

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION As at 31st March 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	5,992.03
<u>Balance as per Cash at Bank Account GL 170000</u>	2,066,574.58
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$2,072,566.61

BANK

Business Account (Account No 000040)	7,225.64
Investment Accounts (Account No 305784)	\$ 1,965,228.86
Term Deposit 473702 maturing 24May15	\$ 101,345.72
	<hr/>
	2,073,800.22

<i>Less Outstanding Payments</i>	2,490.54
<i>Plus Outstanding Deposits</i>	1,256.93
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-

\$ 2,072,566.61

Difference Check 0.00

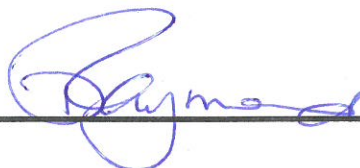
Date Completed:

01/04/15

Completed by: Moreen Stewart
Finance Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - March 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACOUNT			
4923	13/03/2015	St John Ambulance	-1242.54
4924	20/03/2015	Petty Cash	-436.35
4925	31/03/2015	Plunkett Homes	-1248.00
EFT17772	04/03/2015	Western Power	-1500.00
EFT17773	06/03/2015	AMP Flexible Super	-204.52
EFT17774	06/03/2015	City of Greater Geraldton	-2640.00
EFT17775	06/03/2015	Telstra	-70.00
EFT17776	06/03/2015	BT Business Super	-204.52
EFT17777	06/03/2015	Batavia Metal Roofing	-203.50
EFT17778	06/03/2015	Boomer Sheds	-24065.00
EFT17779	06/03/2015	Colonial First state first choice Super	-1206.23
EFT17780	06/03/2015	Hetherington Exploration & Mining Title	-133.34
EFT17781	06/03/2015	Hostplus Superannuation	-115.44
EFT17782	06/03/2015	IT Vision	-228.80
EFT17783	06/03/2015	LGSP	-8855.45
EFT17784	06/03/2015	Leading Edge Computers	-253.95
EFT17785	06/03/2015	Magor Services	-605.00
EFT17786	06/03/2015	Maurice Battilana	-413.62
EFT17787	06/03/2015	MGB Diesel Contracting Pty Ltd	-13748.90
EFT17788	06/03/2015	Option Refrigeration & Air Conditioning	-2645.50
EFT17789	06/03/2015	Rest Superannuation	-103.14
EFT17790	06/03/2015	Universal Initiatives	-10395.00
EFT17791	06/03/2015	Western Australian Treasury Corporation	-1912.70
EFT17792	10/03/2015	Boomer Sheds	-20020.00
EFT17793	13/03/2015	Apprentice and Traineeship Company	-1502.34
EFT17794	13/03/2015	Australia Post	-127.79
EFT17795	13/03/2015	Cheri Gardiner & Associates	-1017.50
EFT17796	13/03/2015	Clark Rubber Geraldton	-250.00
EFT17797	13/03/2015	Courier Australia - Toll Ipec	-45.31
EFT17798	13/03/2015	David Gray & Co Pty Ltd	-2932.60
EFT17799	13/03/2015	Five Star Business Equipment	-858.11
EFT17800	13/03/2015	Geraldton Building Services & Cabinets	-104788.20
EFT17801	13/03/2015	Geraldton Fuel	-32345.45
EFT17802	13/03/2015	Geraldton Sign Makers	-1133.44
EFT17803	13/03/2015	JR & A Hersey Pty Ltd	-995.33
EFT17804	13/03/2015	Land Insights	-9225.37
EFT17805	13/03/2015	Midwest Pest Management	-480.00
EFT17806	13/03/2015	Midwest Traffic Controllers Pty Ltd	-27486.25
EFT17807	13/03/2015	O'Donnell, Earl	-119.85
EFT17808	13/03/2015	Queens Iga	-315.51
EFT17809	13/03/2015	Simon Lancaster	-102.86
EFT17810	13/03/2015	Western Australian Treasury Corporation	-16776.68
EFT17811	13/03/2015	Yuna P & C Association	-3550.00
EFT17813	13/03/2015	Suncity Signs & Graphics	-382.00
EFT17814	17/03/2015	Champion Bay Settlements	-785.10
EFT17815	20/03/2015	AMP Flexible Super	-204.52
EFT17816	20/03/2015	BOQ Asset Finance & Leasing Pty Limited	-1538.79
EFT17817	20/03/2015	BT Business Super	-212.29
EFT17818	20/03/2015	Colonial First state first choice Super	-1181.03
EFT17819	20/03/2015	Courier Australia - Toll Ipec	-9.87
EFT17820	20/03/2015	Dept of Fire and Emergency Services	-16819.20
EFT17821	20/03/2015	Hostplus Superannuation	-120.53

EFT17822	20/03/2015 LGSP	-8319.64
EFT17823	20/03/2015 Midwest Mowers and Small Engines	-85.50
EFT17824	20/03/2015 Midwest Quarries Pty Ltd	-156504.43
EFT17825	20/03/2015 Nabawa Valley tavern	-446.00
EFT17826	20/03/2015 Peter groom Settlements	-813.58
EFT17827	20/03/2015 Rest Superannuation	-86.58
EFT17829	24/03/2015 Landcorp	-1100.00
EFT17830	27/03/2015 City of Greater Geraldton	-660.00
EFT17831	27/03/2015 Synergy	-5261.30
EFT17832	27/03/2015 Telstra	-5404.24
EFT17833	31/03/2015 AMP Flexible Super	-204.52
EFT17834	31/03/2015 City of Greater Geraldton	-163.00
EFT17835	31/03/2015 Telstra	-70.00
EFT17836	31/03/2015 Geraldton Plumbing Services	-531.00
EFT17837	31/03/2015 AMPAC Debt Recovery (WA) Pty Ltd	-2878.56
EFT17838	31/03/2015 ARC Auto Electrical & Air Conditioning	-1135.09
EFT17839	31/03/2015 Apprentice and Traineeship Company	-1201.86
EFT17840	31/03/2015 Atom Supplies	-973.50
EFT17841	31/03/2015 Aussie Natural Spring Water Geraldton	-149.00
EFT17842	31/03/2015 Australia Post	-227.60
EFT17843	31/03/2015 BT Business Super	-204.52
EFT17844	31/03/2015 Ballycastle Pty Ltd	-2540.63
EFT17845	31/03/2015 Batavia Concrete	-502.70
EFT17846	31/03/2015 Blacktop Materials Engineering	-2846.25
EFT17847	31/03/2015 Bridgestone Tyre Centre	-1288.50
EFT17848	31/03/2015 Bunnings Group Limited	-295.66
EFT17849	31/03/2015 Chapman Valley mens Shed	-350.00
EFT17850	31/03/2015 CJD Equipment PTY LTD	-3027.67
EFT17851	31/03/2015 Colonial First state first choice Super	-1187.33
EFT17852	31/03/2015 Chapman Valley Community Ball Inc	-5000.00
EFT17853	31/03/2015 Clark Rubber Geraldton	-610.30
EFT17854	31/03/2015 Cleanpak Total Solutions	-246.33
EFT17855	31/03/2015 Coates Hire Operations Pty Ltd	-5595.15
EFT17856	31/03/2015 Elders	-1360.00
EFT17857	31/03/2015 Geraldton Lock & key	-515.34
EFT17858	31/03/2015 GHS Solutions	-33.86
EFT17859	31/03/2015 Geraldton Ag Services	-601.42
EFT17860	31/03/2015 Geraldton Building Services & Cabinets	-88722.70
EFT17861	31/03/2015 Geraldton Mower & Repair Specialists	-73.60
EFT17862	31/03/2015 Geraldton Sign Makers	-245.30
EFT17863	31/03/2015 Geraldton Toyota	-1901.63
EFT17864	31/03/2015 Geraldton Trophy Centre	-385.00
EFT17865	31/03/2015 Great Northern Rural Services	-9510.88
EFT17866	31/03/2015 Holcim	-925.50
EFT17867	31/03/2015 Hoppys Parts R Us	-138.94
EFT17868	31/03/2015 Hostplus Superannuation	-114.17
EFT17869	31/03/2015 IT Vision	-539.00
EFT17870	31/03/2015 Janet Johnson	-75.00
EFT17871	31/03/2015 K9 Electrical	-102.86
EFT17872	31/03/2015 KW & V Farrell & Sons	-592.13
EFT17873	31/03/2015 Keen Bros Geraldton Pty Ltd	-248.00
EFT17874	31/03/2015 Landgate	-1840.75
EFT17875	31/03/2015 LGSP	-8315.33
EFT17876	31/03/2015 Landmark	-407.00
EFT17877	31/03/2015 M & B Quality Building Products	-2082.38
EFT17878	31/03/2015 Magor Services	-907.50

EFT17879	31/03/2015 Midwest Chemical & Paper	-204.06
EFT17880	31/03/2015 Midwest Mowers and Small Engines	-825.50
EFT17881	31/03/2015 Mitchell & Brown	-1752.00
EFT17882	31/03/2015 Nabawa Valley Tavern	-1499.35
EFT17883	31/03/2015 O'Donnell, Earl	-119.85
EFT17884	31/03/2015 Pemco Diesel Pty Ltd	-3345.71
EFT17885	31/03/2015 Purcher International	-1752.03
EFT17886	31/03/2015 Ralf E Mulks	-500.00
EFT17887	31/03/2015 Rest Superannuation	-103.14
EFT17888	31/03/2015 Staples	-1095.85
EFT17889	31/03/2015 Scoop Design	-382.25
EFT17890	31/03/2015 Statewide Steel Pty Ltd	-223.41
EFT17891	31/03/2015 The West Australian	-189.28
EFT17892	31/03/2015 ThinkWater Geraldton	-885.85
EFT17893	31/03/2015 Totally Work Wear	-28.18
EFT17894	31/03/2015 Tudor House	-126.50
EFT17895	31/03/2015 UHY Haines Norton Chartered Accountants	-440.00
EFT17896	31/03/2015 Ugle Fabrications	-4589.20
EFT17897	31/03/2015 W&D.J.C.Mincherton & Son	-1000.00
EFT17898	31/03/2015 Western Australian Treasury Corporation	-2550.99
EFT17899	31/03/2015 Westrac Pty Ltd	-15332.77
		-1165.05
		-23752.80
DD14803.1	04/03/2015 Westpac Credit Card	-166.03

TRUST ACCOUNT

EFT17812	13/03/2015 Chapman Valley Northampton Cricket Club	-525.00
EFT17828	20/03/2015 Graham John Guinness	-50.00
EFT17900	31/03/2015 Building Commision	-1943.61
EFT17901	31/03/2015 Building and Construction Industry Training	-3530.70
EFT17902	31/03/2015 Shire of Chapman Valley - Muni Account	-139.32
		-709335.95
		-6188.63
		-715524.58

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 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 March 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 March 2015 of \$2,209,500.

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

Date prepared: 7-Apr-15

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

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		32,500	7,500	5,607	21,241	15,634	278.83%	▲
General Purpose Funding - Rates	9	2,199,837	2,218,533	2,199,837	2,162,533	(37,304)	(1.70%)	
General Purpose Funding - Other		906,081	908,081	701,285	746,940	45,655	6.51%	
Law, Order and Public Safety		36,365	32,225	24,156	24,708	552	2.29%	
Health		5,450	5,450	4,068	7,502	3,434	84.41%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	7,020	18,627	11,607	165.34%	▲
Community Amenities		388,149	334,220	273,840	391,899	118,059	43.11%	▲
Recreation and Culture		73,610	72,480	54,342	63,922	9,580	17.63%	
Transport		131,934	135,724	129,788	117,567	(12,221)	(9.42%)	
Economic Services		20,400	20,400	15,264	26,799	11,535	75.57%	▲
Other Property and Services		72,750	88,356	70,164	84,854	14,690	20.94%	▲
Total Operating Revenue		3,883,756	3,839,649	3,492,691	3,673,884	181,193		
Operating Expense								
Governance		(443,203)	(453,076)	(314,400)	(224,971)	89,429	28.44%	▲
General Purpose Funding		(239,620)	(237,920)	(177,749)	(143,262)	34,487	19.40%	▲
Law, Order and Public Safety		(171,819)	(179,099)	(137,683)	(144,639)	(6,956)	(5.05%)	
Health		(21,333)	(21,333)	(15,984)	(15,343)	641	4.01%	
Education and Welfare		(7,839)	(7,839)	(5,868)	(921)	4,947	84.30%	▲
Housing		(32,786)	(32,786)	(24,561)	(19,122)	5,439	22.14%	▲
Community Amenities		(1,075,741)	(1,201,612)	(750,045)	(689,837)	60,208	8.03%	
Recreation and Culture		(515,697)	(520,697)	(380,106)	(324,556)	55,550	14.61%	▲
Transport		(1,293,611)	(1,463,241)	(1,097,316)	(1,050,193)	47,123	4.29%	
Economic Services		(184,995)	(184,995)	(138,672)	(122,184)	16,488	11.89%	▲
Other Property and Services		(253,407)	(222,498)	(147,367)	(69,112)	78,255	53.10%	▲
Total Operating Expenditure		(4,240,051)	(4,525,096)	(3,189,751)	(2,804,140)	385,611		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	824,193	879,714	55,521	6.74%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		732,141	402,989	1,116,584	1,744,674	628,090		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	1,363,657	1,545,201	181,544	13.31%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	65,000	74,260	9,260	14.25%	
Total Capital Revenues		3,276,720	2,949,748	1,428,657	1,619,461	190,804		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,240,748)	(355,508)	(482,267)	(126,759)	(35.66%)	▼
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(1,492,947)	(1,690,042)	(197,095)	(13.20%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(253,921)	0	253,921	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(88,997)	(59,064)	29,933	33.63%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,803,853)	(2,215,509)	(2,255,072)	(39,563)		
Net Cash from Capital Activities		(1,925,719)	(1,854,105)	(786,852)	(635,611)	151,241		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	782,462	859,486	801,412	564,801	(236,611)	(29.52%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(137,238)	(137,238)	0	0.00%	
Transfer to Reserves	7	(301,765)	(241,765)	(310,000)	(312,129)	(2,129)	(0.69%)	
Net Cash from Financing Activities		329,089	466,113	354,174	115,434	(238,740)		
Net Operations, Capital and Financing		(864,489)	(985,003)	683,906	1,224,497	540,591		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,668,909	2,209,500	540,591		

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 March 2015

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Rates	9	\$ 2,199,837	\$ 2,218,533	\$ 2,218,402	\$ 2,187,792	(30,610)	(1.38%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,147,570	894,064	1,088,502	194,438	21.75%	▲
Fees and Charges		392,040	392,908	319,987	313,846	(6,141)	(1.92%)	
Interest Earnings		65,800	65,800	49,320	75,871	26,551	53.83%	▲
Other Revenue		500	500	369	3,089	2,720	737.13%	
Profit on Disposal of Assets	8	14,338	14,338	10,549	4,784	(5,765)	(54.65%)	
Total Operating Revenue		3,887,545	3,839,649	3,492,691	3,673,884	181,193		
Operating Expense								
Employee Costs		(1,223,219)	(663,012)	(496,719)	(460,349)	36,370	7.32%	
Materials and Contracts		(1,623,816)	(2,451,508)	(1,616,487)	(1,202,763)	413,724	25.59%	▲
Utility Charges		(75,975)	(59,550)	(52,731)	(34,527)	18,204	34.52%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(824,193)	(879,714)	(55,521)	(6.74%)	
Interest Expenses		(19,031)	(19,031)	(14,247)	(13,433)	814	5.71%	
Insurance Expenses		(167,025)	(167,025)	(146,184)	(170,568)	(24,384)	(16.68%)	▼
Other Expenditure		(32,000)	(62,196)	(39,190)	(42,786)	(3,596)	(9.18%)	
Loss on Disposal of Assets	8	(3,789)	(3,789)	0	0	0		
Total Operating Expenditure		(4,243,840)	(4,525,096)	(3,189,751)	(2,804,140)	385,611		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	824,193	879,714	55,521	6.74%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		732,141	402,989	1,116,584	1,744,674	628,090		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	1,363,657	1,545,201	181,544	13.31%	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	74,260	(10,740)	(12.64%)	
Total Capital Revenues		3,276,720	2,949,748	1,448,657	1,619,461	170,804		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,240,748)	(355,508)	(482,267)	(126,759)	(35.66%)	▼
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(1,492,947)	(1,690,042)	(197,095)	(13.20%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(253,921)	0	253,921	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(88,997)	(59,064)	29,933	33.63%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,803,853)	(2,215,509)	(2,255,072)	(39,563)		
Net Cash from Capital Activities		(1,925,719)	(1,854,105)	(766,852)	(635,611)	131,241		
Financing								
Transfer from Reserves	7	782,462	859,486	801,412	564,801	(236,611)	(29.52%)	
Repayment of Debentures	10	(151,608)	(151,608)	(137,238)	(137,238)	0	0.00%	
Transfer to Reserves	7	(301,765)	(241,765)	(310,000)	(312,129)	(2,129)	(0.69%)	
Net Cash from Financing Activities		329,089	466,113	354,174	115,434	(238,740)		
Net Operations, Capital and Financing		(864,489)	(985,003)	703,906	1,224,497	520,591		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,688,909	2,209,500	520,591		

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

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

Shire of Chapman Valley
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2015

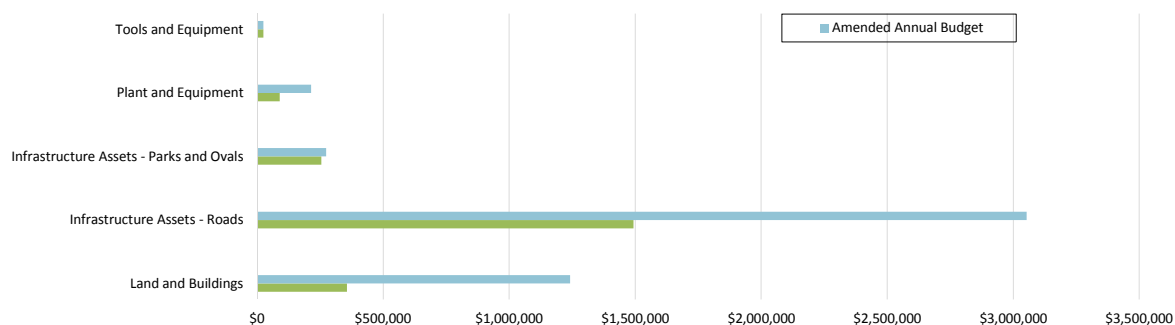
Capital Acquisitions	Note	YTD 31 03 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	289,205	22,973	312,178	355,508	1,240,748	(43,330)
Infrastructure Assets - Roads	13	0	1,690,042	1,690,042	1,492,947	3,052,257	197,095
Infrastructure Assets - Parks and Ovals	13	0	0	0	253,921	272,727	(253,921)
Plant and Equipment	13	0	59,064	59,064	88,997	213,985	(29,933)
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
Capital Expenditure Totals		302,714	1,782,269	2,084,983	2,215,509	4,803,853	(130,526)

Funded By:

Capital Grants and Contributions	1,545,201	1,363,657	3,191,720	181,544
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	74,260	65,000	85,000	9,260
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	20,000	135,000	(74)
Unspent Grants Reserve	367,365	367,365	367,365	0
Plant Replacement Reserve	0	0	127,000	0
Total Own Source Funding - Cash Backed Reserves	387,291	801,412	629,365	(414,121)
Own Source Funding - Operations	(309,060)	(401,925)	268,403	92,865
Capital Funding Total	2,084,983	2,215,509	4,803,853	(130,526)

Comments and graphs

Capital Expenditure Program YTD



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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,634	278.83%		Permanent	Insurance rebates received
General Purpose Funding - Rates	(37,304)	(1.70%)	▲	Permanent	Excess rates recognised in 13/14
General Purpose Funding - Other	45,655	6.51%	▲	Permanent	Partly due to increase interest on muni fund
Law, Order and Public Safety	552	2.29%			Below \$10,000
Health	3,434	84.41%			Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	11,607	165.34%	▲	Permanent	Includes profit from sale of house, higher than budgeted.
Community Amenities	118,059	43.11%		Timing	Landcare grants received earlier than expected
Recreation and Culture	9,580	17.63%		Timing	Below \$10,000
Transport	(12,221)	(9.42%)	▲	Timing	Grant funding timing difference
Economic Services	11,535	75.57%	▲	Permanent	Building licence revenue higher than budget
Other Property and Services	14,690	20.94%		Permanent	Workers comp received
Operating Expense					
Governance	89,429	28.44%	▲	Timing	Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	34,487	19.40%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(6,956)	(5.05%)			Depn
Health	641	4.01%			Below \$10,000
Education and Welfare	4,947	84.30%	▲		Below \$10,000
Housing	5,439	22.14%	▲		Below \$10,000
Community Amenities	60,208	8.03%		Timing	Refuse collection costs have been delayed
Recreation and Culture	55,550	14.61%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	47,123	4.29%		Timing	Road depn exceeds budget and a timing difference in the road maintenance expenditure.
Economic Services	16,488	11.89%	▲	Timing	Timing, a number of small variations
Other Property and Services	78,255	53.10%	▲	Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	181,544	13.31%	▲	Timing	Grants received earlier than expected
Proceeds from Disposal of Assets	9,260	14.25%			Below \$10,000
Capital Expenses					
Land and Buildings	(126,759)	(35.66%)	▼	Timing	Timing, projects yet to commence
Infrastructure - Roads	(197,095)	(13.20%)	▼	Timing	Timing of works program
Infrastructure - Parks	253,921	100.00%	▲	Timing	Works have not started on Bill Hemsley park
Plant and Equipment	29,933	33.63%	▲	Timing	Timing - equipment not yet purchased
Tools and Equipment	437	1.81%			Below \$10,000
Financing					
Loan Principal	0	0.00%		Timing	Below \$10,000
Transfers to reserves	(2,129)	(0.69%)		Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Mar 2015	30th June 2014	YTD 31 Mar 2014	
	\$	\$	\$	
Current Assets				
Cash Unrestricted	4	2,073,267	1,187,960	1,879,428
Cash Restricted	4	1,399,072	1,159,147	1,156,598
Receivables - Rates	6	143,460	93,351	144,359
Receivables -Other	6	13,246	99,566	4,520
Interest / ATO Receivable/Trust		30,148	99,753	0
Inventories		3,653	10,600	10,600
		3,662,846	2,650,377	3,195,505
Less: Current Liabilities				
Payables		(54,274)	(418,309)	(22,063)
ATO Payable		0	0	(26,053)
Provisions		(343,551)	(256,491)	(256,491)
		(397,825)	(674,800)	(304,607)
Less: Cash Reserves	7	(1,399,072)	(1,147,048)	(1,156,598)
Add: Leave Provisions		343,551	256,491	256,491
Net Current Funding Position		2,209,500	1,085,020	1,990,791

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		5,992			5,992	WBC	
At Call (305784)		1,360,038			1,360,038	WBC	
TD 473702 (YFIG Contribution)	2.97%	101,346				WBC	24.05.2015
TD 473710 (MWIP)	3.43%	605,191				WBC	25.03.2015
At Call (000067)				116,173	116,173	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,223		92,223	WBC	
TD 39-6938 - Water	2.10%		13,759		13,759	WBC	
TD 39-6903 - Office	2.10%		43,475		43,475	WBC	
TD 39-2531 - Vehicle	2.10%		247,995		247,995	WBC	
TD 39-2582 - Legal	2.10%		28,267		28,267	WBC	
TD 39-6946 - Grants	2.10%		53,870		53,870	WBC	
TD 39-2574 - Land	2.10%		119,588		119,588	WBC	
TD 39-2590 - Roadworks	2.10%		112,015		112,015	WBC	
TD 39-2582 - Landcare	2.10%		36,479		36,479	WBC	
TD 39-2558 - Building	2.10%		651,401		651,401	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			281,406	281,406	WBC	11.05.2015
TD 454181 - POS Wokarena	3.26%			126,136	126,136	WBC	30.04.2015
TD 454202 - Wokarena Interse	3.26%			111,997	111,997	WBC	30.04.2015
Total		2,073,267	1,399,072	635,712	3,401,514		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus		120,515		120,515
	Permanent Changes						
	Opening surplus adjustment				0		120,515
122130.19	Declared Species Grant Income	08/14-8	Operating Revenue		15,548		136,063
120420.02	Declared Species Group Expense	08/14-8	Operating Expenses			(31,096)	104,967
120220.02	Landcare Expenditure	08/14-8	Operating Expenses			(2,000)	102,967
120550.99	Transfer from Landcare Reserve	08/14-8	Capital Revenue		47,744		150,711
119320.09	Reimbursement of Grant Funds	08/14-8	Operating Expenses			(30,196)	120,515
131320.02	Community Development Expenses	08/14-8	Operating Expenses			(5,226)	115,289
171550.99	Transfer from Building Reserve	08/14-8	Capital Revenue		14,926		130,215
136330.18	Community Development Expenses	08/14-8	Operating Revenue			(9,700)	120,515
108840.99	Purchase Plant & Equipment MUN	02/15-8	Capital Expenses		226,725		347,240
109150.18	Capital Grant - FESA MUN	02/15-8	Capital Revenue			(226,725)	120,515
107330.19	FESA Grant Income MUN	02/15-8	Capital Revenue			(4,140)	116,375
104820.02	Office Telephone & Internet Ex	02/15-8	Operating Expenses			(21,000)	95,375
104820.03	Office Telephone & Internet Ex	02/15-8	Operating Expenses		16,500		111,875
105530.19	Grant Income - Admin MUN	02/15-8	Operating Revenue			(25,000)	86,875
101630.2	Town Planning Projects - Incom	02/15-8	Operating Revenue			(72,475)	14,400
103330.2	Contr. & Reim. (PWO). MUN	02/15-8	Operating Revenue		15,606		30,006
113040.99	Capital Expenditure Plant & Eq	02/15-8	Capital Expenses			(8,000)	22,006
104730.02	Admin Building Repairs & Maint	02/15-8	Operating Expenses			(5,300)	16,706
119620.02	Abandoned Vehicle Expense MUN	02/15-8	Operating Expenses			(3,000)	13,706
129330.2	Reimbursements & Sundry Income	02/15-8	Operating Revenue		3,000		16,706
136330.18	Grant - Community Development	02/15-8	Capital Revenue		32,728		49,434
131320.02	Community Development Expenses	02/15-8	Operating Expenses			(32,728)	16,706
127430.15	Sports Club Hire Income MUN	02/15-8	Operating Expenses			(1,130)	15,576
101730.14	Legal Fees - Recovered MUN	02/15-8	Capital Revenue			(6,000)	9,576
100120.02	Legal Fees GST Free MUN	02/15-8	Operating Expenses		8,000		17,576
100220.02	Rates - Legal Expenses MUN	02/15-8	Operating Expenses			(2,000)	15,576
127020.02	Indoor Complex Expense MUN	02/15-8	Operating Expenses			(5,000)	10,576
119030.14	Domestic Rubbish Collection Fe	02/15-8	Capital Revenue		5,200		15,776
119040.14	Additional Domestic Rubbish Co	02/15-8	Capital Revenue			(5,200)	10,576
108920.01	Rangers Wages Expense MUN	02/15-8	Operating Expenses			(7,280)	3,297
108750.99	Transfer from Leave Reserve MU	02/15-8	Capital Revenue		7,280		10,577
100330.11	Back Rates MUN	02/15-8	Capital Revenue		2,264		12,841
100710.11	Interim Rates Raised MUN	02/15-8	Capital Revenue		16,432		29,273
101320.02	Valuation Expenses MUN	02/15-8	Operating Expenses		3,700		32,973
117620.02	Domestic Rubbish Collection Ex	02/15-8	Operating Expenses			(21,625)	11,348
135020.01	Depot Maintenance MUN	02/15-8	Operating Expenses			(5,544)	5,804
135540.99	Plant & Equipment Purchases MU	02/15-8	Capital Expenses			(12,000)	(6,197)
135610.99	T/f From Pl Reserve-plant MUN	02/15-8	Capital Revenue		7,000		803
131840.01	Council Funded Roadworks Expen	02/15-8	Capital Expenses		23,997		24,800
131840.02	Council Funded Roadworks Expen	02/15-8	Capital Expenses		49,816		74,616
131840.3	Council Funded Roadworks Expen	02/15-8	Capital Expenses		18,286		92,902
131840.31	Council Funded Roadworks Expen	02/15-8	Capital Expenses		26,622		119,524
131840.33	Council Funded Roadworks Expen	02/15-8	Capital Expenses		9,866		129,390
133720.01	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(23,998)	105,392
133720.02	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(50,618)	54,774
133720.3	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(18,286)	36,488
133720.31	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(26,622)	9,866
133720.33	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(9,866)	0
109150.18	Capital Grant - FESA MUN	03/15-14	Capital Revenue		200,000		200,000
107440.99	Capital Expenditure Plant & Eq	03/15-14	Capital Expenses			(200,000)	0
148100.99	Tfr from Land Development Reserve	02/15-22	Capital Revenue		60,000		60,000
122640.99	Land Development	02/15-22	Capital Expenses			(60,000)	0
				0	931,755	(931,755)	

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	YTD 31 Mar 2015	30 June 2013
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,187,792	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,215,775)	(1,945,473)
Equals Current Outstanding	143,460	221,225
Net Rates Collectable	143,460	221,225
% Collected	97.94%	89.79%

Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

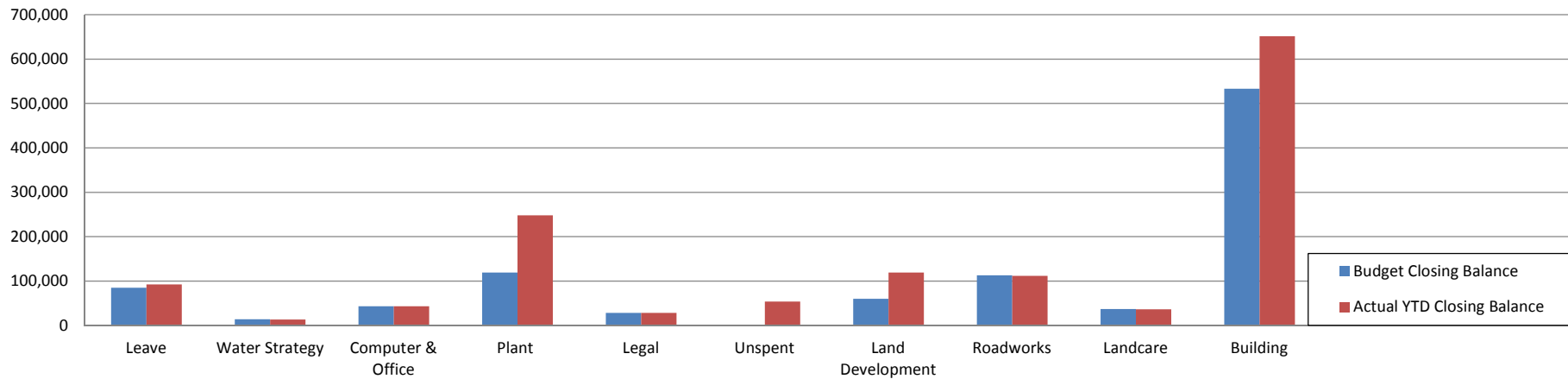
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	10,330	0	0	2,916
Total Receivables General Outstanding				<u>13,246</u>

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

Note 7: Cash Backed Reserve

2014-15										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	41,295	1,000	928	50,000	50,000	(7,280)	0		85,015	92,223
Water Strategy	13,535	350	224	0	0	0	0		13,885	13,759
Computer & Office	8,197	300	278	35,065	35,000	0	0		43,562	43,475
Plant	120,390	1,000	2,605	125,000	125,000	(127,000)	0		119,390	247,995
Legal	27,808	650	459	0	0	0	0		28,458	28,267
Unspent	542,462	0	8,539	0	0	(542,462)	(497,131)		0	53,870
Land Development	117,644	2,700	1,944	0	0	(60,000)	0	02/15-22	60,344	119,588
Roadworks	110,195	2,700	1,820	0	0	0	0		112,895	112,015
Landcare	83,085	2,000	1,138	0	0	(47,744)	(47,744)	08/14-8	37,341	36,479
Building	587,133	16,000	9,934	65,000	74,260	(135,000)	(19,926)	08/14-8	533,133	651,401
	1,651,744	26,700	27,869	275,065	284,260	(919,486)	(564,801)		1,034,023	1,399,072

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 March 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Full Year			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
0	0	0	0	Kubota Mower (2008)	(14,338)	0	14,338	Not disposed of as trade
0	0	0	0	Isuzu Tip Truck (2000)	3,789	0	(3,789)	
				Housing				
70,000	(524)	74,260	4,784	Yuna Residence	0	4,784	4,784	
70,000	(524)	74,260	4,784		(10,549)	4,784	15,333	

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

	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 \$
RATE TYPE											
Differential General Rate											
GRV	6.9473	232	4,301,956	298,870	22,995	2,264	324,129	298,870	16,432	2,264	317,566
UV Rural	0.9067	399	177,982,013	1,613,763	(320)	0	1,613,443	1,613,763	0	0	1,613,763
UV Oakajee	1.8134	3	9,134,000	165,636	0	0	165,636	165,636	0	0	165,636
Sub-Totals		634	191,417,969	2,078,269	22,675	2,264	2,103,208	2,078,269	16,432	2,264	2,096,965
Minimum Payment											
	Minimum \$										
GRV	516.00	221	1,214,434	115,068	0	0	115,068	115,068	0	0	115,068
UV Rural	325.00	20	123,690	6,500	0	0	6,500	6,500	0	0	6,500
UV Oakajee Industrial Estate	325.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
							2,224,776			2,218,533	
Concession							0			0	
Amount from General Rates							2,224,776			2,218,533	
Ex-Gratia Rates							0			0	
Excess Rates							(36,984)			0	
Totals							2,187,792			2,218,533	

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	54,293		5,248	7,050	49,045	47,243	2,405	3,154
Loan 94 - Buller Study	22,379		11,027	21,120	11,352	1,259	697	2,248
Loan 93 - Plant	75,377		75,377	75,377	0	0	3,238	3,238
Loan 95 - Plant	43,293		17,466	19,941	25,827	23,352	1,659	2,958
Loan 96 - Plant	151,500		28,120	28,120	123,380	123,380	5,433	5,433
	346,842	0	137,238	151,608	209,604	195,234	13,433	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		494,172	0	494,172	0	373,211	120,961
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	245,150	79,941
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
GOVERNANCE								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	15,338	(8,838)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	(25,000)	0	0	0	0
Other / Minor							5,311	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	(350,000)	0	200,000	116,557	83,443
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	(4,140)	24,000	0	16,000	8,000
				0	0	0	0	0
				0	0	0	523	(523)
HOUSING								
Other / Minor				0	0	0		
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		14,312	4,088
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000		25,000	0
Moresby Ranges Stage 4			25,000	0	25,000		25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000		21,000	9,000
Declared Species			7,449	15,548	22,997		22,996	1
Declared Species	Contributions						1,041	
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning	below	30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	0	42,974	0	42,974
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	9,600	0
Dept of Sport and Rec	Pool revitalisation			8,128		8,128	8,128	0
Community Arts Grant - Cloud Chasing	CANWA			15,000		15,000	15,000	0
Other / Minor				3,000	3,000		3,207	(207)

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		272,727	0	0	272,727	0	272,727
Yuna Community Centre	YFIG		100,000	0	0	100,000	100,000	0
Yuna Community Centre	Lotterywest		200,000	0	0	200,000	0	200,000
Yuna Community Centre	MW Development Commission		250,000	0	0	250,000	125,000	125,000
Yuna Community Centre	Dept of Sport and Rec		150,000	0	0	150,000	0	150,000
Yuna Community Centre	Interest		0	0	0	0	1,323	(1,323)
Museum Extension	CVHS and other		60,000	0	0	60,000	0	60,000
Heritage Trails	Community Heritage Programs		25,000	0	0	25,000	0	25,000
TRANSPORT								
Insurance Reimbursement			0	15,606	15,606		15,606	
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400		99,400	0
Commodity Route Funding - East Nabawa Road	Main Roads WA		50,000	0	0	50,000	20,000	30,000
RRG - Dartmoor Road (13/14 project)	Main Roads WA		117,986	0	0	117,986	109,144	8,842
RRG - Dartmoor Road (14/15 project)	Main Roads WA		300,000	0	0	300,000	240,000	60,000
RRG - Yuna Tenindewa Road	Main Roads WA		223,333	0	0	223,333	223,333	0
Roads to Recovery			240,000	0	0	240,000	0	240,000
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	600,000	0
Royalties for Regions - East Bowes Road Interest			0	0	0	0	9,844	(9,844)
OTHER								
Workers Compensation			0	0	0	0	32,143	0
Diesel Fuel Rebate							30,252	
TOTALS			4,406,750	(394,433)	1,147,569	2,864,748	2,633,703	1,484,095
Operating	Operating		1,215,030		1,147,569	0	1,088,502	
Non-Operating	Non-operating		3,191,720		0	2,864,748	1,545,201	
			<u>4,406,750</u>		<u>1,147,569</u>	<u>2,864,748</u>	<u>2,633,703</u>	

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-Mar-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(2,100)	1,575	(525)
Nomination Deposits	0	0	0	0
Building Commission	(86)	(9,177)	8,903	(360)
CTF Levy	(100)	(17,819)	17,260	(659)
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	(90)	0	90	0
Refundable Deposit	0	(4,050)	50	(4,000)
Contribution from Sub-divider	(736,425)	(11,937)	48,545	(699,817)
Post Office Deposit Income	(940)	(120)	0	(1,060)
Engineering Bond	0	0	0	0
Engineering Bond	(10,000)	0	0	(10,000)
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	(100)	0	0	(100)
Wokarena Height Development	80,809	0	0	80,809
Bonds - Council Houses	0	(2,660)	2,660	0
	(666,932)	(47,863)	79,083	(635,712)

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 March 2015

Note 13: CAPITAL ACQUISITIONS

		YTD 31 July 2014						
Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land and Buildings							
	Governance							
○	Install small shed to store generator	6,000	6,000	6,000	0	(6,000)	0	Power upgrade only required
●	Repair and Repaint Office	9,000	9,000	7,750	5,900	(1,850)	0	Back Office completed
●	Governance Total	15,000	15,000	13,750	5,900	(7,850)	0	
	Fire Prevention							
○	Howatharra Shed	0	200,000	0	168,375	168,375	0	
	Fire Prevention Total	0	200,000	0	168,375	168,375	0	
	Community Amenities							
○	Nabawa Cemetery parking / entry statement	29,748	29,748	27,269	0	(27,269)	0	Scheduled for April 2015
○	Green Drive Land Development	0	60,000	0	1,714	1,714	0	Ref minute 02/15-22
●	Community Amenities Total	29,748	89,748	27,269	1,714	(25,555)	0	
	Recreation and Culture							
○	Yuna Community Centre Construction	805,000	805,000	202,500	289,205	86,705	0	Rammed earth progressing. Draft Management Agreement by June 2015.
○	Ticket Box at the Nabawa Showgrounds	5,000	5,000	0	0	0	0	Waiting on feedback CVAS
○	Nabawa Sports Complex (deck, power, concrete slab)	24,500	24,500	24,500	17,073	(7,427)	0	Complete
○	BBQ at Centenary Park	6,500	6,500	0	0	0	0	Scheduled for April- utilise prison crew labour
○	Nanson Museum Extensions	80,000	80,000	73,326	0	(73,326)	0	Pending grant applications - MWDC conditional approval; Lotteries West to be advised
●	Coronation Beach Campground - additional sites	5,000	5,000	5,000	0	(5,000)	0	Scheduled for April/May utilising prison crew labour
○	Recreation And Culture Total	926,000	926,000	305,326	306,278	952	0	
	Transport							
○	Power to Yuna Depot	10,000	10,000	9,163	0	(9,163)	0	Quantam Surveyors engaged, subdivision application lodged, easement may be required
●	Transport Total	10,000	10,000	9,163	0	(9,163)	0	
○	Buildings Total	980,748	1,240,748	355,508	482,267	126,759	0	

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

Note 13: CAPITAL ACQUISITIONS

		YTD 31 July 2014						
Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Roads							
	Transport							
○	East Bowes Road	1,061,641	1,061,641	0	650,908	650,908		Seal scheduled to complete and road open 13th March 2015
●	Yuna Tenindewa Road	335,000	335,000	335,000	337,447	2,447		0 Completed
●	Dartmoor Road - finish 13/14 job (total project \$228,853. 13/14 incurred \$161,669)		0	0	67,169	67,169		0 Near completion
●	Dartmoor Road - 14/15 project (total project \$450,000)	450,000	450,000	238,320	450,000	211,680		0 Near completion
●	Dartmoor Road - extra funding (total project \$66,312)				66,312	66,312		0 Near completion
○	East Nabawa Raod	75,000	75,000	42,686	14,254	(28,432)		0 Scheduled to complete end of April 2015
○	Valentine Road	198,333	198,333	146,766	14,855	(131,911)		0 Scheduled to commence April/May 2015
○	Nolba Road	197,461	197,461	146,121	120	(146,001)		0 Scheduled to commence May 2015, however may be deferred to 15/16
○	Wandana Road	229,107	229,107	169,539	6,800	(162,739)		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Cannon Whelarra Road	73,747	73,747	54,573	0	(54,573)		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Richards Road	94,064	94,064	69,607	29,205	(40,402)		0 Scheduled to complete end of March 2015
○	Dolby Road	89,713	89,713	66,388	30,933	(35,455)		0 Scheduled to complete end of March 2016
○	Bella Vista	116,129	116,129	85,935	6,527	(79,408)		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Parkfalls Estate	26,694	26,694	19,754	4,525	(15,229)		0 Scheduled to commence April 2015
○	Wheeldon Hosking/Naralling East intersection	133,026	4,440	98,439	4,440	(93,999)		0 Deferred 15/16, 16/17 subject to Blackspot funding
○	Nanson Showground driveway	26,781	26,781	19,818	6,547	(13,271)		0 Gravel has been pushed, scheduled to complete prior to June 2015
○	Contingency	74,147	74,147	0	0	0		0
●	Transport Total	3,180,843	3,052,257	1,492,947	1,690,042	197,095		0
●	Infrastructure - Roads Total	3,180,843	3,052,257	1,492,947	1,690,042	197,095		0

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

Note 13: CAPITAL ACQUISITIONS

		YTD 31 July 2014						
Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Parks and Ovals							
	Recreation and Culture							
								Draft Concept Plan for review 10 March Management Committee meeting, present to council March OCM. Landholder feedback to be sought after March council.
○	Bill Hemsley Park	272,727	272,727	253,921	0	(253,921)	0	
○	Recreation and Culture Total	272,727	272,727	253,921	0	(253,921)	0	
○	Infrastructure - Parks and Ovals Total	272,727	272,727	253,921	0	(253,921)	0	
	Tools and Equipment							
	Transport							
●	2 x Traffic Classifiers	9,700	9,700	9,700	10,190	490	0	Purchased/Complete
●	Auto Cad Network Licence	14,436	14,436	14,436	13,509	(927)	0	Purchased/Complete
●	Transport Total	24,136	24,136	24,136	23,699	(437)	0	
○	Tools and Equipment Total	24,136	24,136	24,136	23,699	(437)	0	
	Plant , Equip. & Vehicles							
	Law, Order And Public Safety							
●	Rangers Vehicle	35,000	35,000	35,000	34,749	(251)	0	Purchased/Complete
○	2.4 Rural Fire Appliance (Howatharra)	350,000	0	0	0	0	0	Grant Unsuccessful
○	Law, Order And Public Safety Total	385,000	35,000	35,000	34,749	(251)	0	
	Economic Services							
○	Spray Unit	15,000	15,000	15,000	14,925	(75)	0	Purchased/Complete
●	Economic Services Total	15,000	15,000	15,000	14,925	(75)	0	
	Recreation And Culture							
○	Slasher and Minor Equipment - Western Regions Maintenance in-house	0	8,000	0	590	590	0	In the process of acquiring new slasher, whipper snipper and small plant.
○	Recreation And Culture Total	0	8,000	0	590	590	0	
	Transport							
○	Tandem Trailer	2,000	2,000	2,000	0	(2,000)	0	Purchased upgraded trailer to appropriate requirements.
○	RO Mower	27,463	27,463	27,463	0	(27,463)	0	Purchased
○	Tipper Truck	65,000	65,000	0	0	0	0	Obtaining Quotes through WALGA process
○	Utility (Works Supervisor)	49,522	49,522	0	0	0	0	Obtaining Quotes through WALGA process
○	ROM / Plant Purchase	0	12,000	9,534	8,800	(734)	0	Additional funds for above items
○	Transport Total	143,985	155,985	38,997	8,800	(30,197)	0	
○	Plant , Equip. & Vehicles Total	543,985	213,985	88,997	59,064	(29,933)	0	
○	Capital Expenditure Total	5,002,439	4,803,853	2,215,509	2,255,072	39,563	0	

Appendix A - Summary

	31-Mar-15	31-Mar-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	143,262	177,749	237,920	200,526	(34,487)	-19%
Governance	224,970	314,400	453,003	370,878	(89,430)	-28%
Law, Order and Public Safety	144,639	137,683	179,099	223,743	6,956	5%
Education	921	5,868	7,839	697	(4,947)	-84%
Health	15,343	15,984	21,333	23,860	(641)	-4%
Housing	19,122	24,561	32,786	54,920	(5,439)	-22%
Community Amenities	689,837	750,045	1,201,612	1,061,798	(60,207)	-8%
Recreation and Culture	324,556	380,106	520,697	377,267	(55,550)	-15%
Transport	1,050,193	1,097,316	1,463,241	1,645,931	(47,123)	-4%
Economic Services	122,184	138,672	184,995	182,354	(16,488)	-12%
Other Property and Services	69,112	147,367	222,498	55,259	(78,255)	-53%
Total Expenditure (E)	2,804,138	3,189,750	4,525,021	4,197,235		

	31-Mar-15	31-Mar-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(2,909,473)	(2,901,122)	(3,126,614)	(2,600,415)	(8,351)	0%
Governance	(21,241)	(5,607)	(7,500)	(36,902)	(15,634)	279%
Law, Order and Public Safety	(141,265)	(24,156)	(232,225)	(526,791)	(117,109)	485%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(7,502)	(4,068)	(5,450)	(7,177)	(3,434)	84%
Housing	(18,627)	(7,020)	(9,360)	(409,835)	(11,607)	165%
Community Amenities	(391,899)	(292,766)	(409,924)	(766,252)	(99,133)	34%
Recreation and Culture	(290,245)	(250,592)	(1,130,207)	(122,800)	(39,653)	16%
Transport	(1,319,888)	(1,278,269)	(1,667,043)	(1,137,822)	(41,620)	3%
Economic Services	(26,799)	(15,264)	(20,400)	(30,940)	(11,535)	76%
Other Property and Services	(84,854)	(70,164)	(88,356)	(96,228)	(14,690)	21%
Total Revenue (R)	(5,219,085)	(4,856,348)	(6,704,398)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(2,414,947)	(1,666,597)	(2,179,377)	(1,545,074)		

Appendix A - Summary

	31-Mar-15	31-Mar-15	2014/2015	2013/2014		
	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Adjustment for Non-Cash Items						
Depreciation	879,714	824,193	1,098,985	1,054,925		
Profit/Loss on Sale of Asset	(4,784)	(10,549)	(10,549)	(321,483)		
Movement in wage accruals	0	0	0	64,812		
Movement in deferred pensioner rates				(1,494)		
Rounding	0		0	(1)		
Total Non-Cash Items (NC)	874,931	813,644	1,088,436	796,759		

	31-Mar-15	31-Mar-15	2014/2015	2013/2014		
	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Capital Expenditure and Reserve						
General Purpose Funding	0	0	0	0		
Governance	94,711	98,362	102,365	23,950		
Law, Order and Public Safety	192,709	75,242	217,138	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	9,935	(4,000)	16,000	(566,195)		
Community Amenities	(167,982)	(190,310)	(190,968)	178,041		
Recreation and Culture	312,116	500,576	1,113,777	78,145		
Transport	1,608,743	1,301,204	2,979,153	2,261,747		
Economic Services	15,149	15,261	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	2,065,381	1,796,336	4,252,816	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(1,224,497)	(683,906)	985,003	100,016		
Opening Current Position	985,003	985,003	985,003	1,085,019		
YTD Current Position	2,209,500	1,668,909	0	985,003		
Balance should be zero	0	(0)	0	(0)		

Appendix A - General Purpose Income

COA	Rate Revenue	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	9,868	5,336	8,000	2,561	4,532		
0032	Rates Stationary/postage	870	1,872	2,500	1,726	(1,002)		
0062	Sundry Expenses	9	1,494	2,000	180	(1,485)		
0082	Rates - Other Costs.	120	1,278	1,710	280	(1,158)		
0132	Valuation Expenses	4,917	6,750	9,000	21,961	(1,833)		
0352	Rates - Administration Allocation	127,466	159,525	212,710	173,809	(32,059)	*	Admin allocations are under budget
	Total Operating Expenditure	143,251	176,255	235,920	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,853)	(2,199,837)	(2,199,837)	(2,100,742)	36,984	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(9,788)	(5,336)	(8,000)	0	(4,452)		
0033	Back Rates	(2,264)	(2,263)	(2,264)	(5)	(1)		
0061	Ex Gratia Rates	(9,551)	(9,018)	(9,018)	(7,573)	(533)		
0071	Interim Rates Raised	(22,675)	(16,400)	(16,432)	(9,585)	(6,275)		
0113	Interest - Overdue Rates	(10,607)	(6,750)	(9,000)	(10,309)	(3,857)		
0123	Interest - Instalment Payments	(6,654)	(3,744)	(5,000)	(5,328)	(2,910)		
0133	Interest - Deferred Rates	(232)	(72)	(100)	0	(160)		
0143	Administration Charges	(4,104)	(2,250)	(3,000)	(3,472)	(1,854)		
0173	Legal Fees - Recovered	0	0	0	(1,500)	0		
0183	Account Enquiry Charges	(4,005)	(2,250)	(3,000)	(6,210)	(1,755)		
	Total Operating Revenue	(2,232,735)	(2,247,920)	(2,255,651)	(2,144,723)			
	Total Rate Revenue	(2,089,484)	(2,071,665)	(2,019,731)	(1,944,206)			

Appendix A - General Purpose Income

COA	General Purpose Income	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	INTEREST & O/DRAFT FEES	11	1,494	2,000	9	(1,483)		
	Operating Revenue							
0201	Legal Reserve Income	(459)	(486)	(650)	(681)	27		
0203	Leave Reserve Income	(928)	(747)	(1,000)	(1,109)	(181)		
0204	Land Development Reserve Income	(1,944)	(2,025)	(2,700)	(2,938)	81		
0205	Building Reserve Income	(9,935)	(11,997)	(16,000)	(15,969)	2,062		
0206	Roadworks Reserve Income	(1,821)	(2,025)	(2,700)	(2,700)	204		
0213	PLANT RESERVE INCOME	0	(747)	(1,000)	0	747		
0215	Unspent Grants Reserve Income	(8,539)	0	0	0	(8,539)		
0223	Water Strategy Reserve Income	(224)	(261)	(350)	(332)	37		
0233	Grants Commission - Road Funding	(373,211)	(370,629)	(494,172)	(229,848)	(2,582)		
0243	Office & Equipment Reserve Income	(213)	(225)	(300)	(379)	12		
0253	Grants Commission - Equalisation	(245,150)	(243,819)	(325,091)	(155,700)	(1,331)		
0273	Light Vehicle Reserve Income	(2,604)	0	0	(2,557)	(2,604)		
0453	Interest Received - Municipal Account	(30,573)	(18,747)	(25,000)	(41,354)	(11,826)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,138)	(1,494)	(2,000)	(2,127)	356		
	Total Operating Revenue	(676,738)	(653,202)	(870,963)	(455,692)			
	Total General Purpose Income	(676,727)	(651,708)	(868,963)	(455,683)			
	Total General Purpose Funding	(2,766,211)	(2,723,373)	(2,888,694)	(2,399,889)			

Appendix A - Governance

COA	Governance	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(369)	(500)	(1,751)	(270)		
	Operating Expenditure							
0112	Election & Poll Expenses.	1,235	4,491	6,000	9,660	(3,256)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,415	11,250	15,000	20,802	165		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	7,151	7,497	10,000	3,195	(346)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Renumeration Expenses	(4,078)	10,000	20,000	20,236	(14,078)	*	Over accrual in previous year
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	139	1,692	2,285	96	(1,553)		
0332	Furniture & Equipment	0	1,872	2,500	0	(1,872)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	136,659	171,018	228,035	186,345	(34,359)	*	Admin costs are under budget
0462	Meeting & Refreshments Expense	13,269	20,097	26,800	13,143	(6,828)		
1822	Accounting & Audit Expenses	16,230	22,900	45,800	29,140	(6,670)		
3112	Rangers Expenses Allocation	1,632	1,728	2,310	2,335	(96)		
7202	Members Depreciation	2,179	18	25	24	2,161		
	Total Operating Expenditure	217,282	304,360	443,203	371,505			
	Total Governance	216,643	303,991	442,703	369,754			

Appendix A - Governance

COA	Adminstation	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	9,918	13,226	245	(9,918)		
0222	Fringe Benefits Tax	11,850	6,000	24,000	19,238	5,850		
0282	Administration SGC 9.50%	34,699	36,063	48,091	45,247	(1,364)		
0292	Admin Salaries Expense	369,423	431,199	574,947	488,563	(61,776)	*	Timing
0294	Admin Staff Housing Allowance	11,623	11,250	15,000	17,095	373		
0312	Admin - Max 3% Council Additional Contr	5,395	8,793	11,736	7,392	(3,398)		
0362	ACC ANNUAL LEAVE - ADMIN.	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	14,949	19,933	12,688	4,984		
0402	Insurance Expense	3,557	2,664	3,557	3,004	893		
0422	Office Gardens Expenses	13,258	34,443	45,971	19,122	(21,185)	*	Allocation of overheads is below budget
0432	Admin Building Operations	19,983	22,284	29,759	25,657	(2,301)		
0472	Office Expenses - General	8,675	10,665	14,240	13,978	(1,991)		
0473	Admin Building Repairs & Maintenance	6,928	9,378	12,500	2,107	(2,450)		
0482	Office Telephone & Internet Expenses	15,982	15,750	21,000	17,230	232		
0492	Advertising Expenses	2,515	7,497	10,000	8,686	(4,982)		
0502	Computer Hardware Service & Repair	15,782	22,689	30,270	19,313	(6,907)		
0512	Furniture & Equipment - (Expensed)	3,732	6,741	9,000	2,792	(3,009)		
0522	Freight & Postage Expense	1,392	3,375	4,500	2,274	(1,983)		
0542	Printing & Stationary Expense	18,841	22,869	30,500	30,047	(4,028)		
0552	Motor Vehicle Expenses	13,153	9,225	12,300	30,660	3,928		
0592	Admin Allocated to Programs	(729,628)	(913,185)	(1,217,585)	(994,899)	183,557	*	Adminstration costs are below budget
0622	Uniform Expense	1,007	2,619	3,500	2,182	(1,612)		
0632	Staff Training, Conference and Recruitment	10,726	25,281	33,750	21,378	(14,555)	*	Timing
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	27,526	87,822	117,100	55,917	(60,296)	*	Timing
0702	Bank Fees & Charges	4,296	4,500	6,000	4,650	(204)		
0712	Occupational Health & Safety	3,214	5,247	7,000	6,240	(2,033)		
0722	Accounting Software Operating Expenditure	34,495	39,865	39,865	32,062	(5,370)		
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	62,316	52,497	70,000	69,491	9,819		
	Total Operating Expenditure	7,687	10,040	9,800	(628)			

Appendix A - Governance

COA	Adminstation	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(1,018)	(369)	(500)	(672)	(649)		
0553	Grant Income - Admin	0	0	0	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(19,583)	(4,869)	(6,500)	(9,382)	(14,714)	*	Income exceeds budget, insurance rebates
	Total Operating Revenue	(20,601)	(5,238)	(7,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	11,250	15,000	0	(5,350)		
0574	Furniture & Equipment (F&E)	0	0	0	8,721	0		
0371	T/f From Office Eq Reserv	0	0	0	4,665	0		
4750	Leave Reserve - Transfer To	50,928	51,000	51,000	1,109	(72)		
4770	Office & Equipment Reserve - Transfer To	35,278	35,365	35,365	(9,114)	(87)		
4780	Transfer to Light Vehicle Reserve	2,604	747	1,000	18,569	1,857		
	Total Capital Expenditure / Reserve Transfers	94,711	98,362	102,365	23,950			
	Total Administration	81,796	103,164	105,165	(11,828)			
	Total Governance/Administration	298,439	407,155	547,868	357,926			

Appendix A - Law, Order Public Safety

COA	Fire Prevention	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Administration Expenses	17,803	22,275	29,710	24,276	(4,472)		
0672	Fire Break Inspection Fees	1,409	1,872	2,500	1,341	(463)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	7,225	7,668	10,226	10,336	(443)		
0832	ESL - Shire Properties.	768	630	840	840	138		
0882	Fire Prevention Enforcement Expenditure	0	747	1,000	5,167	(747)		
1722	Brigades Operating Expenses	36,304	32,374	38,627	54,544	3,930		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	52,559	29,250	39,000	39,531	23,309	*	Depn higher than previous due to new plant
	Total Operating Expenditure	116,068	94,816	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties Income	(1,544)	(936)	(1,250)	(1,000)	(608)		
0713	ESL Administration Fees	(4,000)	(2,997)	(4,000)	(4,000)	(1,003)		
0733	FESA Grant Income	(16,000)	(18,000)	(24,000)	(36,994)	2,000		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	(116,557)	0	(200,000)	(440,864)	(116,557)	*	Changeover for P49 Naraling BFB Tender See COA 0884
	Total Operating Revenue	(138,101)	(21,933)	(229,250)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	116,557	0	0	467,707		*	Changeover for P49 Naraling BFB Tender See COA 0915
0744	Capital Exp. - Land & Buildings	51,818	50,000	200,000	0			
		168,375	50,000	200,000	467,707			
	Total Fire Prevention	146,343	122,883	92,653	137,936			

Appendix A - Law, Order Public Safety

COA	Animal Control	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Expenses	8,172	10,224	13,636	11,143	(2,052)		
0842	Animal Control Expenses	3,696	2,079	2,775	978	1,617		
0852	Rangers Allocation	4,591	4,005	5,340	5,397	586		
	Total Operating Expenditure	16,458	16,308	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	(89)	(144)	(200)	(165)	55		
0853	Dog/Cat Registrations Income	(3,076)	(2,079)	(2,775)	(3,646)	(997)		
	Total Operating Revenue	(3,165)	(2,223)	(2,975)	(3,811)			
	Total Animal Control	13,294	14,085	18,776	13,707			

COA	Other Law, Order and Public Safety	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	269	7,929	10,582	10,240	(7,660)		
0902	Rangers Allocation	11,188	11,070	14,771	14,929	118		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Misc. Expenses - Other Law and Order	200	747	1,000	370	(547)		
	Total Operating Expenditure	11,657	19,746	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	11,657	19,746	26,353	12,987			

Appendix A - Law, Order Public Safety

COA	Rangers Expenses	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,385	0	0	1,757	1,385		
0892	Salary & Wages Expense-Rangers	42,156	53,046	70,722	57,915	(10,890)	*	Timing
0912	Rangers Workers Compensation Expense	1,810	1,359	1,812	0	451		
0922	Rangers Superannuation SGC 9.50%	4,566	4,131	5,514	5,418	435		
0932	Conference & Training	0	1,125	1,500	0	(1,125)		
0952	Rangers Expenses Allocated	(52,880)	(56,124)	(74,837)	(75,640)	3,244		
0982	Rangers Expense	3,417	2,529	3,380	1,115	888		
1012	Tools & Equipment - Low Value	0	747	1,000	0	(747)		
0152	PROVISION FOR LSL	0	0	0	3,190	0		
3872	ACCRUED ANNUAL LEAVE - RANGERS	0	0	0	6,245	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	29	0		
	Total Operating Expenditure	455	6,813	9,092	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	34,749	35,000	35,000	0	(251)		
0875	Transfer from Leave Reserve	0	(1,820)	(7,280)	0	1,820		
0970	Tf to Unspent Grants/loans Res.	167	0	0	10,582	167		
0971	Tf From Unspent Grants/loans Res.	(10,582)	(7,938)	(10,582)	0	(2,644)		
	Total Capital Expenditure / Reserve Transfers	24,334	25,242	17,138	10,582			
	Total Rangers Expenses	24,789	32,055	26,230	10,611			
	Total Law, Order and Fire Safety	196,082	188,769	164,012	175,242			

Appendix A - Education

COA	Education	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	921	5,868	7,839	697	(4,947)		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	Total Education	(6,372)	(1,452)	519	(6,452)			

Appendix A - Health

COA	Health Inspection and Administration	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,070	1,134	1,515	1,531	(64)		
1292	Health Expenses General	4,714	2,889	3,866	4,536	1,825		
1402	Health Expenses - Admin Allocation	9,558	11,961	15,952	13,033	(2,403)		
	Total Operating Expenditure	15,343	15,984	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,155)	(819)	(1,100)	(1,122)	(336)		
1393	Licences Income Received - Caravan Park	(354)	(261)	(350)	(354)	(93)		
1573	Health Septic Fees	(2,940)	(1,494)	(2,000)	(2,763)	(1,446)		
1583	Health Administration Fees	(3,053)	(1,494)	(2,000)	(2,938)	(1,559)		
	Total Operating Revenue	(7,502)	(4,068)	(5,450)	(7,177)			
	Total Health Inspection and Administration	7,841	11,916	15,883	11,923			

COA	Other Health	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1812	Donations.	0	0	0	4,760	0		
	Total Other Health	0	0	0	4,760			
	Total Health	7,841	11,916	15,883	16,683			

Appendix A - Housing

COA	Housing	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/201 Full Budget	2013/201 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	7,515	9,405	12,543	10,247	(1,890)		
2422	Rangers Allocation Expenses	3,586	3,798	5,075	5,129	(212)		
2522	Staff Housing Repairs & Maintenance	3,376	1,647	2,200	33,298	1,729		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	2,926	2,250	3,000	2,992	676		
2512	Repairs & Maintenance - Non Employee Housing	1,718	6,111	8,168	0	(4,393)		
2542	Housing Other Depreciation	0	1,350	1,800	1,491	(1,350)		
	Total Operating Expenditure	19,122	24,561	32,786	54,920			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	(5,260)	0		
2563	Staff Housing Income	0	0	0	(17,626)	0		
8023	Profit on Sale of Asset.	(4,784)	0	0	(375,987)	(4,784)		Residence - Lot 27 Yuna
2553	Rental Income - Non Employee Housing	(13,320)	(7,020)	(9,360)	(10,275)	(6,300)		
4713	Reimbursements Received	(523)	0	0	(687)	(523)		
	Total Operating Revenue	(18,627)	(7,020)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Building Reserve - Transfer To	84,194	61,000	81,000	(48,705)	23,194	*	Timing
0805	Proceeds from Disposal of Asset - Housing	(74,260)	(65,000)	(65,000)	(517,490)	(9,260)		Timing and extra proceeds are transferred to reserve fund
	Total Capital / Reserves	9,935	(4,000)	16,000	(566,195)			
	Total Housing	10,430	13,541	39,426	(921,109)			

Appendix A - Community Amenities

COA	Natural Resource Management	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	(12,700)	0		
2123	State NRM Community Grant	0	0	0	(75,000)	0		
3073	PROFIT/LOSS ON SALE	0	0	0	(3,343)	0		
	Total Operating Revenue	0	0	0	(91,043)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	(16,013)	0		
	Total Capital / Reserve Transfers	0	0	0	(16,013)			
	Total Natural Resource Management	0	0	0	(107,055)			

COA	Sanitation - Household Refuse	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	71,656	119,997	160,000	115,985	(48,341)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	3,009	2,997	4,000	4,008	12		
1792	Refuse Site Repairs & Maintenance	5,946	20,871	27,832	11,508	(14,925)	*	Timing
2502	Domestic Rubbish - Admin Expenses	18,751	23,463	31,292	25,569	(4,712)		
	Total Operating Expenditure	99,362	167,328	223,124	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(108,612)	(96,336)	(96,525)	(75,900)	(12,276)	*	Income exceeds budget
1904	Additional Domestic Rubbish Collection	0	0	0	(10,125)	0		
	Total Operating Revenue	(108,612)	(96,336)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	(9,251)	70,992	126,599	71,045			

Appendix A - Community Amenities

COA	Sanitation - Other	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	241	252	341	345	(11)		
1882	Parks & Gardens Rubbish Collection Expenses	7,706	15,543	20,737	11,653	(7,837)		
1892	Waste Management Facility Improvement Plan	8,950	30,493	30,493	13,975	(21,543)	*	Timing
1912	Refuse Collection Expenses	5,324	4,122	5,500	2,595	1,202		
	Total Operating Expenditure	22,221	50,410	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	(14,312)	(13,797)	(18,400)	(22,490)	(515)		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grants Reserve	190	0	0	12,092	190		
	Total Sanitation - Other	8,100	36,613	38,670	18,170			

Appendix A - Community Amenities

COA	Protection of Environment	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	180,800	41,325	165,300	15,223	139,475	*	Timing / Reserve tfr
1932	Reimbursement of Grant Funds P o E	22,996	30,196	30,196	0	(7,200)		
1942	NACC (Other) Grants Expenditure	0	0	0	13,150	0		
1962	Abandoned Vehicle Expense	1,400	1,500	3,000	0	(100)		
2022	Landcare Expenditure	2,395	20,250	27,000	15,769	(17,855)	*	Timing
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref 2923
2042	Declared Species Group Expenses	12,208	34,497	45,993	25,693	(22,289)	*	Timing
2062	Coastal Planning Projects Expenses	8,387	29,997	40,000	0	(21,610)	*	Timing
2072	Rangers Allocation	616	648	871	880	(32)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	239,492	158,413	312,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(122,100)	(87,228)	(116,300)	0	(34,872)	*	Timing
2213	Declared Species Grant Income	(23,837)	(17,244)	(22,996)	(21,845)	(6,593)		
2923	Dolby Creek Management Plan Income (gst fre	(10,690)	0	0	(15,796)	(10,690)	*	Trust recoup - ref 2040
2933	Reimbursements & Sundry Income (P of E)	(1,200)	(1,500)	(3,000)	(4,229)	300		
	Total Operating Revenue	(157,827)	(105,972)	(142,296)	(41,870)			
	Capital Expenditure / Reserve Transfers							
2055	Transfer from Landcare Reserve	(47,744)	(47,744)	(47,744)	0	(0)		
2054	Tfr to Unspent Grant Reserve	1,258	0	0	79,949	1,258		
2080	Transfer to Landcare Reserve	1,138	1,494	2,000	2,127	(356)		
2071	Unspent Grants Reserve - Transfer From	(92,041)	(92,041)	(92,041)	0	0		
	Total Capital Expenditure / Reserve Transfers	(137,389)	(138,291)	(137,785)	82,076			
	Total Protection of Environment	(55,724)	(85,850)	32,279	127,098			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	8,387	8,397	11,200	9,305	(10)		
0162	PROVISION FOR LSL	0	0	0	10,343	0		
2162	ACCRUED ANNUAL LEAVE - T/PLAN	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	2,718	3,624	3,296	907		
2112	Salary & Wages Expense-T/Plan	133,684	136,476	181,970	180,877	(2,792)		
2122	Superannuation - Council Maximum of 3%	2,489	2,304	3,084	3,127	185		
2132	Superannuation - SGC 9.50%	13,287	12,042	16,063	16,347	1,245		
2142	Interest Expense - Loan 94 - Buller River	686	1,683	2,248	2,204	(998)		
2182	Other Employee Expenses	400	8,847	11,800	6,838	(8,447)		
2192	Heritage Expenses	0	2,997	4,000	0	(2,997)		
2202	Town Planners Expenses	844	1,494	2,000	1,754	(650)		
2222	Motor Vehicle Expenses	3,633	5,994	8,000	8,731	(2,361)		
2232	Legal Expenses - Town Planners	24	7,497	10,000	15,009	(7,473)		
2242	Engineering Expenses	2,075	11,250	15,000	9,920	(9,175)		
2252	Advertising Expenses	132	3,744	5,000	9,164	(3,612)		
3012	Admin Allocation Expenses	48,520	60,723	80,971	66,161	(12,203)	*	Admin costs are below budget
7052	Surveying & Land Expenses	1,920	10,000	40,000	31,206	(8,080)		Eliza Shaw fencing project MRWA
7062	T/P Expenses Recoverable	21,084	0	0	272,727	21,084	*	See COA 0343
7072	Planning Projects - Expenses	25,068	59,994	80,000	138,875	(34,926)	*	Timing
	Total Operating Expenditure	265,860	336,160	474,960	784,426			
	Operating Revenue							
0163	3Town Planning Projects - Income	0	0	0	(316,727)	0		Eliza Shaw fencing project MRWA
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	See COA 7062
2233	Town Planning Fees Income - GST Free	(29,209)	(23,994)	(32,000)	(38,273)	(5,215)		
2243	Outsourced Planning Fees - Other LGs	(15,892)	(29,997)	(40,000)	(47,398)	14,105	*	Income below budget
2263	Town Planning Fees Income - GST inc	(5,356)	(1,125)	(1,500)	(1,191)	(4,231)		
3603	Heritage Income	0	(1,494)	(2,000)	(647)	1,494		
	Total Operating Revenue	(76,598)	(56,610)	(75,500)	(522,420)			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	(26,002)	(72,475)	(72,475)	72,474	46,473	*	Timing
2264	Land Development	1,714	15,000	60,000	0	(13,286)	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	11,027	10,560	21,120	21,120	467		
4801	Transfer To Land Development Reserve	1,944	2,025	2,700	2,938	(81)		
4810	Land Development Reserve - Transfer From	0	(15,000)	(60,000)	0	15,000	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
4820	Legal Reserve - Transfer To	459	486	650	681	(27)		
		(10,858)	(59,404)	(48,005)	97,214			
	Total Town Planning and Regional Developme	178,404	220,146	351,455	359,220			

Appendix A - Community Amenities

COA	Other Community Amenities	31-Mar-15 YTD Actual	31-Mar-15 YTD	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	3,194	4,833	6,470	2,836	(1,639)		
3132	Community Development Expenses	57,689	23,907	95,628	1	33,782	*	Timing
3212	Other Community Amenities Depreciation	1,559	1,494	2,000	2,006	65		
3222	Community Growth Fund	460	7,500	30,000	0	(7,040)		
	Total Operating Expenditure	62,903	37,734	134,098	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(1,821)	(1,125)	(1,500)	(2,405)	(696)		
3633	Grant - Community Development	(32,728)	(18,926)	(75,702)	0	(13,802)	*	Timing
	Total Operating Revenue	(34,549)	(20,051)	(77,202)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	22,311	29,748	2,672	(22,311)	*	Timing
7155	Building Reserve Transfer from	(19,926)	(14,926)	(34,926)	0	(5,000)		
	Total Capital Expenditure/Reserve Transfers	(19,926)	7,385	(5,178)	2,672			
	Total Other Community Amenities	8,428	25,068	51,718	5,110			
	Total Community Amenities	129,956	266,969	600,721	473,588			

Appendix A - Recreation Culture

COA	Public Halls and Civic Centres	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	20,720	297	400	356	20,423	*	Depn higher due to reval buildings
2722	Public Halls & Showgrounds Expense	15,344	18,331	22,334	25,621	(2,987)		
2732	Nabawa Community Centre Expenses	29,458	51,219	68,342	43,644	(21,761)	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,405	2,358	3,154	3,574	47		
3202	Public Halls Admin Allocation	14,520	18,171	24,230	19,799	(3,651)		
	Total Operating Expenditure	82,446	90,376	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(72)	(100)	0	72		
2453	Showground/Halls Income Received	(6,118)	(792)	(1,060)	(1,578)	(5,326)		
3423	Grant Income - Yuna Community Centre	(226,323)	(175,000)	(700,000)	0	(51,323)	*	Timing was not known at budget.
	Total Operating Revenue	(232,442)	(175,864)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	CAPITAL EXP. - LAND & BLGDS	289,205	202,500	810,000	39,612	86,705	*	Timing was not known at budget.
4925	Principal Repayment - Loan 89	5,248	5,283	7,050	8,243	(35)		
7385	Building Reserve - Transfer from	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	294,453	207,783	717,050	47,855			
	Total Public Halls and Civic Centres	144,457	122,295	134,350	139,271			

Appendix A - Recreation Culture

COA	Swimming Areas and Beaches	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	\$10K	Comments
	Operating Expenditure							
3302		14,593	18,261	24,352	19,898	(3,669)		
3412	Coronation Beach Expenses	20,361	30,906	41,234	30,916	(10,545)	*	Timing
7082	Beaches Depreciation	4,712	6,372	8,500	8,451	(1,660)		
	Total Operating Expenditure	39,666	55,539	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(50,588)	(46,494)	(62,000)	(69,219)	(4,094)		
3444	Fig Tree Camping Fees	(3,531)	(4,122)	(5,500)	(6,796)	591		
	Total Operating Revenue	(54,119)	(50,616)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(14,453)	9,923	11,586	(16,750)			

Appendix A - Recreation Culture

COA	Other Recreation and Sport	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	5,129	5,067	6,757	4,742	62		
1472	Yuna Oval Expenses	393	2,259	3,022	584	(1,866)		
1482	Sporting Clubs Expenses	46,064	54,108	72,211	61,441	(8,044)		
2642	Parks, Gardens Expense	28,737	42,975	57,436	24,360	(14,238)	*	Timing
2702	Indoor Complex Expense	9,917	12,546	16,732	6,303	(2,629)		
2712	Tennis Clubs Expenses	4,115	5,515	6,293	3,981	(1,400)		
2752	Nabawa - Sport Complex Expense	8,563	9,738	13,007	6,722	(1,175)		
3442	Rec & Sport Admin Allocations	29,039	36,342	48,462	39,597	(7,303)		
7022	Parks & Gardens Depreciation	11,423	11,997	16,000	15,773	(574)		
7092	Other Rec & Sports Depreciation	29,192	4,122	5,500	5,469	25,070	*	Non-cash item
	Total Operating Expenditure	172,572	184,669	245,420	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(2,862)	(3,820)	(4,095)	(813)		
2803	Grants & Other Income Received	0	0	(272,727)	0	0		
	Total Operating Revenue	(3,675)	(2,862)	(276,547)	(4,095)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	590	0	8,000	0			
2834	Land & Buildings - Capital Expense	17,074	227,799	303,727	0			
2834	Land & Buildings - Capital Expense	17,664	227,799	311,727	0			
	Total Other Recreation and Sport	186,561	409,606	280,600	164,877			

Appendix A - Recreation Culture

COA	Libraries	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
2902	Library Expense	789	1,494	2,000	1,080	(705)		
2912	Honorarium Yuna Librarian	500	747	1,000	1,000	(247)		
3582	Libraries Admin Allocations	20,430	25,569	34,094	27,857	(5,139)		
6922	Libraries Depreciation	42	45	60	56	(3)		
	Total Libraries	21,761	27,855	37,154	29,993			

COA	Other Culture	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
3602	Historical Roads Board Building Expense	3,039	6,237	8,325	4,483	(3,198)		
3626	Museum & Clarrie Milne Collection Expense	2,694	6,183	8,251	2,530	(3,489)		
3652	Other Culture Depreciation	2,378	2,997	4,000	3,806	(619)		
3662	Community Heritage Programs	0	6,250	25,000	15,224	(6,250)		
	Total Operating Expenditure	8,112	21,667	45,576	26,044			
	Operating Revenue							
3445	Grant Funding Received	0	(21,250)	(85,000)	(40,089)	21,250	*	Timing
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
2983	Reimbursements Costs	(10)	0	0	0	(10)		
	Total Operating Revenue	(10)	(21,250)	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	CAPITAL EXP. - LAND & BLGDS	0	59,994	80,000	30,290	(59,994)	*	Timing
	Total Other Culture	8,102	60,411	40,576	15,222			
	Total Recreation and Culture	346,427	630,090	504,267	332,613			

Appendix A - Transport

COA	Road Constuction	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	41,297	51,678	68,914	56,311	(10,381)	*	
	Operating Revenue							
3154	Main Roads - Commodity Route Funding	0	(37,494)	(50,000)	(14,524)	37,494	*	Timing
3173	MW Regional Road Funding	(592,477)	(480,987)	(641,319)	(439,285)	(111,490)	*	Timing
3183	R4R Grant Income	(609,844)	(450,000)	(600,000)	(367,365)	(159,844)	*	Timing
3193	R2R (Construction) Income	0	(180,000)	(240,000)	(174,179)	180,000	*	Timing
	Total Operating Revenue	(1,202,321)	(1,148,481)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	650,907	0	1,061,641	987,369	650,907	*	Timing
								Dartmoor project not budgeted but cost was all internal costs, no materials
3126	Regional Road Group (RRG) Expenditure	935,183	644,985	860,000	637,390	290,198	*	
3170	Tf To Unspent Grants/loans Res.	5,783	0	0	366,757	5,783		
3184	Council Funded Roadworks Expenditure	103,952	847,962	1,130,617	13,636	(744,010)	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Transfer to Roadworks Reserve	1,821	2,025	2,700	2,700	(204)		
	Total Capital Expenditure / Reserve Transfers	1,697,645	1,494,972	3,054,958	2,091,256			
	Total Road Construction	536,621	398,169	1,592,553	1,152,215			

Appendix A - Transport

COA	Road Maintenance	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	296,151	326,151	434,875	644,285	(30,000)	*	Timing
3502	Depot Maintenance	17,317	17,208	23,003	23,551	109		
3512	Street Lighting Expense	4,063	6,975	9,300	9,738	(2,912)		
3522	Depreciation	2,219	2,619	3,500	3,077	(400)		
3532	STREET TREES	2,485	5,247	7,000	7,000	(2,762)		
3542	Roman Roads - User Group.	5,463	3,672	4,901	4,902	1,791		
3562	Road Sign Expense	4,716	3,744	5,000	0	972		
3382	Flood Damage Expense	6,738	0	0	0	6,738		
3592	Depot Tools (Not Capitalised)	45	1,872	2,500	0	(1,827)		
3802	Road Maintenance Admin Allocation	45,018	56,340	75,125	61,385	(11,322)	*	
6912	Roads Depreciation	562,364	547,497	730,000	728,955	14,867	*	Small percentage variation
	Total Operating Expenditure	946,579	971,325	1,295,204	1,482,893			
	Operating Revenue							
3143	MRWA Direct Grant.	(99,400)	(99,400)	(99,400)	(91,440)	0		
3153	Other General Income	0	0	0	(0)	0		
3393	Hudson Resources - Dartmoor Road	(12,586)	(12,586)	(12,586)	(38,367)	0		
	Total Operating Revenue	(111,986)	(111,986)	(111,986)	(129,807)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	7,497	10,000	0	(7,497)		Yuna Depot power to be resolved
3171	T/f Fr Unspent Grants/loans Res.	(367,365)	(367,365)	(367,365)	0	0		
	Total Capital Expenditure / Reserve Transfers	(367,365)	(359,868)	(357,365)	0			
	Total Road Maintenance	467,228	499,472	825,854	1,353,085			

Appendix A - Transport

COA	Road Plant Purchases	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	3,238	2,421	3,238	5,681	817		
3576	Interest Expense - Loan 95	1,659	2,223	2,958	2,942	(564)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	2,844	3,789	17,423	(2,844)		
3912	Interest Expense - Loan 96	5,433	4,068	5,433	1,639	1,365		
	Total Operating Expenditure	10,331	11,556	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(10,755)	(14,338)	(2,273)	10,755	*	
	Total Operating Revenue	0	(10,755)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	8,800	38,997	155,986	205,968	(30,197)	*	
3574	Principal Repayment - Loan 93	75,377	75,377	75,377	71,493	0		
3914	Principal Repayments - Loan 96	28,120	28,120	28,120	0	0		
3577	Principal Repayments - Loan 95	17,468	17,468	19,941	19,941	0		
3581	Principal Repayments - Loan 92	0	0	0	65,788	0		
7135	Loan Funds Rec'd.	0	0	0	(151,500)	0		
3561	T/f From PI Reserve-plant	0	(1,750)	(7,000)	0	1,750		
3575	Proceeds from Sale of Plant & Equip	0	(20,000)	(20,000)	(40,000)	20,000	*	Timing
	Total Capital Expenditure / Reserve Transfers	129,764	138,211	252,424	171,690			
	Total Road Maintenance	17,468	17,468	19,941	19,941			
	Total Road Plant Purchases	140,095	139,012	253,504	199,094			

Appendix A - Transport

COA	Traffic Control	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	46,915	58,716	78,292	63,972	(11,801)	*	
6502	Vehicle Examination Expense	5,071	3,672	4,912	5,208	1,399		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	369	500	9,071	(369)		
	Total Operating Expenditure	51,986	62,757	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(3,645)	(4,500)	(6,000)	(6,064)	855		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(1,907)	(2,547)	(3,400)	(4,324)	640		
	Total Operating Revenue	(5,582)	(7,047)	(9,400)	(10,388)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,699	24,136	24,136	0	(437)		
7685	Proceeds from Disposal of Assets	0	0	0	(1,200)	0		
4645	T/f To Lt Vehicle Reserve	125,000	3,753	5,000	0			Funds transferred in from sale of Lot 6 (9) Indialla Rd. Transfers out will take place full plant purchased
	Total Capital Expenditure / Reserve Transfers	148,699	27,889	29,136	(1,200)			
	Total Traffic Control	195,104	83,599	103,440	65,463			
	Total Transport	1,339,048	1,120,252	2,775,352	2,769,856			

Appendix A - Economic Services

COA	Rural Services	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	3,283	4,104	5,479	4,477	(821)		
6722	Noxious Weeds & Pest Expense	980	3,744	5,000	3,213	(2,764)		
	Total Operating Expenditure	4,263	7,848	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	CAPITAL EXP. - PLANT & EQ.	14,925	15,000	15,000	0			
	Total Rural Services	19,189	22,848	25,479	7,690			

COA	Tourism and Area Promotion	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	747	1,000	0	(747)		
3982	Tourism Expense	1,713	3,312	4,424	2,450	(1,599)		
4282	Promotional Expense	115	900	1,200	560	(785)		
	Total Tourism and Area Promotion	1,828	4,959	6,624	3,010			

Appendix A - Economic Services

COA	Building Control	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	69,401	67,752	90,374	110,869	1,649		
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	32,760	40,995	54,668	44,671	(8,235)		
	Total Operating Expenditure	102,261	108,747	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(21,574)	(11,250)	(15,000)	(24,654)	(10,324)	*	Likley to exceed budget
4163	Builder's Registration Board Fee	0	(225)	(300)	0	225		
4173	CTF Commissions Received	(285)	(108)	(150)	(329)	(177)		
4213	Building Commissions Received	(259)	(297)	(400)	(409)	38		
	Total Operating Revenue	(22,119)	(11,880)	(15,850)	(25,392)			
	Total Building Control	80,142	96,867	129,192	130,148			

Appendix A - Economic Services

COA	Other Economic Services	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	369	500	5,003	(502)		Invoice not paid accrued
4242	Rehab. Gravel Pits Expense	2,718	7,497	10,000	0	(4,779)		
4252	Purchase of Stamps.	37	261	350	82	(224)		
4272	Other Expenditure	11,210	8,991	12,000	11,029	2,219		
	Total Operating Expenditure	13,832	17,118	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(2,900)	(2,619)	(3,500)	(4,303)	(281)		
4243	Annual Post Office Box Fee	(1,233)	(180)	(250)	(36)	(1,053)		
4253	Postage Stamp Income	(82)	(108)	(150)	(128)	26		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(14)	(144)	(200)	(462)	130		
4913	Shire Reserve Income	(450)	(333)	(450)	(450)	(117)		
	Total Operating Revenue	(4,680)	(3,384)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Water Strategy Reserve - Transfer To	224	261	350	332			
	Total Other Economic Services	9,376	13,995	18,650	10,897			
	Total Economic Services	110,534	138,669	179,945	151,746			

Appendix A - Other Property and Services

COA	Plant Depreciation	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	120,309	149,994	200,000	160,135	(29,685)	*	Allocation of depn varies to budget
6890	Depn Posted to Jobs	(120,310)	(149,994)	(200,000)	(160,135)	29,684	*	Non-cash item
	Total Plant Depreciation	(0)	0	0	0			

COA	Private Works	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	6,820	37,476	49,969	30,128	(30,656)	*	Less work than estimated on private works
	Operating Income							
7333	Private Works Income	(6,569)	(43,128)	(57,500)	(32,460)	36,559	*	Partly offset by less costs
	Total Private Works	250	(5,652)	(7,531)	(2,332)			

Appendix A - Other Property and Services

COA	Public Works Overheads	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	PROVISION FOR LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	5,294	3,438	4,585	6,541	1,856		
4322	Superannuation Guarantee - Works Supervisor	6,338	5,580	7,450	5,280	758		
4332	Superannuation Guarantee - Works Staff	48,250	41,976	55,973	55,335	6,274		
4342	Salary Works Supervisor	65,262	63,504	84,680	90,728	1,758		
4352	Superannuation Max 3% - Works Supervisor	2,004	1,575	2,100	1,713	429		
4372	Public Works Sundry Expense	19,778	28,494	38,000	60,789	(8,716)		
4382	Works Supervisor - Conference Attendance	863	2,250	3,000	0	(1,387)		
4392	External Engineering Services	8,132	18,747	25,000	19,324	(10,615)	*	Timing
4402	Sick Leave	10,643	18,117	24,161	7,753	(7,474)		
4412	Annual Leave	44,788	42,579	56,779	57,490	2,209		
4432	Public Holiday Pay	16,400	18,117	24,161	22,558	(1,717)		
4422	LSL TAKEN - PWO	8,298	0	0	0	8,298		
4442	Occupational Health & Safety Expense	3,673	7,497	10,000	6,224	(3,824)		
4452	Protective Uniform/ Minor Workwear	1,690	7,722	10,300	5,467	(6,032)		
4582	ACCRUED LEAVE (GANG)	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	21,221	26,901	35,875	20,041	(5,680)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	60,632	75,879	101,181	82,676	(15,247)	*	Admin allocations are below budget
6782	Workers Compensation Insurance	18,123	13,590	18,121	12,719	4,533		
7422	Less PWO Allocated to W & S	(332,336)	(376,020)	(501,367)	(497,025)	43,684	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	9,053	(54)	0	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(15,606)	(15,606)	(15,606)	(810)	(0)		Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	(6,553)	(15,660)	(15,606)	(13,269)			

Appendix A - Other Property and Services

COA	Plant Operation Costs	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	42,583	133,740	178,320	67,868	(91,157)	*	Timing
4482	Tyre Purchase Expense	27,412	37,494	50,000	45,675	(10,082)	*	Below budget
4492	Parts & Outside Repairs Expense	187,943	182,862	243,837	231,264	5,081		
4502	Plant Licences Expense	1,118	4,122	5,500	5,467	(3,004)		
4512	Less POC Allocated to W & S	(519,902)	(584,163)	(778,895)	(812,783)	64,261	*	Total costs are below budget
4532	Tools & Consumables	10,584	9,000	12,000	13,916	1,584		
4542	Fuel, Oil & Grease	189,850	219,120	330,000	326,526	(29,270)	*	Timing
4552	Cutting Edges & Tips	4,741	9,747	13,000	14,366	(5,006)		
5112	Plant Operator - Admin Allocation	46,696	58,437	77,925	63,674	(11,741)	*	Admin allocations are below budget
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	3,386	3,744	5,000	70	(358)		
	Total Operating Expenditure	30,252	109,945	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(180)	(250)	0	180		
4513	Diesel Fuel Rebate Received	(30,252)	(11,250)	(15,000)	(43,906)	(19,002)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(30,252)	(11,430)	(15,250)	(44,282)			
	Total Plant Operation Costs	0	98,515	157,279	(44,282)			

Appendix A - Other Property and Services

COA	Salaries and Wages	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	576	0		
4570	Salary & Wages Expense - Admin	611,593	660,231	880,311	889,113	(48,638)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	661,089	634,536	846,049	728,708	26,553	*	
4592	Workers Compensation Paid	22,704	0	0	17,181	22,704	*	
4600	Less Salary & Wages Allocated	(1,272,682)	(1,294,767)	(1,726,360)	(1,617,821)	22,085	*	
	Total Operating Expenditure	22,704	0	0	17,757			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(32,143)	0	0	(11,302)	(32,143)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(9,439)	0	0	6,455			

COA	Unclassified	31-Mar-15 YTD Actual	31-Mar-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables	284	0	0	7,374	284		
	Operating Revenue							
5023	Overpayments/Recoverables	(284)	0	0	(7,374)	(284)		
	Total Unclassified	0	0	0	0			
	Total Other Property and Services	(15,742)	77,203	134,142	(53,428)			