

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION As at 28th February 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	24,411.07
<u>Balance as per Cash at Bank Account GL 170000</u>	2,169,765.32
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$2,194,176.39

BANK

Business Account (Account No 000040)	\$	21,279.36
Investment Accounts (Account No 305784)	\$	1,463,228.86
Term Deposit 473702 maturing 24Feb15	\$	101,345.72
Term Deposit 473710 maturing 25Mar15	\$	605,190.74
		<u>2,191,044.68</u>
<i>Less Outstanding Payments</i>		1,980.00
<i>Plus Outstanding Deposits</i>		5,111.71
<i>Less Receipts Not Posted to GL</i>		
<i>Less Transfer from Muni to Trust</i>		-
	\$	2,194,176.39

Difference Check 0.00


Date Completed:

04/03/15

Completed by: Moreen Stewart
Finance Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - February 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4920	06/02/2015	Petty Cash	-279.15
4921	20/02/2015	Petty Cash	-399.95
4922	19/02/2015	Rose Holdaway	-1144.00
EFT17668	05/02/2015	AMP Flexible Super	-204.52
EFT17669	05/02/2015	Synergy	-22.95
EFT17670	06/02/2015	Aussie Natural Spring Wate	-149.00
EFT17671	06/02/2015	BT Business Super	-204.52
EFT17672	06/02/2015	Colonial Superannuation	-1193.64
EFT17673	06/02/2015	Craig Pierce Flight	-457.25
EFT17674	06/02/2015	Clark Rubber Geraldton	-47.90
EFT17675	06/02/2015	Courier Australia - Toll Ipec	-44.26
EFT17676	06/02/2015	Hostplus Superannution	-128.16
EFT17677	06/02/2015	Keen Bros Geraldton Pty Ltd	-2800.04
EFT17678	06/02/2015	LGSP	-7995.00
EFT17679	06/02/2015	Maurice Battilana	-413.62
EFT17680	06/02/2015	MGB Diesel Contracting Pty Ltd	-7742.13
EFT17681	06/02/2015	Rest Superannuation	-87.68
EFT17682	06/02/2015	Shire of Chapman valley Trust	-498.60
EFT17683	06/02/2015	Simon Lancaster	-169.96
EFT17684	06/02/2015	TransTank International	-16418.00
EFT17685	06/02/2015	Western Australian Treasury Corporation	-1912.70
EFT17686	06/02/2015	Synergy	-52.60
EFT17687	13/02/2015	Water Corporation	-330.01
EFT17688	13/02/2015	Apprentice and Traineeship Company	-1462.28
EFT17689	13/02/2015	Batavia Coast Refrigeration Service	-308.00
EFT17690	13/02/2015	Brendan Bunter -Wood and Stuff	-500.00
EFT17691	13/02/2015	Five Star Business Equipment	-463.08
EFT17692	13/02/2015	Geraldton Building Services & Cabinets	-110866.80
EFT17693	13/02/2015	Geraldton Fuel	-13417.19
EFT17694	13/02/2015	Greenfield Technical Services	-9501.69
EFT17695	13/02/2015	Guardian Print & Graphics	-595.00
EFT17696	13/02/2015	MGB Diesel Contracting Pty Ltd	-2652.43
EFT17697	13/02/2015	McKay, Karen	-149.80
EFT17698	13/02/2015	McLeods Barristers and Solicitors	-2282.56
EFT17699	13/02/2015	Pest a Kill WA	-484.00
EFT17700	13/02/2015	Queens Iga	-322.10
EFT17701	13/02/2015	Western Australian Treasury Corporation	-39307.35
EFT17702	13/02/2015	Western Resource Recovery Pty Ltd	-537.50
EFT17703	20/02/2015	AMP Flexible Super	-204.52
EFT17704	20/02/2015	Water Corporation	-2383.03
EFT17705	20/02/2015	Australian Taxation Office	-34677.97
EFT17706	20/02/2015	BT Business Super	-204.52
EFT17707	20/02/2015	Boc Limited	-792.11
EFT17708	20/02/2015	Colonial Superannuation	-1187.33
EFT17709	20/02/2015	Clark Rubber Geraldton	-47.90

EFT17710	20/02/2015	Courier Australia - Toll Ipec	-31.33
EFT17711	20/02/2015	GHD Pty Ltd	-10320.20
EFT17712	20/02/2015	Hostplus Superannuation	-115.01
EFT17713	20/02/2015	LGSP	-8250.12
EFT17714	20/02/2015	Maurice Battilana	-119.90
EFT17715	20/02/2015	Repco Auto Parts.	-1534.50
EFT17716	20/02/2015	Rest Superannuation	-91.39
EFT17717	20/02/2015	Rip-it Security Shredding	-854.00
EFT17718	20/02/2015	Sun city print	-382.00
EFT17719	20/02/2015	Vortex Plastics	-161.15
EFT17720	24/02/2015	Aussie Sheds	-55500.00
EFT17721	27/02/2015	AMPAC Debt Recovery (WA) Pty Ltd	-312.30
EFT17722	27/02/2015	Art Gecko Design	-450.00
EFT17723	27/02/2015	Ashdown ingram	-261.25
EFT17724	27/02/2015	Apprentice and Traineeship Company	-1201.86
EFT17726	27/02/2015	Battery Mart	-325.60
EFT17727	27/02/2015	Bolts r Us	-1937.87
EFT17728	27/02/2015	Bridgestone Tyre Centre	-3196.00
EFT17729	27/02/2015	Bunnings Group Limited	-379.82
EFT17731	27/02/2015	Cleanpak Total Solutions	-22.44
EFT17732	27/02/2015	Coates Hire Operations Pty Ltd	-1518.55
EFT17733	27/02/2015	Dean Contracting	-92235.00
EFT17734	27/02/2015	Dianne Raymond	-429.02
EFT17735	27/02/2015	Fletcher Communications	-784.50
EFT17736	27/02/2015	GG Pumps and Electrical Pty Ltd.	-771.94
EFT17737	27/02/2015	GHS Solutions	-112.87
EFT17738	27/02/2015	Geraldton Ag Services	-1835.57
EFT17739	27/02/2015	Geraldton Mower & Repair Specialists	-79.80
EFT17740	27/02/2015	Geraldton Trophy Centre	-73.70
EFT17741	27/02/2015	Geraldton Truck Align	-1644.69
EFT17742	27/02/2015	Geraldton Tyrepower	-487.00
EFT17743	27/02/2015	Glenfield IGA	-102.91
EFT17744	27/02/2015	Great Northern Rural Services	-5773.22
EFT17745	27/02/2015	Guardian Print & Graphics	-175.00
EFT17746	27/02/2015	Hoppys Parts R Us	-20.88
EFT17747	27/02/2015	Hosexpress	-4883.76
EFT17748	27/02/2015	Landgate	-408.00
EFT17749	27/02/2015	Larissa Taylor	-91.44
EFT17750	27/02/2015	Leading Edge Computers	-3750.00
EFT17751	27/02/2015	M & B Quality Building Products	-238.44
EFT17752	27/02/2015	Midwest Pest Management	-495.00
EFT17753	27/02/2015	Mitchell & Brown	-1762.00
EFT17754	27/02/2015	Nabawa Valley Tavern	-833.35
EFT17755	27/02/2015	Pest a Kill WA	-352.00
EFT17756	27/02/2015	Purcher International	-7624.23
EFT17757	27/02/2015	Quiktrak Security Pty Ltd	-228.00
EFT17758	27/02/2015	Royal Life Saving Society WA	-423.90
EFT17759	27/02/2015	Stanley David Plumb	-22.33
EFT17760	27/02/2015	Staples Australia	-303.01
EFT17761	27/02/2015	Shire of Northampton	-165.00

EFT17762	27/02/2015	Statewide Steel Pty Ltd	-191.40
EFT17763	27/02/2015	The West Australian	-232.96
EFT17764	27/02/2015	ThinkWater Geraldton	-161.55
EFT17765	27/02/2015	Truckline	-45.69
EFT17766	27/02/2015	UHY Haines Norton Chartered Accountants	-1771.00
EFT17767	27/02/2015	Urbis Pty Ltd	-7323.50
EFT17768	27/02/2015	Vinny Sayers Trim	-2800.00
EFT17769	27/02/2015	WALGA	-4944.59
EFT17770	27/02/2015	Westrac Pty Ltd	-6672.64
EFT17771	27/02/2015	Telstra	-1966.89
DD14737.1	03/02/2015	Westpac Geraldton	-87.50

-504312.37

TRUST ACCOUNT

NIL

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 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 28 February 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 28 February 2015 of \$2,287,503.

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: 9 March 2015

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 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	4,984	20,771	15,787	316.75%	▲
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	694,540	733,422	38,882	5.60%	
Law, Order and Public Safety		36,365	32,225	21,472	24,409	2,937	13.68%	
Health		5,450	5,450	3,616	6,086	2,470	68.31%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	6,240	17,187	10,947	175.43%	▲
Community Amenities		388,149	334,222	253,709	357,502	103,793	40.91%	▲
Recreation and Culture		73,610	72,480	48,304	60,670	12,366	25.60%	▲
Transport		131,934	135,724	321,138	117,385	(203,753)	(63.45%)	▼
Economic Services		20,400	20,400	13,568	24,163	10,595	78.09%	
Other Property and Services		72,750	88,356	64,102	78,249	14,147	22.07%	▲
Total Operating Revenue		3,883,756	3,839,651	3,638,830	3,609,669	(29,161)		
Operating Expense								
Governance		(443,203)	(453,076)	(290,156)	(197,972)	92,184	31.77%	▲
General Purpose Funding		(239,620)	(237,920)	(157,925)	(127,318)	30,607	19.38%	▲
Law, Order and Public Safety		(171,819)	(179,099)	(123,899)	(131,853)	(7,954)	(6.42%)	
Health		(21,333)	(21,333)	(14,208)	(12,993)	1,215	8.55%	
Education and Welfare		(7,839)	(7,839)	(5,216)	(907)	4,309	82.61%	▲
Housing		(32,786)	(32,786)	(21,832)	(17,804)	4,028	18.45%	▲
Community Amenities		(1,075,741)	(1,201,612)	(600,077)	(624,533)	(24,456)	(4.08%)	
Recreation and Culture		(515,697)	(520,697)	(333,405)	(285,446)	47,959	14.38%	▲
Transport		(1,293,611)	(1,463,241)	(975,392)	(940,215)	35,177	3.61%	
Economic Services		(184,995)	(184,995)	(123,264)	(111,125)	12,139	9.85%	
Other Property and Services		(253,407)	(222,498)	(131,932)	(72,073)	59,859	45.37%	▲
Total Operating Expenditure		(4,240,051)	(4,525,096)	(2,777,306)	(2,522,239)	255,067		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	732,616	780,845	48,229	6.58%	
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	402,991	1,583,591	1,863,491	279,900		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,988,023	827,544	1,379,324	551,780	66.68%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	65,000	74,260	9,260	14.25%	
Total Capital Revenues		3,276,720	3,073,023	892,544	1,453,584	561,040		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(119,324)	(136,915)	(17,591)	(14.74%)	▼
Infrastructure - Roads	13	(3,180,843)	(3,052,258)	(1,327,064)	(1,378,665)	(51,601)	(3.89%)	
Infrastructure - Parks	13	(272,727)	(272,727)	(177,988)	0	177,988	100.00%	▲
Plant and Equipment	13	(743,985)	(537,261)	(193,985)	(99,693)	94,292	48.61%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,867,130)	(1,842,497)	(1,638,972)	203,525		
Net Cash from Capital Activities		(1,925,719)	(1,794,107)	(949,953)	(185,388)	764,565		
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	412,230	67,670	(344,560)	(83.58%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(133,682)	(133,682)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(236,716)	(309,591)	(72,875)	(30.79%)	▼
Net Cash from Financing Activities		329,089	406,113	41,832	(375,603)	(417,435)		
Net Operations, Capital and Financing		(864,489)	(985,003)	675,470	1,302,500	627,030		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,660,473	2,287,503	627,030		

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 28 February 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	2,183,469	(34,933)	(1.57%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,147,570	878,342	1,054,397	176,055	20.04%	▲
Fees and Charges		392,040	392,910	290,361	283,822	(6,539)	(2.25%)	
Interest Earnings		65,800	65,800	43,840	69,780	25,940	59.17%	▲
Other Revenue		500	500	328	2,604	2,276	693.90%	
Profit on Disposal of Assets	8	14,338	14,338	9,560	4,784	(4,776)	(49.96%)	
Total Operating Revenue		3,887,545	3,839,651	3,440,833	3,598,856	158,023		
Operating Expense								
Employee Costs		(1,223,219)	(663,012)	(441,529)	(781,137)	(339,608)	(76.92%)	▼
Materials and Contracts		(1,623,816)	(2,451,508)	(1,372,906)	(696,868)	676,038	49.24%	▲
Utility Charges		(75,975)	(59,550)	(39,600)	(26,793)	12,807	32.34%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(732,616)	(780,845)	(48,229)	(6.58%)	
Interest Expenses		(19,031)	(19,031)	(12,664)	(12,620)	44	0.35%	
Insurance Expenses		(167,025)	(167,025)	(139,270)	(170,568)	(31,298)	(22.47%)	▼
Other Expenditure		(32,000)	(62,196)	(31,524)	(42,593)	(11,069)	(35.11%)	▼
Loss on Disposal of Assets	8	(3,789)	(3,789)	(2,528)	0	2,528		
Total Operating Expenditure		(4,243,840)	(4,525,096)	(2,772,637)	(2,511,424)	261,213		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	732,616	780,845	48,229	6.58%	
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	402,991	1,390,263	1,863,493	473,230		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,988,023	1,020,872	1,379,324	358,452	35.11%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	65,000	74,260	9,260	14.25%	
Total Capital Revenues		3,276,720	3,073,023	1,085,872	1,453,584	367,712		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(119,324)	(136,915)	(17,591)	(14.74%)	▼
Infrastructure - Roads	13	(3,180,843)	(3,052,258)	(1,327,064)	(1,378,665)	(51,601)	(3.89%)	
Infrastructure - Parks	13	(272,727)	(272,727)	(177,988)	0	177,988	100.00%	▲
Plant and Equipment	13	(743,985)	(537,261)	(193,985)	(99,693)	94,292	48.61%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,867,130)	(1,842,497)	(1,638,972)	203,525		
Net Cash from Capital Activities		(1,925,719)	(1,794,107)	(756,625)	(185,388)	571,237		
Financing								
Transfer from Reserves	7	782,462	859,486	412,230	67,670	(344,560)	(83.58%)	
Repayment of Debentures	10	(151,608)	(151,608)	(133,682)	(133,682)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(236,716)	(309,591)	(72,875)	(30.79%)	▼
Net Cash from Financing Activities		329,089	406,113	41,832	(375,603)	(417,435)		
Net Operations, Capital and Financing		(864,489)	(985,003)	675,470	1,302,502	627,032		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,660,473	2,287,505	627,032		

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 28 February 2015

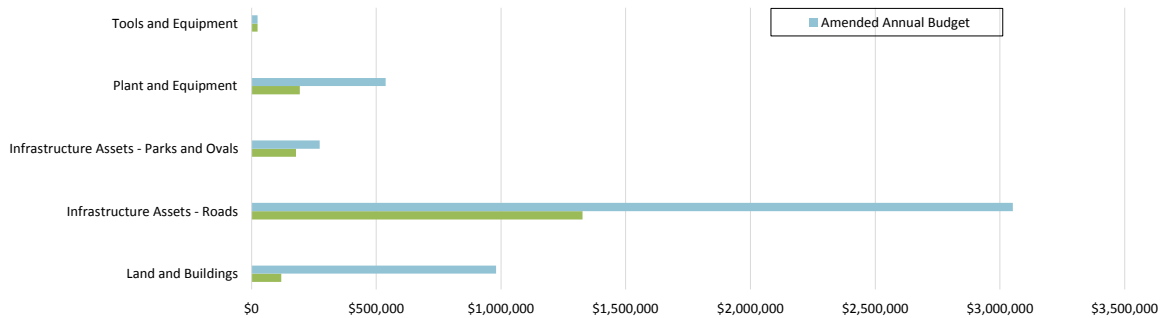
Capital Acquisitions	Note	YTD 28 02 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	114,035	22,880	136,915	119,324	980,748	17,591
Infrastructure Assets - Roads	13	0	1,378,665	1,378,665	1,327,064	3,052,258	51,601
Infrastructure Assets - Parks and Ovals	13	0	0	0	177,988	272,727	(177,988)
Plant and Equipment	13	0	99,693	99,693	193,985	537,261	(94,292)
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
Capital Expenditure Totals		127,544	1,511,428	1,638,972	1,842,497	4,867,130	(203,525)

Funded By:

Capital Grants and Contributions	1,379,324	827,544	2,964,995	551,780
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	65,000	0	(65,000)
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	0	135,000	19,926
Unspent Grants Reserve	0	0	542,462	0
Plant Replacement Reserve	0	0	127,000	0
Total Own Source Funding - Cash Backed Reserves	19,926	412,230	804,462	(392,304)
Own Source Funding - Operations	219,796	537,723	293,211	(317,927)
Capital Funding Total	1,638,972	1,842,497	4,867,130	(203,525)

Comments and graphs

Capital Expenditure Program YTD



Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 February 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 28 February 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 28 February 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 28 February 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 28 February 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 28 February 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 28 February 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,787	316.75%		Permanent	Insurance rebates received
General Purpose Funding - Rates	(37,304)	(1.70%)	▲	Permanent	Excess rates recognised in 13/14
General Purpose Funding - Other	38,882	5.60%	▲	Permanent	Partly due to increase interest on muni fund
Law, Order and Public Safety	2,937	13.68%	▲		Below \$10,000
Health	2,470	68.31%	▼		Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	10,947	175.43%	▲	Permanent	Includes profit from sale of house, higher than budgeted.
Community Amenities	103,793	40.91%		Timing	Landcare grants received earlier than expected Camping fees higher and club charges received earlier than budget
Recreation and Culture	12,366	25.60%		Timing	
Transport	(203,753)	(63.45%)	▲	Timing	Grant funding timing difference
Economic Services	10,595	78.09%	▲	Permanent	Building licence revenue higher than budget
Other Property and Services	14,147	22.07%		Permanent	Insurance claims/workers comp received
Operating Expense					
Governance	92,184	31.77%	▲	Timing	Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	30,607	19.38%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(7,954)	(6.42%)			Below \$10,000
Health	1,215	8.55%			Below \$10,000
Education and Welfare	4,309	82.61%	▲		Below \$10,000
Housing	4,028	18.45%	▲		Below \$10,000
Community Amenities	(24,456)	(4.08%)		Timing	Refuse collection costs have been delayed
Recreation and Culture	47,959	14.38%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	35,177	3.61%		Timing	Road depn exceeds budget and a timing difference in the road maintenance expenditure.
Economic Services	12,139	9.85%		Timing	Timing, a number of small variations
Other Property and Services	59,859	45.37%	▲	Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	551,780	66.68%	▲	Timing	Roadwork and Yuna Community Centre grants received earlier than expected
Proceeds from Disposal of Assets	9,260	14.25%			Below \$10,000
Capital Expenses					
Land and Buildings	(17,591)	(14.74%)	▼	Timing	Timing, projects yet to commence
Infrastructure - Roads	(51,601)	(3.89%)		Timing	Timing of works program
Infrastructure - Parks	177,988	100.00%	▲	Timing	Works have not started on Bill Hemsley park
Plant and Equipment	94,292	48.61%	▲	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	(72,875)	(30.79%)	▼	Timing	Timing

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)			
				YTD 28 Feb			YTD 28 Feb
Note	2015	30th June 2014	2014				
				\$	\$	\$	
Current Assets							
Cash Unrestricted	4	2,194,876	1,187,960	1,937,977			
Cash Restricted	4	1,893,665	1,159,147	1,156,598			
Receivables - Rates	6	189,924	93,351	241,583			
Receivables -Other	6	3,685	99,566	94,825			
Interest / ATO Receivable/Trust		24,035	99,753	0			
Inventories		3,653	10,600	10,600			
		4,309,838	2,650,377	3,441,583			
Less: Current Liabilities							
Payables		(128,670)	(418,309)	(87,013)			
ATO Payable		0	0	(16,926)			
Provisions		(343,551)	(256,491)	(256,491)			
		(472,221)	(674,800)	(360,430)			
Less: Cash Reserves	7	(1,893,665)	(1,147,048)	(1,156,598)			
Add: Leave Provisions		343,551	256,491	256,491			
Net Current Funding Position		2,287,503	1,085,020	2,181,046			

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		24,411			24,411	WBC	
At Call (305784)		1,463,228			1,463,228	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)				118,068	118,068	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,079		92,079	WBC	
TD 39-6938 - Water	2.10%		13,737		13,737	WBC	
TD 39-6903 - Office	2.10%		43,407		43,407	WBC	
TD 39-2531 - Vehicle	2.10%		247,607		247,607	WBC	
TD 39-2582 - Legal	2.10%		28,223		28,223	WBC	
TD 39-6946 - Grants	2.10%		550,564		550,564	WBC	
TD 39-2574 - Land	2.10%		119,401		119,401	WBC	
TD 39-2590 - Roadworks	2.10%		111,841		111,841	WBC	
TD 39-2582 - Landcare	2.10%		36,422		36,422	WBC	
TD 39-2558 - Building	2.10%		650,384		650,384	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		2,194,876	1,893,665	637,607	4,019,611		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus		120,515		120,515
	Permanent Changes				0		120,515
122130.19	Opening surplus adjustment				0		120,515
120420.02	Declared Species Grant Income	08/14-8	Operating Revenue		15,548		136,063
120220.02	Declared Species Group Expense	08/14-8	Operating Expenses			(31,096)	104,967
120220.02	Landcare Expenditure	08/14-8	Operating Expenses			(2,000)	102,967
120550.99	Transfer from Landcare Reserve	08/14-8	Capital Revenue		47,744		150,711
119320.09	Reimbursement of Grant Funds	08/14-8	Operating Expenses			(30,196)	120,515
131320.02	Community Development Expenses	08/14-8	Operating Expenses			(5,226)	115,289
171550.99	Transfer from Building Reserve	08/14-8	Capital Revenue		14,926		130,215
136330.18	Community Development Expenses	08/14-8	Operating Revenue			(9,700)	120,515
108840.99	Purchase Plant & Equipment MUN	02/15-8	Capital Expenses		226,725		347,240
109150.18	Capital Grant - FESA MUN	02/15-8	Capital Revenue			(226,725)	120,515
107330.19	FESA Grant Income MUN	02/15-8	Capital Revenue			(4,140)	116,375
104820.02	Office Telephone & Internet Ex	02/15-8	Operating Expenses			(21,000)	95,375
104820.03	Office Telephone & Internet Ex	02/15-8	Operating Expenses		16,500		111,875
105530.19	Grant Income - Admin MUN	02/15-8	Operating Revenue			(25,000)	86,875
101630.2	Town Planning Projects - Incom	02/15-8	Operating Revenue			(72,475)	14,400
103330.2	Contr. & Reim. (PWO). MUN	02/15-8	Operating Revenue		15,606		30,006
113040.99	Capital Expenditure Plant & Eq	02/15-8	Capital Expenses			(8,000)	22,006
104730.02	Admin Building Repairs & Maint	02/15-8	Operating Expenses			(5,300)	16,706
119620.02	Abandoned Vehicle Expense MUN	02/15-8	Operating Expenses			(3,000)	13,706
129330.2	Reimbursements & Sundry Income	02/15-8	Operating Revenue		3,000		16,706
136330.18	Grant - Community Development	02/15-8	Capital Revenue		32,728		49,434
131320.02	Community Development Expenses	02/15-8	Operating Expenses			(32,728)	16,706
127430.15	Sports Club Hire Income MUN	02/15-8	Operating Expenses			(1,130)	15,576
101730.14	Legal Fees - Recovered MUN	02/15-8	Capital Revenue			(6,000)	9,576
100120.02	Legal Fees GST Free MUN	02/15-8	Operating Expenses		8,000		17,576
100220.02	Rates - Legal Expenses MUN	02/15-8	Operating Expenses			(2,000)	15,576
127020.02	Indoor Complex Expense MUN	02/15-8	Operating Expenses			(5,000)	10,576
119030.14	Domestic Rubbish Collection Fe	02/15-8	Capital Revenue		5,200		15,776
119040.14	Additional Domestic Rubbish Co	02/15-8	Capital Revenue			(5,200)	10,576
108920.01	Rangers Wages Expense MUN	02/15-8	Operating Expenses			(7,280)	3,297
108750.99	Transfer from Leave Reserve MU	02/15-8	Capital Revenue		7,280		10,577
100330.11	Back Rates MUN	02/15-8	Capital Revenue		2,264		12,841
100710.11	Interim Rates Raised MUN	02/15-8	Capital Revenue		16,432		29,273
101320.02	Valuation Expenses MUN	02/15-8	Operating Expenses		3,700		32,973
117620.02	Domestic Rubbish Collection Ex	02/15-8	Operating Expenses			(21,625)	11,348
135020.01	Depot Maintenance MUN	02/15-8	Operating Expenses			(5,544)	5,804
135540.99	Plant & Equipment Purchases MU	02/15-8	Capital Expenses			(12,000)	(6,197)
135610.99	T/f From PI Reserve-plant MUN	02/15-8	Capital Revenue		7,000		803
131840.01	Council Funded Roadworks Expen	02/15-8	Capital Expenses		23,997		24,800
131840.02	Council Funded Roadworks Expen	02/15-8	Capital Expenses		49,816		74,616
131840.3	Council Funded Roadworks Expen	02/15-8	Capital Expenses		18,286		92,902
131840.31	Council Funded Roadworks Expen	02/15-8	Capital Expenses		26,622		119,524
131840.33	Council Funded Roadworks Expen	02/15-8	Capital Expenses		9,866		129,390
133720.01	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(23,998)	105,392
133720.02	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(50,618)	54,774
133720.3	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(18,286)	36,488
133720.31	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(26,622)	9,866
133720.33	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(9,866)	0
				0	671,755	(671,755)	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 Feb 2015	30 June 2013
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,183,469	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,164,988)	(1,945,473)
Equals Current Outstanding	189,924	221,225
Net Rates Collectable	189,924	221,225
% Collected	95.88%	89.79%

Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

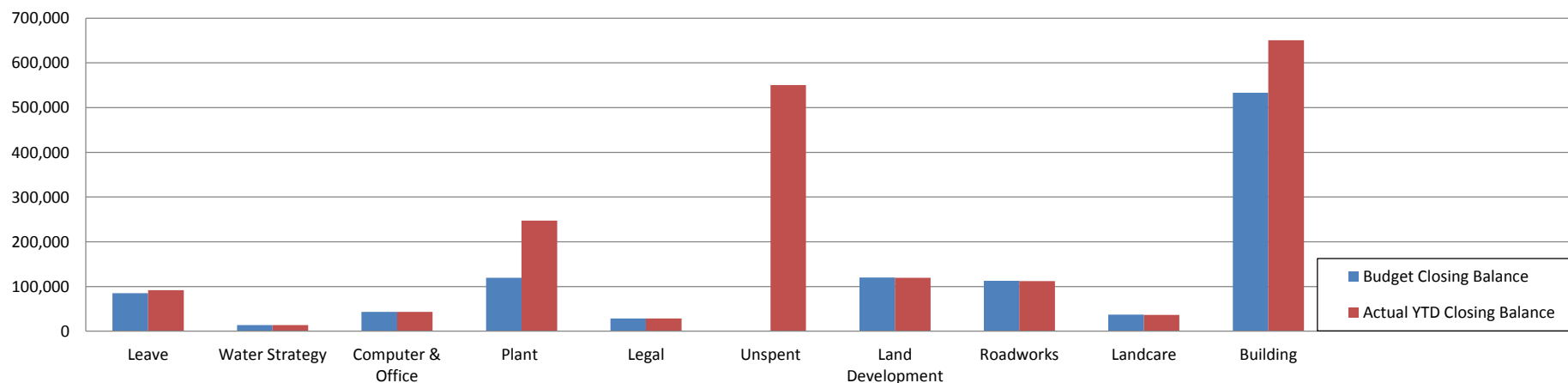
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	710	0	129	2,846
Total Receivables General Outstanding				<u>3,685</u>

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	784	50,000	50,000	(7,280)	0		85,015	92,079
Water Strategy	13,535	350	202	0	0	0	0		13,885	13,737
Computer & Office	8,197	300	210	35,065	35,000	0	0		43,562	43,407
Plant	120,390	1,000	2,217	125,000	125,000	(127,000)	0		119,390	247,607
Legal	27,808	650	415	0	0	0	0		28,458	28,223
Unspent	542,462	0	8,102	0	0	(542,462)	0		0	550,564
Land Development	117,644	2,700	1,757	0	0	0	0		120,344	119,401
Roadworks	110,195	2,700	1,646	0	0	0	0		112,895	111,841
Landcare	83,085	2,000	1,081	0	0	(47,744)	(47,744)	08/14-8	37,341	36,422
Building	587,133	16,000	8,917	65,000	74,260	(135,000)	(19,926)	08/14-8	533,133	650,384
	1,651,744	26,700	25,331	275,065	284,260	(859,486)	(67,670)		1,094,023	1,893,665

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 28 February 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	
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 28 February 2015

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.9473	232	4,301,956	298,870	18,672	2,264	319,806	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	18,352	2,264	2,098,885	2,078,269	16,432	2,264	2,096,965
	Minimum \$										
Minimum Payment											
GRV	516.00	221	1,214,434	115,068	0	0	115,068	115,068	0	0	115,068
UV Rural	325.00	20	123,690	6,500	0	0	6,500	6,500	0	0	6,500
UV Oakajee Industrial Estate	325.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
Concession							2,220,453				2,218,533
Amount from General Rates							2,220,453				2,218,533
Ex-Gratia Rates							0				0
Excess Rates							(36,984)				0
Totals							2,183,469				2,218,533

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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		3,473	7,050	50,820	47,243	1,723	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		15,685	19,941	27,608	23,352	1,529	2,958
Loan 96 - Plant	151,500		28,120	28,120	123,380	123,380	5,433	5,433
	346,842	0	133,682	151,608	213,160	195,234	12,620	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 28 February 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	0	25,000	0	0	25,000
Other / Minor							4,832	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		323,275	0	0	323,275	0	323,275
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	0	28,140	0	16,000	12,140
				0	0	0	0	0
HOUSING								
Other / Minor				0	0	0	523	(523)
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		0	18,400
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		12,000	18,000
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	
Dept of Sport and Rec	Pool revitalisation						8,128	
Community Arts Grant	CANWA						15,000	
Other / Minor							3,207	

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							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	178,666	44,667
Roads to Recovery			240,000	0	0	240,000	0	240,000
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	605,191	(5,191)
OTHER								
Workers Compensation			0	0	0	0	28,434	0
Diesel Fuel Rebate							23,647	
TOTALS			4,180,025	(66,627)	1,158,103	2,955,295	2,433,721	1,825,906
Operating	Operating		1,215,030		1,158,103	0	1,054,397	
Non-Operating	Non-operating		2,964,995		0	2,955,295	1,379,324	
			<u>4,180,025</u>		<u>1,158,103</u>	<u>2,955,295</u>	<u>2,433,721</u>	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28-Feb-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(1,575)	1,050	(525)
Nomination Deposits	0	0	0	0
Building Commission	(86)	(7,990)	6,894	(1,182)
CTF Levy	(100)	(15,907)	13,655	(2,352)
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)	0	(4,050)
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)	(44,239)	72,894	(638,277)

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 28 February 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	4,100	0	(4,100)	0	Not to be done - unit to be transferred as required
●	Repair and Repaint Office	9,000	9,000	5,900	5,900	0	0	Back Office completed
●	Governance Total	15,000	15,000	10,000	5,900	(4,100)	0	
	Community Amenities							
●	Nabawa Cemetery parking / entry statement	29,748	29,748	19,832	0	(19,832)	0	Scheduled for April 2015
●	Community Amenities Total	29,748	29,748	19,832	0	(19,832)	0	
	Recreation and Culture							
○	Yuna Community Centre Construction	805,000	805,000	0	114,035	114,035	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
○	Nabawa Sports Complex (deck, power, concrete slab)	24,500	24,500	24,500	16,980	(7,520)	0	Complete
○	BBQ at Centenary Park	6,500	6,500	0	0	0	0	Scheduled for April- utilise prison crew labour
○								Pending grant applications - MWDC conditional approval; Lotteries West to be advised
●	Nanson Museum Extensions	80,000	80,000	53,328	0	(53,328)	0	Scheduled for April/May utilising prison crew labour
●	Coronation Beach Campground - additional sites	5,000	5,000	5,000	0	(5,000)	0	
○	Recreation And Culture Total	926,000	926,000	82,828	131,015	48,187	0	
	Transport							
○	Power to Yuna Depot	10,000	10,000	6,664	0	(6,664)	0	Quantam Surveyors engaged, subdivision application lodged, easement may be required
○	Transport Total	10,000	10,000	6,664	0	(6,664)	0	
○	Buildings Total	980,748	980,748	119,324	136,915	17,591	0	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	395,597	395,597		Seal scheduled to complete and road open 13th March 2015
●	Yuna Tenindewa Road	335,000	335,000	335,000	337,447	2,447		Completed
●	Dartmoor Road - finish 13/14 job (total project \$228,853. 13/14 incurred \$161,669))		0	0	67,169	67,169		Completed
●	Dartmoor Road - 14/15 project (total project \$450,000)	450,000	450,000	238,320	442,108	203,788		Completed
●	Dartmoor Road - extra funding (total project \$66,312)				51,917	51,917		Completed
○	East Nabawa Raod	75,000	75,000	44,445	13,654	(30,791)		Scheduled to complete end of March 2015
○	Valentine Road	198,333	198,333	132,883	14,855	(118,028)		Scheduled to commence April/May 2015
○	Nolba Road	197,461	197,461	132,299	120	(132,179)		Scheduled to commence May 2015, however may be deferred to 15/16
○	Wandana Road	229,107	229,107	153,502	6,800	(146,702)		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Cannon Whelarra Road	73,747	73,747	49,410	0	(49,410)		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Richards Road	94,064	94,064	63,023	12,909	(50,114)		Scheduled to complete end of March 2015
○	Dolby Road	89,713	89,713	60,108	18,575	(41,533)		Scheduled to complete end of March 2016
○	Bella Vista	116,129	116,129	77,806	6,527	(71,279)		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Parkfalls Estate	26,694	26,694	17,885	0	(17,885)		Scheduled to commence April 2015
○	Wheeldon Hosking/Naralling East intersection	133,026	4,440	4,440	4,440	0		Deferred 15/16, 16/17 subject to Blackspot funding
○	Nanson Showground driveway	26,781	26,781	17,943	6,547	(11,396)		Gravel has been pushed, scheduled to complete prior to June 2015
○	Contingency	74,147	74,147	0	0	0		
●	Transport Total	3,180,843	3,052,257	1,327,064	1,378,665	51,601	0	
●	Infrastructure - Roads Total	3,180,843	3,052,257	1,327,064	1,378,665	51,601	0	

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 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							
	Bill Hemsley Park	272,727	272,727	177,988	0	(177,988)	0	Draft Concept Plan for review 10 March Management Committee meeting, present to council March OCM. Landholder feedback to be sought after March council.
	Recreation and Culture Total	272,727	272,727	177,988	0	(177,988)	0	
	Infrastructure - Parks and Ovals Total	272,727	272,727	177,988	0	(177,988)	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	34,313	(687)	0	Purchased/Complete
	2.4 Rural Fire Appliance (Howatharra)	350,000	0	0	0	0	0	Grant Unsuccessful Western Power headworks still to be clarified. Council approval \$10k from Building Reserve for this cost.
	2 Bay Shed (Howatharra)	200,000	323,275	0	50,455	50,455	0	
	Law, Order And Public Safety Total	585,000	358,275	35,000	84,768	49,768	0	
	Economic Services							
	Spray Unit	15,000	15,000	15,000	14,925	(75)	0	Purchased/Complete
	Economic Services Total	15,000	15,000	15,000	14,925	(75)	0	
	Recreation And Culture							
	Slasher and Minor Equipment - Western Regions Maintenance in-hou	0	8,000	0	0	0	0	In the process of acquiring new slasher, whipper snipper and small plant.
	Recreation And Culture Total	0	8,000	0	0	0	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	65,000	0	(65,000)	0	Obtaining Quotes through WALGA process
	Utility (Works Supervisor)	49,522	49,522	49,522	0	(49,522)	0	Obtaining Quotes through WALGA process
	ROM / Plant Purchase	0	12,000	0	0	0	0	Additional funds for above items
	Transport Total	143,985	155,985	143,985	0	(143,985)	0	
	Plant , Equip. & Vehicles Total	743,985	537,260	193,985	99,693	(94,292)	0	
	Capital Expenditure Total	5,202,439	4,867,128	1,842,497	1,638,972	(203,525)	0	

Appendix A - Summary

	28-Feb-15	28-Feb-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	127,318	157,925	237,920	200,526	(30,607)	-19%
Governance	197,972	290,156	453,003	370,878	(92,184)	-32%
Law, Order and Public Safety	131,853	123,899	179,099	223,743	7,954	6%
Education	907	5,216	7,839	697	(4,309)	-83%
Health	12,993	14,208	21,333	23,860	(1,215)	-9%
Housing	17,804	21,832	32,786	54,920	(4,028)	-18%
Community Amenities	624,533	600,077	1,201,612	1,061,798	24,457	4%
Recreation and Culture	285,446	333,405	520,697	377,267	(47,959)	-14%
Transport	940,215	975,392	1,463,241	1,645,931	(35,177)	-4%
Economic Services	111,125	123,264	184,995	182,354	(12,139)	-10%
Other Property and Services	72,073	131,932	222,498	55,259	(59,859)	-45%
Total Expenditure (E)	2,522,239	2,777,305	4,525,021	4,197,235		

	28-Feb-15	28-Feb-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(2,895,955)	(2,894,377)	(3,126,614)	(2,600,415)	(1,578)	0%
Governance	(20,771)	(4,984)	(7,500)	(36,902)	(15,787)	317%
Law, Order and Public Safety	(24,409)	(21,472)	(355,500)	(526,791)	(2,937)	14%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(6,086)	(3,616)	(5,450)	(7,177)	(2,470)	68%
Housing	(17,187)	(6,240)	(9,360)	(409,835)	(10,947)	175%
Community Amenities	(357,502)	(253,709)	(409,924)	(766,252)	(103,793)	41%
Recreation and Culture	(286,993)	(48,304)	(1,130,207)	(122,800)	(238,689)	494%
Transport	(1,270,386)	(1,148,682)	(1,667,043)	(1,137,822)	(121,705)	11%
Economic Services	(24,163)	(13,568)	(20,400)	(30,940)	(10,595)	78%
Other Property and Services	(78,249)	(64,102)	(88,356)	(96,228)	(14,147)	22%
Total Revenue (R)	(4,988,994)	(4,466,374)	(6,827,673)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(2,466,755)	(1,689,068)	(2,302,652)	(1,545,074)		

Appendix A - Summary

	28-Feb-15	28-Feb-15	2014/2015	2013/2014		
	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Adjustment for Non-Cash Items						
Depreciation	780,845	732,616	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)	776,061	722,067	1,088,436	796,759		

	28-Feb-15	28-Feb-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	94,111	97,029	102,365	23,950		
Law, Order and Public Safety	84,926	27,944	340,413	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	8,917	61,000	16,000	(566,195)		
Community Amenities	(50,932)	(193,234)	(190,968)	178,041		
Recreation and Culture	134,488	265,512	1,113,777	78,145		
Transport	1,653,680	1,462,182	2,979,153	2,261,747		
Economic Services	15,128	15,232	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	1,940,318	1,735,665	4,376,091	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(1,302,498)	(675,470)	985,003	100,016		
Opening Current Position	985,003	985,003	985,003	1,085,019		
YTD Current Position	2,287,501	1,660,473	0	985,003		
Balance should be zero	0	0	0	(0)		

Appendix A - General Purpose Income

COA	Rate Revenue	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	7,184	4,669	8,000	2,561	2,515		
0032	Rates Stationary/postage	870	1,664	2,500	1,726	(794)		
0062	Sundry Expenses	7	1,328	2,000	180	(1,321)		
0082	Rates - Other Costs.	120	1,136	1,710	280	(1,016)		
0132	Valuation Expenses	3,076	6,000	9,000	21,961	(2,924)		
0352	Rates - Administration Allocation	116,049	141,800	212,710	173,809	(25,752)	*	Admin allocations are under budget
	Total Operating Expenditure	127,307	156,597	235,920	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,533)	(2,199,837)	(2,199,837)	(2,100,742)	37,304	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(7,105)	(4,669)	(8,000)	0	(2,436)		
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	(18,672)	(16,302)	(16,432)	(9,585)	(2,370)		
0113	Interest - Overdue Rates	(9,589)	(6,000)	(9,000)	(10,309)	(3,589)		
0123	Interest - Instalment Payments	(6,654)	(3,328)	(5,000)	(5,328)	(3,326)		
0133	Interest - Deferred Rates	(232)	(64)	(100)	0	(168)		
0143	Administration Charges	(4,104)	(2,000)	(3,000)	(3,472)	(2,104)		
0173	Legal Fees - Recovered	0	0	0	(1,500)	0		
0183	Account Enquiry Charges	(3,585)	(2,000)	(3,000)	(6,210)	(1,585)		
	Total Operating Revenue	(2,224,290)	(2,245,481)	(2,255,651)	(2,144,723)			
	Total Rate Revenue	(2,096,983)	(2,088,884)	(2,019,731)	(1,944,206)			

Appendix A - General Purpose Income

COA	General Purpose Income	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	INTEREST & O/DRAFT FEES	11	1,328	2,000	9	(1,317)		
	Operating Revenue							
0201	Legal Reserve Income	(415)	(432)	(650)	(681)	17		
0203	Leave Reserve Income	(784)	(664)	(1,000)	(1,109)	(120)		
0204	Land Development Reserve Income	(1,757)	(1,800)	(2,700)	(2,938)	43		
0205	Building Reserve Income	(8,917)	(10,664)	(16,000)	(15,969)	1,747		
0206	Roadworks Reserve Income	(1,646)	(1,800)	(2,700)	(2,700)	154		
0213	PLANT RESERVE INCOME	0	(664)	(1,000)	0	664		
0215	Unspent Grants Reserve Income	(8,102)	0	0	0	(8,102)		
0223	Water Strategy Reserve Income	(202)	(232)	(350)	(332)	30		
0233	Grants Commission - Road Funding	(373,211)	(370,629)	(494,172)	(229,848)	(2,582)		
0243	Office & Equipment Reserve Income	(145)	(200)	(300)	(379)	55		
0253	Grants Commission - Equalisation	(245,150)	(243,819)	(325,091)	(155,700)	(1,331)		
0273	Light Vehicle Reserve Income	(2,217)	0	0	(2,557)	(2,217)		
0453	Interest Received - Municipal Account	(28,037)	(16,664)	(25,000)	(41,354)	(11,373)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,081)	(1,328)	(2,000)	(2,127)	247		
	Total Operating Revenue	(671,665)	(648,896)	(870,963)	(455,692)			
	Total General Purpose Income	(671,654)	(647,568)	(868,963)	(455,683)			
	Total General Purpose Funding	(2,768,637)	(2,736,452)	(2,888,694)	(2,399,889)			

Appendix A - Governance

COA	Governance	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(328)	(500)	(1,751)	(311)		
	Operating Expenditure							
0112	Election & Poll Expenses.	673	3,992	6,000	9,660	(3,319)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,415	10,000	15,000	20,802	1,415		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	2,151	6,664	10,000	3,195	(4,513)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Renumeration Expenses	(4,156)	10,000	20,000	20,236	(14,156)	*	Timing
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	75	1,504	2,285	96	(1,429)		
0332	Furniture & Equipment	0	1,664	2,500	0	(1,664)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	124,418	152,016	228,035	186,345	(27,598)	*	Admin costs are under budget
0462	Meeting & Refreshments Expense	12,021	17,864	26,800	13,143	(5,843)		
1822	Accounting & Audit Expenses	16,230	22,900	45,800	29,140	(6,670)		
3112	Rangers Expenses Allocation	1,469	1,536	2,310	2,335	(67)		
7202	Members Depreciation	1,932	16	25	24	1,916		
	Total Operating Expenditure	197,679	279,953	443,203	371,505			
	Total Governance	197,040	279,625	442,703	369,754			

Appendix A - Governance

COA	Adminstration	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	8,816	13,226	245	(8,816)		
0222	Fringe Benefits Tax	11,850	0	24,000	19,238	11,850	*	Timing
0282	Administration SGC 9.50%	31,083	32,056	48,091	45,247	(973)		
0292	Admin Salaries Expense	328,908	383,288	574,947	488,563	(54,380)	*	Timing
0294	Admin Staff Housing Allowance	10,315	10,000	15,000	17,095	315		
0312	Admin - Max 3% Council Additional Contr	4,647	7,816	11,736	7,392	(3,169)		
0362	ACC ANNUAL LEAVE - ADMIN.	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	13,288	19,933	12,688	6,645		
0402	Insurance Expense	3,557	2,368	3,557	3,004	1,189		
0422	Office Gardens Expenses	11,486	30,616	45,971	19,122	(19,130)	*	Allocation of overheads is below budget
0432	Admin Building Operations	18,243	19,808	29,759	25,657	(1,565)		
0472	Office Expenses - General	8,468	9,480	14,240	13,978	(1,012)		
0473	Admin Building Repairs & Maintenance	6,854	8,336	12,500	2,107	(1,482)		
0482	Office Telephone & Internet Expenses	12,279	14,000	21,000	17,230	(1,721)		
0492	Advertising Expenses	2,343	6,664	10,000	8,686	(4,321)		
0502	Computer Hardware Service & Repair	14,237	20,168	30,270	19,313	(5,931)		
0512	Furniture & Equipment - (Expensed)	2,806	5,992	9,000	2,792	(3,186)		
0522	Freight & Postage Expense	1,185	3,000	4,500	2,274	(1,815)		
0542	Printing & Stationary Expense	16,262	20,328	30,500	30,047	(4,066)		
0552	Motor Vehicle Expenses	11,985	8,200	12,300	30,660	3,785		
0592	Admin Allocated to Programs	(664,273)	(811,720)	(1,217,585)	(994,899)	147,447	*	Adminstration costs are below budget
0622	Uniform Expense	550	2,328	3,500	2,182	(1,778)		
0632	Staff Training, Conference and Recruitment	7,426	22,472	33,750	21,378	(15,046)	*	Timing
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	25,726	78,064	117,100	55,917	(52,338)	*	Timing
0702	Bank Fees & Charges	3,897	4,000	6,000	4,650	(103)		
0712	Occupational Health & Safety	3,214	4,664	7,000	6,240	(1,450)		
0722	Accounting Software Operating Expenditure	34,287	39,865	39,865	32,062	(5,578)		
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	56,010	46,664	70,000	69,491	9,346		
	Total Operating Expenditure	292	10,203	9,800	(628)			

Appendix A - Governance

COA	Adminstation	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(549)	(328)	(500)	(672)	(221)		
0553	Grant Income - Admin	0	0	0	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(19,583)	(4,328)	(6,500)	(9,382)	(15,255)	*	Income exceeds budget, insurance rebates
	Total Operating Revenue	(20,132)	(4,656)	(7,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	10,000	15,000	0	(4,100)		
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	50,784	51,000	51,000	1,109	(216)		
4770	Office & Equipment Reserve - Transfer To	35,210	35,365	35,365	(9,114)	(155)		
4780	Transfer to Light Vehicle Reserve	2,217	664	1,000	18,569	1,553		
	Total Capital Expenditure / Reserve Transfers	94,111	97,029	102,365	23,950			
	Total Administration	74,272	102,576	105,165	(11,828)			
	Total Governance/Administration	271,312	382,201	547,868	357,926			

Appendix A - Law, Order Public Safety

COA	Fire Prevention	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Administration Expenses	16,208	19,800	29,710	24,276	(3,592)		
0672	Fire Break Inspection Fees	1,409	1,664	2,500	1,341	(255)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	6,502	6,816	10,226	10,336	(314)		
0832	ESL - Shire Properties.	768	560	840	840	208		
0882	Fire Prevention Enforcement Expenditure	0	664	1,000	5,167	(664)		
1722	Brigades Operating Expenses	35,651	30,291	38,627	54,544	5,360		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	47,396	26,000	39,000	39,531	21,396	*	Depn higher than previous due to new plant
	Total Operating Expenditure	107,935	85,795	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties Income	(1,544)	(832)	(1,250)	(1,000)	(712)		
0713	ESL Administration Fees	(4,000)	(2,664)	(4,000)	(4,000)	(1,336)		
0733	FESA Grant Income	(16,000)	(16,000)	(24,000)	(36,994)	0		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	0	0	(323,275)	(440,864)	0		
	Total Operating Revenue	(21,544)	(19,496)	(352,525)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	50,455	0	323,275	467,707			
	Total Fire Prevention	136,845	66,299	92,653	137,936			

Appendix A - Law, Order Public Safety

COA	Animal Control	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Expenses	7,440	9,088	13,636	11,143	(1,648)		
0842	Animal Control Expenses	3,216	1,848	2,775	978	1,368		
0852	Rangers Allocation	4,201	3,560	5,340	5,397	641		
	Total Operating Expenditure	14,857	14,496	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	(89)	(128)	(200)	(165)	39		
0853	Dog/Cat Registrations Income	(2,776)	(1,848)	(2,775)	(3,646)	(928)		
	Total Operating Revenue	(2,865)	(1,976)	(2,975)	(3,811)			
	Total Animal Control	11,992	12,520	18,776	13,707			

COA	Other Law, Order and Public Safety	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	(1,282)	7,048	10,582	10,240	(8,330)		
0902	Rangers Allocation	10,143	9,840	14,771	14,929	303		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Miscell. Expenses - Oth Law Order.	200	664	1,000	370	(464)		
	Total Operating Expenditure	9,062	17,552	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	9,062	17,552	26,353	12,987			

Appendix A - Law, Order Public Safety

COA	Rangers Expenses	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,242	0	0	1,757	1,242		
0892	Rangers Wages Expense	38,085	47,152	70,722	57,915	(9,067)		
0912	Rangers Workers Compensation Expense	1,810	1,208	1,812	0	602		
0922	Rangers Superannuation SGC 9.50%	4,114	3,672	5,514	5,418	442		
0932	Conference & Training	0	1,000	1,500	0	(1,000)		
0952	Rangers Expenses Allocated	(47,587)	(49,888)	(74,837)	(75,640)	2,301		
0982	Rangers Expense	2,335	2,248	3,380	1,115	87		
1012	Tools & Equipment - Low Value	0	664	1,000	0	(664)		
0152	PROVISION FOR LSL	0	0	0	3,190	0		
3872	ACC ANN LEAVE - RANGERS	0	0	0	6,245	0		
1232	Fire Patrol Wages Expenses	0	0	0	29	0		
	Total Operating Expenditure	0	6,056	9,092	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	34,313	35,000	35,000	0	(687)		
0875	Transfer from Leave Reserve	0	0	(7,280)	0	0		
0970	Tf to Unspent Grants/loans Res.	158	0	0	10,582	158		
0971	Tf From Unspent Grants/loans Res.	0	(7,056)	(10,582)	0	7,056		
	Total Capital Expenditure / Reserve Transfers	34,472	27,944	17,138	10,582			
	Total Rangers Expenses	34,472	34,000	26,230	10,611			
	Total Law, Order and Fire Safety	192,371	130,371	164,012	175,242			

Appendix A - Education

COA	Education	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	907	5,216	7,839	697	(4,309)		
0993	Operating Revenue Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	Total Education	(6,385)	(2,104)	519	(6,452)			

Appendix A - Health

COA	Health Inspection and Administration	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	963	1,008	1,515	1,531	(45)		
1292	Health Expenses General	3,328	2,568	3,866	4,536	760		
1402	Health Expenses - Admin Allocation	8,702	10,632	15,952	13,033	(1,930)		
	Total Operating Expenditure	12,993	14,208	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,155)	(728)	(1,100)	(1,122)	(427)		
1393	Licences Income Received - Caravan Park	(354)	(232)	(350)	(354)	(122)		
1573	Health Septic Fees	(2,232)	(1,328)	(2,000)	(2,763)	(904)		
1583	Health Administration Fees	(2,345)	(1,328)	(2,000)	(2,938)	(1,017)		
	Total Operating Revenue	(6,086)	(3,616)	(5,450)	(7,177)			
	Total Health Inspection and Administration	6,907	10,592	15,883	11,923			

COA	Other Health	28-Feb-15 YTD Actual	28-Feb-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	6,907	10,592	15,883	16,683			

Appendix A - Housing

COA	Housing	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/201 Full Budget	2013/201 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	6,842	8,360	12,543	10,247	(1,518)		
2422	Rangers Allocation Expenses	3,227	3,376	5,075	5,129	(149)		
2522	Staff Housing Repairs & Maintenance	3,363	1,464	2,200	33,298	1,899		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	2,655	2,000	3,000	2,992	655		
2512	Repairs & Maintenance - Non Employee Housing	1,718	5,432	8,168	0	(3,714)		
2542	Housing Other Depreciation	0	1,200	1,800	1,491	(1,200)		
	Total Operating Expenditure	17,804	21,832	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)		
2553	Rental Income - Non Employee Housing	(11,880)	(6,240)	(9,360)	(10,275)	(5,640)		
4713	Reimbursements Received	(523)	0	0	(687)	(523)		
	Total Operating Revenue	(17,187)	(6,240)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Building Reserve - Transfer To	83,177	61,000	81,000	(48,705)	22,177	*	Timing
0805	Proceeds from Disposal of Asset - Housing	(74,260)	0	(65,000)	(517,490)	(74,260)	*	Timing and extra proceeds are transferred to reserve fund
	Total Capital / Reserves	8,917	61,000	16,000	(566,195)			
	Total Housing	9,534	76,592	39,426	(921,109)			

Appendix A - Community Amenities

COA	Natural Resource Management	28-Feb-15 YTD Actual	28-Feb-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	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	71,656	106,664	160,000	115,985	(35,008)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	2,668	2,664	4,000	4,008	4		
1792	Refuse Site Repairs & Maintenance	5,186	18,552	27,832	11,508	(13,366)	*	Timing
2502	Domestic Rubbish - Admin Expenses	17,072	20,856	31,292	25,569	(3,784)		
	Total Operating Expenditure	96,582	148,736	223,124	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(88,958)	(95,761)	(96,525)	(75,900)	6,803		
1904	Additional Domestic Rubbish Collection	(14,625)	0	0	(10,125)	(14,625)	*	Income exceeds budget
	Total Operating Revenue	(103,583)	(95,761)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	(7,001)	52,975	126,599	71,045			

Appendix A - Community Amenities

COA	Sanitation - Other	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	217	224	341	345	(7)		
1882	Parks & Gardens Rubbish Collection Expenses	6,840	13,816	20,737	11,653	(6,976)		
1892	Waste Management Facility Improvement Plan	8,950	30,493	30,493	13,975	(21,543)	*	Timing
1912	Refuse Collection Expenses	5,324	3,664	5,500	2,595	1,660		
	Total Operating Expenditure	21,331	48,197	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	(12,264)	(18,400)	(22,490)	12,264	*	Timing
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grants Reserve	181	0	0	12,092	181		
	Total Sanitation - Other	21,511	35,933	38,670	18,170			

Appendix A - Community Amenities

COA	Protection of Environment	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	180,800	0	165,300	15,223	180,800	*	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	1,200	1,500	3,000	0	(300)		
2022	Landcare Expenditure	2,395	18,000	27,000	15,769	(15,605)	*	Timing
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref 2923
2042	Declared Species Group Expenses	6,514	30,664	45,993	25,693	(24,150)	*	Timing
2062	Coastal Planning Projects Expenses	0	26,664	40,000	0	(26,664)	*	Timing
2072	Rangers Allocation	554	576	871	880	(22)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	225,150	107,600	312,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(113,100)	(77,536)	(116,300)	0	(35,564)	*	Timing
2213	Declared Species Grant Income	(23,837)	(15,328)	(22,996)	(21,845)	(8,509)		
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	(148,827)	(94,364)	(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	1,194	0	0	79,949	1,194		
2080	Transfer to Landcare Reserve	1,081	1,328	2,000	2,127	(247)		
2071	Unspent Grants Reserve - Transfer From	0	(92,041)	(92,041)	0	92,041	*	Timing
	Total Capital Expenditure / Reserve Transfers	(45,469)	(138,457)	(137,785)	82,076			
	Total Protection of Environment	30,853	(125,221)	32,279	127,098			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	7,438	7,464	11,200	9,305	(26)		
0162	PROVISION FOR LSL	0	0	0	10,343	0		
2162	ACC ANNUAL LEAVE - T/PLAN	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	2,416	3,624	3,296	1,209		
2112	Salary Expense	120,192	121,312	181,970	180,877	(1,120)		
2122	Superannuation - Council Maximum of 3%	2,240	2,048	3,084	3,127	192		
2132	Superannuation - SGC 9.50%	11,950	10,704	16,063	16,347	1,246		
2142	Interest Expense - Loan 94 - Buller River	686	1,496	2,248	2,204	(811)		
2182	Other Employee Expenses	297	7,864	11,800	6,838	(7,567)		
2192	Heritage Expenses	0	2,664	4,000	0	(2,664)		
2202	Town Planners Expenses	748	1,328	2,000	1,754	(580)		
2222	Motor Vehicle Expenses	3,268	5,328	8,000	8,731	(2,060)		
2232	Legal Expenses - Town Planners	24	6,664	10,000	15,009	(6,640)		
2242	Engineering Expenses	2,075	10,000	15,000	9,920	(7,925)		
2252	Advertising Expenses	132	3,328	5,000	9,164	(3,196)		
3012	Admin Allocation Expenses	44,174	53,976	80,971	66,161	(9,802)		
7052	Surveying & Land Expenses	1,920	0	40,000	31,206	1,920		
7062	Reimbursements	21,084	0	0	272,727	21,084	*	Eliza Shaw fencing project MRWA
7072	Planning Projects - Expenses	25,068	53,328	80,000	138,875	(28,260)	*	Timing
	Total Operating Expenditure	244,922	289,920	474,960	784,426			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(316,727)	0		
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	Eliza Shaw fencing project MRWA
2233	Town Planning Fees Income - GST Free	(26,389)	(21,328)	(32,000)	(38,273)	(5,061)		
2243	Outsourced Planning Fees - Other LGs	(15,892)	(26,664)	(40,000)	(47,398)	10,772	*	Income below budget
2263	Town Planning Fees Income - GST inc	(2,121)	(1,000)	(1,500)	(1,191)	(1,121)		
3603	Heritage Income	0	(1,328)	(2,000)	(647)	1,328		
	Total Operating Revenue	(70,543)	(50,320)	(75,500)	(522,420)			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	1,083	(72,475)	(72,475)	72,474	73,558	*	Timing
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	1,757	1,800	2,700	2,938	(43)		
4820	Legal Reserve - Transfer To	415	432	650	681	(17)		
		14,283	(59,683)	(48,005)	97,214			
	Total Town Planning and Regional Development	188,662	179,917	351,455	359,220			

COA	Other Community Amenities	28-Feb-15 YTD Actual	28-Feb-15 YTD	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,976	4,296	6,470	2,836	(1,320)		
3132	Community Development Expenses	31,730	0	95,628	1	31,730	*	Timing
3212	Other Community Amenities Depreciation	1,383	1,328	2,000	2,006	55		
3222	Community Growth Fund	460	0	30,000	0	460		
	Total Operating Expenditure	36,548	5,624	134,098	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(1,821)	(1,000)	(1,500)	(2,405)	(821)		
3633	Grant - Community Development	(32,728)	0	(75,702)	0	(32,728)	*	Timing
	Total Operating Revenue	(34,549)	(1,000)	(77,202)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	19,832	29,748	2,672	(19,832)	*	Timing
7155	Building Reserve Transfer from	(19,926)	(14,926)	(34,926)	0	(5,000)		
	Total Capital Expenditure/Reserve Transfers	(19,926)	4,906	(5,178)	2,672			
	Total Other Community Amenities	(17,927)	9,530	51,718	5,110			
	Total Community Amenities	216,099	153,134	600,721	473,588			

Appendix A - Recreation Culture

COA	Public Halls and Civic Centres	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	18,376	264	400	356	18,112	*	Depn higher due to reval buildings
2722	Public Halls & Showgrounds Expense	12,515	17,022	22,334	25,621	(4,507)		
2732	Nabawa Community Centre Expenses	26,474	45,528	68,342	43,644	(19,054)	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,723	2,096	3,154	3,574	(373)		
3202	Public Halls Admin Allocation	13,219	16,152	24,230	19,799	(2,933)		
	Total Operating Expenditure	72,306	81,062	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(64)	(100)	0	64		
2453	Showground/Halls Income Received	(6,118)	(704)	(1,060)	(1,578)	(5,414)		
3423	Grant Income - Yuna Community Centre	(226,323)	0	(700,000)	0	(226,323)	*	Timing was not known at budget.
	Total Operating Revenue	(232,442)	(768)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	CAPITAL EXP. - LAND & BLGDS	114,035	0	810,000	39,612	114,035	*	Timing was not known at budget.
4925	Principal Repayment - Loan 89	3,473	4,696	7,050	8,243	(1,223)		
7385	Building Reserve - Transfer from	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	117,508	4,696	717,050	47,855			
	Total Public Halls and Civic Centres	(42,628)	84,990	134,350	139,271			

Appendix A - Recreation Culture

COA	Swimming Areas and Beaches	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	\$10K	Comments
	Operating Expenditure							
3302	Swimming Pool Admin Allocations	13,285	16,232	24,352	19,898	(2,947)		
3412	Coronation Beach Expenses	19,383	27,472	41,234	30,916	(8,089)		
7082	Beaches Depreciation	4,712	5,664	8,500	8,451	(952)		
	Total Operating Expenditure	37,380	49,368	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(47,418)	(41,328)	(62,000)	(69,219)	(6,090)		
3444	Fig Tree Camping Fees	(3,459)	(3,664)	(5,500)	(6,796)	205		
	Total Operating Revenue	(50,877)	(44,992)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(13,497)	9,376	11,586	(16,750)			

Appendix A - Recreation Culture

COA	Other Recreation and Sport	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	3,556	4,504	6,757	4,742	(948)		
1472	Yuna Oval Expenses	99	2,008	3,022	584	(1,909)		
1482	Sporting Clubs Expenses	39,218	48,096	72,211	61,441	(8,878)		
2642	Parks, Gardens Expense	26,482	38,200	57,436	24,360	(11,718)	*	Timing
2702	Indoor Complex Expense	9,702	11,152	16,732	6,303	(1,450)		
2712	Tennis Clubs Expenses	3,833	5,263	6,293	3,981	(1,430)		
2752	Nabawa - Sport Complex Expense	3,005	8,656	13,007	6,722	(5,651)		
3442	Rec & Sport Admin Allocations	26,438	32,304	48,462	39,597	(5,866)		
7022	Parks & Gardens Depreciation	10,025	10,664	16,000	15,773	(639)		
7092	Other Rec & Sports Depreciation	25,889	3,664	5,500	5,469	22,225	*	
	Total Operating Expenditure	148,248	164,511	245,420	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(2,544)	(3,820)	(4,095)	(1,131)		
2803	Grants & Other Income Received	0	0	(272,727)	0	0		
	Total Operating Revenue	(3,675)	(2,544)	(276,547)	(4,095)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	8,000	0			
2834	Land & Buildings - Capital Expense	16,980	202,488	303,727	0			
2834	Land & Buildings - Capital Expense	16,980	202,488	311,727	0			
	Total Other Recreation and Sport	161,553	364,455	280,600	164,877			

Appendix A - Recreation Culture

COA	Libraries	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
2902	Library Expense	574	1,328	2,000	1,080	(754)		
2912	Honorarium Yuna Librarian	500	664	1,000	1,000	(164)		
3582	Libraries Admin Allocations	18,600	22,728	34,094	27,857	(4,128)		
6922	Libraries Depreciation	37	40	60	56	(3)		
	Total Libraries	19,711	24,760	37,154	29,993			

COA	Other Culture	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
3602	Historical Roads Board Building Expense	2,998	5,544	8,325	4,483	(2,546)		
3626	Museum & Clarrie Milne Collection Expense	2,694	5,496	8,251	2,530	(2,802)		
3652	Other Culture Depreciation	2,109	2,664	4,000	3,806	(555)		
3662	Community Heritage Programs	0	0	25,000	15,224	0		
	Total Operating Expenditure	7,802	13,704	45,576	26,044			
	Operating Revenue							
3445	Grant Funding Received	0	0	(85,000)	(40,089)	0		
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
	Total Operating Revenue	0	0	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	CAPITAL EXP. - LAND & BLGDS	0	53,328	80,000	30,290	(53,328)	*	Timing
	Total Other Culture	7,802	67,032	40,576	15,222			
Total Recreation and Culture		132,941	550,613	504,267	332,613			

Appendix A - Transport

COA	Road Constuction	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	37,598	45,936	68,914	56,311	(8,338)		
	Operating Revenue							
3154	Main Roads - Commodity Route Funding	0	(33,328)	(50,000)	(14,524)	33,328	*	Timing
3173	MW Regional Road Funding	(547,810)	(427,544)	(641,319)	(439,285)	(120,266)	*	Timing
3183	R4R Grant Income	(605,191)	(400,000)	(600,000)	(367,365)	(205,191)	*	Timing
3193	R2R (Construction) Income	0	(160,000)	(240,000)	(174,179)	160,000	*	Timing
	Total Operating Revenue	(1,153,001)	(1,020,872)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	395,597	0	1,061,641	987,369	395,597	*	Timing
3126	Regional Road Group (RRG) Expenditure	912,295	573,320	860,000	637,390	338,975	*	Dartmoor project not budgeted but cost was all internal costs, no materials
3170	Tf To Unspent Grants/loans Res.	5,487	0	0	366,757	5,487		
3184	Council Funded Roadworks Expenditure	70,774	753,744	1,130,617	13,636	(682,970)	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Transfer to Roadworks Reserve	1,646	1,800	2,700	2,700	(154)		
	Total Capital Expenditure / Reserve Transfers	1,385,799	1,328,864	3,054,958	2,091,256			
	Total Road Construction	270,396	353,928	1,592,553	1,152,215			

Appendix A - Transport

COA	Road Maintenance	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments	
	Operating Expenditure								
3372	Road Maintenance Expense	271,280	289,912	434,875	644,285	(18,632)	*	Timing	
3502	Depot Maintenance	15,271	15,296	23,003	23,551	(25)			
3512	Street Lighting Expense	4,063	6,200	9,300	9,738	(2,137)			
3522	Depreciation	1,958	2,328	3,500	3,077	(370)			
3532	STREET TREES	2,485	4,664	7,000	7,000	(2,179)			
3542	Roman Roads - User Group.	5,463	3,264	4,901	4,902	2,199			
3562	Road Sign Expense	4,716	3,328	5,000	0	1,388			
3592	Depot Tools (Not Capitalised)	45	1,664	2,500	0	(1,619)			
3802	Road Maintenance Admin Allocation	40,986	50,080	75,125	61,385	(9,094)			
6912	Roads Depreciation	498,739	486,664	730,000	728,955	12,075	*		Small percentage variation
	Total Operating Expenditure	845,005	863,400	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	6,664	10,000	0	(6,664)			
3171	T/f Fr Unspent Grants/loans Res.	0	0	(367,365)	0	0			
	Total Capital Expenditure / Reserve Transfers	0	6,664	(357,365)	0				
	Total Road Maintenance	733,019	758,079	825,854	1,353,085				

Appendix A - Transport

COA	Road Plant Purchases	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	3,238	2,152	3,238	5,681	1,086		
3576	Interest Expense - Loan 95	1,529	1,976	2,958	2,942	(447)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	2,528	3,789	17,423	(2,528)		
3912	Interest Expense - Loan 96	5,433	3,616	5,433	1,639	1,817		
	Total Operating Expenditure	10,201	10,272	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(9,560)	(14,338)	(2,273)	9,560		
	Total Operating Revenue	0	(9,560)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	0	155,986	205,968	0		
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	15,685	15,685	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	0	(7,000)	0	0		
3575	Proceeds from Sale of Plant & Equip	0	(20,000)	(20,000)	(40,000)	20,000	*	Timing
	Total Capital Expenditure / Reserve Transfers	119,182	99,182	252,424	171,690			
	Total Road Maintenance	15,685	15,685	19,941	19,941			
	Total Road Plant Purchases	129,382	99,894	253,504	199,094			

Appendix A - Transport

COA	Traffic Control	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	42,713	52,192	78,292	63,972	(9,479)		
6502	Vehicle Examination Expense	4,699	3,264	4,912	5,208	1,435		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	328	500	9,071	(328)		
	Total Operating Expenditure	47,411	55,784	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(3,645)	(4,000)	(6,000)	(6,064)	355		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(1,725)	(2,264)	(3,400)	(4,324)	539		
	Total Operating Revenue	(5,400)	(6,264)	(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	3,336	5,000	0			
	Total Capital Expenditure / Reserve Transfers	148,699	27,472	29,136	(1,200)			
	Total Traffic Control	190,710	76,992	103,440	65,463			
	Total Transport	1,323,508	1,288,892	2,775,352	2,769,856			

Appendix A - Economic Services

COA	Rural Services	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	2,989	3,648	5,479	4,477	(659)		
6722	Noxious Weeds & Pest Expense	978	3,328	5,000	3,213	(2,350)		
	Total Operating Expenditure	3,968	6,976	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	CAPITAL EXP. - PLANT & EQ.	14,925	15,000	15,000	0			
	Total Rural Services	18,893	21,976	25,479	7,690			

COA	Tourism and Area Promotion	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	664	1,000	0	(664)		
3982	Tourism Expense	1,541	2,944	4,424	2,450	(1,403)		
4282	Promotional Expense	0	800	1,200	560	(800)		
	Total Tourism and Area Promotion	1,541	4,408	6,624	3,010			

Appendix A - Economic Services

COA	Building Control	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	62,616	60,224	90,374	110,869	2,392		
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	29,826	36,440	54,668	44,671	(6,614)		
	Total Operating Expenditure	92,542	96,664	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(19,429)	(10,000)	(15,000)	(24,654)	(9,429)		This will exceed budget
4163	Builder's Registration Board Fee	0	(200)	(300)	0	200		
4173	CTF Commissions Received	(218)	(96)	(150)	(329)	(122)		
4213	Building Commissions Received	(200)	(264)	(400)	(409)	64		
	Total Operating Revenue	(19,846)	(10,560)	(15,850)	(25,392)			
	Total Building Control	72,695	86,104	129,192	130,148			

Appendix A - Economic Services

COA	Other Economic Services	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	328	500	5,003	(461)		
4242	Rehab. Gravel Pits Expense	2,718	6,664	10,000	0	(3,946)		
4252	Purchase of Stamps.	37	232	350	82	(195)		
4272	Other Expenditure	10,452	7,992	12,000	11,029	2,460		
	Total Operating Expenditure	13,074	15,216	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(2,553)	(2,328)	(3,500)	(4,303)	(225)		
4243	Annual Post Office Box Fee	(1,233)	(160)	(250)	(36)	(1,073)		
4253	Postage Stamp Income	(71)	(96)	(150)	(128)	25		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(10)	(128)	(200)	(462)	118		
4913	Shire Reserve Income	(450)	(296)	(450)	(450)	(154)		
	Total Operating Revenue	(4,317)	(3,008)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Water Strategy Reserve - Transfer To	202	232	350	332			
	Total Other Economic Services	8,960	12,440	18,650	10,897			
	Total Economic Services	102,089	124,928	179,945	151,746			

Appendix A - Other Property and Services

COA	Plant Depreciation	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	106,098	133,328	200,000	160,135	(27,230)	*	Nets Off
6890	Depn Posted to Jobs	(98,876)	(133,328)	(200,000)	(160,135)	34,452	*	Nets Off
	Total Plant Depreciation	7,222	0	0	0			

COA	Private Works	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	6,377	33,312	49,969	30,128	(26,935)	*	Less Private Works currently undertaken
	Operating Income							
7333	Private Works Income	(6,569)	(38,336)	(57,500)	(32,460)	31,767	*	Less Private Works currently undertaken
	Total Private Works	(193)	(5,024)	(7,531)	(2,332)			

Appendix A - Other Property and Services

COA	Public Works Overheads	28-Feb-15 YTD Actual	28-Feb-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	4,712	3,056	4,585	6,541	1,656		
4322	Superannuation Guarantee - Works Supervisor	5,641	4,960	7,450	5,280	681		
4332	Superannuation Guarantee - Works Staff	43,385	37,312	55,973	55,335	6,073		
4342	Salary Works Supervisor	62,629	56,448	84,680	90,728	6,181		
4352	Superannuation Max 3% - Works Supervisor	1,784	1,400	2,100	1,713	384		
4372	Public Works Sundry Expense	18,850	25,328	38,000	60,789	(6,478)		
4382	Works Supervisor - Conference Attendance	863	2,000	3,000	0	(1,137)		
4392	External Engineering Services	8,132	16,664	25,000	19,324	(8,532)		
4402	Sick Leave	10,221	16,104	24,161	7,753	(5,883)		
4412	Annual Leave	43,970	37,848	56,779	57,490	6,122		
4432	Public Holiday Pay	13,663	16,104	24,161	22,558	(2,441)		
4422	LSL TAKEN - PWO	6,127	0	0	0	6,127		
4442	Occupational Health & Safety Expense	1,529	6,664	10,000	6,224	(5,135)		
4452	Protective Uniform/ Minor Workwear	1,154	6,864	10,300	5,467	(5,710)		
4582	ACC LEAVE (GANG)	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	19,296	23,912	35,875	20,041	(4,616)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	55,201	67,448	101,181	82,676	(12,247)	*	Admin allocations are below budget
6782	Workers Compensation Insurance	18,123	12,080	18,121	12,719	6,043		
7422	Less PWO Allocated to W & S	(303,359)	(334,240)	(501,367)	(497,025)	30,881	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	11,922	(48)	0	0			
	Operating Revenue							
0333	Contr. & Reim. (PWO).	(15,606)	(15,606)	(15,606)	(810)	(0)		Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	(3,685)	(15,654)	(15,606)	(13,269)			

Appendix A - Other Property and Services

COA	Plant Operation Costs	28-Feb-15 YTD Actual	28-Feb-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	35,986	118,880	178,320	67,868	(82,894)	*	Timing
4482	Tyre Purchase Expense	21,281	33,328	50,000	45,675	(12,047)	*	Below budget
4492	Parts & Outside Repairs Expense	165,127	162,544	243,837	231,264	2,583		
4502	Plant Licences Expense	868	3,664	5,500	5,467	(2,796)		
4512	Less POC Allocated to W & S	(457,306)	(519,256)	(778,895)	(812,783)	61,950	*	Total costs are below budget
4532	Tools & Consumables	10,352	8,000	12,000	13,916	2,352		
4542	Fuel, Oil & Grease	161,106	191,730	330,000	326,526	(30,624)	*	Timing
4552	Cutting Edges & Tips	4,741	8,664	13,000	14,366	(3,923)		
5112	Plant Operator - Admin Allocation	42,514	51,944	77,925	63,674	(9,430)		
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	3,138	3,328	5,000	70	(190)		
	Total Operating Expenditure	23,647	98,668	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(160)	(250)	0	160		
4513	Diesel Fuel Rebate Received	(23,647)	(10,000)	(15,000)	(43,906)	(13,647)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(23,647)	(10,160)	(15,250)	(44,282)			
	Total Plant Operation Costs	0	88,508	157,279	(44,282)			

Appendix A - Other Property and Services

COA	Salaries and Wages	28-Feb-15 YTD Actual	28-Feb-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	549,262	586,872	880,311	889,113	(37,610)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	589,780	564,032	846,049	728,708	25,748	*	
4592	Workers Compensation Paid	22,622	0	0	17,181	22,622	*	
4600	Less Salary & Wages Allocated	(1,139,042)	(1,150,904)	(1,726,360)	(1,617,821)	11,862	*	
	Total Operating Expenditure	22,622	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	(9,521)	0	0	6,455			

COA	Unclassified	28-Feb-15 YTD Actual	28-Feb-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	(6,176)	67,830	134,142	(53,428)			