

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th April 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	32,375.22
<u>Balance as per Cash at Bank Account GL 170000</u>	1,290,574.58
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$1,322,949.80

BANK

Business Account (Account No 000040)	33,782.52
Investment Accounts (Account No 305784)	\$ 1,189,228.86
Term Deposit 473702 maturing 24May15	\$ 101,345.72
	1,324,357.10
<i>Less Outstanding Payments</i>	2,101.00
<i>Plus Outstanding Deposits</i>	693.70
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-
	\$ 1,322,949.80

Difference Check 0.00

Date Completed:

05/05/15

Completed by: Moreen Stewart
Works Admin Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - April 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4926	16/04/2015	Western Australian Planning Commission	-2101.00
EFT17903	07/04/2015	Barbecue Bazaar	-500.00
EFT17904	08/04/2015	Western Australian Treasury Corporation	-1912.70
EFT17905	15/04/2015	Synergy	-525.00
EFT17906	15/04/2015	Water Corporation	-2775.32
EFT17907	09/04/2015	Department of Transport	-250.15
EFT17908	09/04/2015	Apprentice and Traineeship Company - Midwest	-1131.76
EFT17909	09/04/2015	Courier Australia - Toll Ipec	-39.15
EFT17910	09/04/2015	Five Star Business Equipment and Communications	-1969.26
EFT17911	09/04/2015	Geraldton Sign Makers	-132.84
EFT17912	09/04/2015	Govt of Western Australia - State Library of WA	-9.90
EFT17913	09/04/2015	Highway Auto Barn	-330.00
EFT17914	09/04/2015	MAURICE JOHN BATTILANA	-413.62
EFT17915	09/04/2015	Miralec	-2530.00
EFT17916	09/04/2015	NABAWA VALLEY TAVERN	-216.55
EFT17917	09/04/2015	Universal Wreckers	-220.00
EFT17918	09/04/2015	VEOLIA ENVIRONMENTAL SERVICES	-41644.29
EFT17919	09/04/2015	Western Resource Recovery Pty Ltd	-330.00
EFT17920	20/04/2015	AMP Flexible Super - AMP Retirement Trust	-204.52
EFT17921	20/04/2015	Synergy	-690.51
EFT17922	20/04/2015	Water Corporation	-2418.72
EFT17923	16/04/2015	ALISON MARIE MCCASKIE	-2569.87
EFT17924	16/04/2015	Animal Control Technologies (Australia) Pty Ltd	-1969.00
EFT17925	16/04/2015	BT Business Super	-204.52
EFT17926	16/04/2015	Brendan Bunter -Wood and Stuff	-550.00
EFT17927	16/04/2015	CHAPMAN VALLEY MENS SHED	-1710.00
EFT17928	16/04/2015	Colonial First State Super	-1174.73
EFT17929	16/04/2015	Country Carriers	-76.30
EFT17930	16/04/2015	Echelon Australia Pty Ltd - LGIS Risk Management	-3535.40
EFT17931	16/04/2015	Emiwild Fencing Contractors	-550.00
EFT17932	16/04/2015	Flash Flowers	-52.75
EFT17933	16/04/2015	Geraldton Fuel	-19540.56
EFT17934	16/04/2015	Greenfield Technical Services	-16413.65
EFT17935	16/04/2015	Greenline Truck Hire	-978.00
EFT17936	16/04/2015	Hostplus Superannuation	-126.89
EFT17937	16/04/2015	LGSP	-7904.59
EFT17938	16/04/2015	Midwest Pest Management	-330.00
EFT17939	16/04/2015	Miralec	-4191.00
EFT17940	16/04/2015	Queens Iga	-544.68
EFT17941	16/04/2015	Rest Superannuation	-111.97
EFT17942	16/04/2015	Sanford Veterinary Clinic	-205.10
EFT17943	16/04/2015	Tanya Henkel	-2000.00
EFT17944	21/04/2015	WESTERN POWER	-2388.00
EFT17946	23/04/2015	AFGRI(Waltons)	-589.60
EFT17947	23/04/2015	Apprentice and Traineeship Company - Midwest	-1271.98
EFT17948	23/04/2015	Barney's Bobcat	-2200.00
EFT17949	23/04/2015	Charles Brown	-1597.50
EFT17950	23/04/2015	Chem-Dry Power - Carpet Cleaning	-733.70
EFT17951	23/04/2015	Clark Rubber Geraldton	-47.90
EFT17952	23/04/2015	Courier Australia - Toll Ipec	-9.50

List of Accounts Paid - April 2015

Chq/EFT	Date	Name	Amount
EFT17953	23/04/2015	Geraldton Mower & Repair Specialists	-25508.00
EFT17954	23/04/2015	Janet Johnson	-150.00
EFT17955	23/04/2015	LAND INSIGHTS	-2785.86
EFT17956	23/04/2015	Midwest Quarries Pty Ltd	-20541.69
EFT17957	23/04/2015	STEWART, MOREEN SIAN	-67.94
EFT17958	23/04/2015	Ugle Fabrications	-1430.00
EFT17959	29/04/2015	AMP Flexible Super - AMP Retirement Trust	-204.52
EFT17960	29/04/2015	City of Greater Geraldton	-1320.00
EFT17961	29/04/2015	Telstra	-1952.15
EFT17962	23/04/2015	WEST STEEL SHEDS WA PTY LTD	-21742.80
EFT17963	30/04/2015	Telstra	-70.00
EFT17964	30/04/2015	AMPAC Debt Recovery (WA) Pty Ltd	-1080.98
EFT17965	30/04/2015	ASHDOWN INGRAM (EXEGO PTY LIMITED)	-128.37
EFT17966	30/04/2015	Atom Supplies	-940.95
EFT17967	30/04/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT17968	30/04/2015	Australia Post	-200.38
EFT17969	30/04/2015	BITUTEK PTY LTD	-491062.55
EFT17970	30/04/2015	BT Business Super	-204.52
EFT17971	30/04/2015	Batavia Concrete	-907.50
EFT17972	30/04/2015	Batavia Metal Roofing	-2227.78
EFT17973	30/04/2015	Battery Mart	-276.10
EFT17974	30/04/2015	Bridgestone Tyre Centre	-6709.50
EFT17975	30/04/2015	Bunnings Group Limited	-1697.20
EFT17976	30/04/2015	CJD Equipment PTY LTD	-1002.66
EFT17977	30/04/2015	Colonial First State Super	-1174.73
EFT17978	30/04/2015	Elders	-479.15
EFT17979	30/04/2015	Forrester Brothers	-16500.00
EFT17980	30/04/2015	GERALDTON PLUMBING SERVICES	-1334.00
EFT17981	30/04/2015	Geraldton Ag Services	-273.28
EFT17982	30/04/2015	Geraldton Mower & Repair Specialists	-190.40
EFT17983	30/04/2015	Glenfield IGA	-32.68
EFT17984	30/04/2015	Great Northern Rural Services	-582.50
EFT17985	30/04/2015	Hoppys Parts R Us	-168.55
EFT17986	30/04/2015	Hostplus Superannuation	-101.44
EFT17987	30/04/2015	INSTANT RACKING	-2358.00
EFT17988	30/04/2015	Infoxchange	-3108.60
EFT17989	30/04/2015	LANDGATE	-331.25
EFT17990	30/04/2015	LGSP	-7623.33
EFT17991	30/04/2015	Landmark	-1866.84
EFT17992	30/04/2015	Leading Edge Computers	-4548.00
EFT17993	30/04/2015	Lenane Holdings Pty Ltd	-5057.75
EFT17994	30/04/2015	M & B Quality Building Products	-195.53
EFT17995	30/04/2015	Midwest Chemical & Paper	-202.57
EFT17996	30/04/2015	Miles Glass & Fly Screens Pty Ltd	-1894.50
EFT17997	30/04/2015	NABAWA VALLEY TAVERN	-833.35
EFT17998	30/04/2015	PETER GROOM SETTLEMENTS	-880.00
EFT17999	30/04/2015	Patience Bulk Haulage Pty Ltd	-594.00
EFT18000	30/04/2015	Patience Sandland Pty Ltd.	-267.30
EFT18001	30/04/2015	Pemco Diesel Pty Ltd	-119.02
EFT18002	30/04/2015	Quantum Surveys	-6853.00
EFT18003	30/04/2015	Reece Pty Ltd	-44.95

List of Accounts Paid - April 2015

Chq/EFT	Date	Name	Amount
EFT18004	30/04/2015	Rest Superannuation	-119.70
EFT18005	30/04/2015	STAPLES AUSTRALIA PTY LIMITED	-408.24
EFT18006	30/04/2015	Shire of Northampton	-1683.00
EFT18007	30/04/2015	Southside Mechanical Services	-350.05
EFT18008	30/04/2015	Statewide Bearings	-372.93
EFT18009	30/04/2015	Statewide Steel Pty Ltd	-110.00
EFT18010	30/04/2015	The West Australian	-447.24
EFT18011	30/04/2015	Totally Work Wear	-927.91
EFT18012	30/04/2015	Tru Line Excavations & Plumbing	-726.00
EFT18013	30/04/2015	UHY Haines Norton Chartered Accountants	-5555.00
EFT18014	30/04/2015	Urbis Pty Ltd	-2009.92
EFT18015	30/04/2015	Western Australian Local Government Assoc	-643.50
EFT18016	30/04/2015	Westrac Pty Ltd	-442.74
DD14825.1	01/04/2015	WESTPAC GERALDTON	-308.84
			-788002.72

TRUST ACCOUNT

EFT17945	22/04/2015	CHAPMAN VALLEY FOOTBALL CLUB	-525.00
			-525.00

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 30 April 2015

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Chapman Valley

Compilation Report

For the Period Ended 30 April 2015

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 30 April 2015 of \$1,601,130.

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: 11-May-15

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 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	6,230	21,248	15,018	241.06%	▲
General Purpose Funding - Rates	9	2,199,837	2,218,533	2,218,500	2,187,792	(30,708)	(1.38%)	
General Purpose Funding - Other		906,081	908,081	689,269	729,688	40,419	5.86%	
Law, Order and Public Safety		36,365	32,225	26,840	32,913	6,073	22.63%	
Health		5,450	5,450	4,520	7,974	3,454	76.42%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	7,800	20,329	12,529	160.63%	▲
Community Amenities		388,149	334,220	294,896	411,502	116,606	39.54%	▲
Recreation and Culture		73,610	72,480	60,380	69,508	9,128	15.12%	
Transport		131,934	135,724	131,766	118,783	(12,983)	(9.85%)	
Economic Services		20,400	20,400	16,960	29,349	12,389	73.05%	▲
Other Property and Services		72,750	88,356	76,226	102,320	26,094	34.23%	▲
Total Operating Revenue		3,883,756	3,839,649	3,540,707	3,738,698	197,991		
Operating Expense								
Governance		(443,203)	(453,076)	(338,684)	(256,927)	81,757	24.14%	▲
General Purpose Funding		(239,620)	(237,920)	(197,573)	(158,496)	39,077	19.78%	▲
Law, Order and Public Safety		(171,819)	(179,099)	(151,497)	(154,745)	(3,248)	(2.14%)	
Health		(21,333)	(21,333)	(17,760)	(16,854)	906	5.10%	
Education and Welfare		(7,839)	(7,839)	(6,520)	(1,017)	5,503	84.40%	▲
Housing		(32,786)	(32,786)	(27,290)	(21,253)	6,037	22.12%	▲
Community Amenities		(1,075,741)	(1,201,612)	(901,563)	(780,437)	121,126	13.44%	▲
Recreation and Culture		(515,697)	(526,123)	(431,727)	(356,133)	75,594	17.51%	▲
Transport		(1,293,611)	(1,463,241)	(1,219,290)	(1,206,133)	13,157	1.08%	
Economic Services		(184,995)	(184,995)	(154,080)	(134,301)	19,779	12.84%	▲
Other Property and Services		(253,407)	(222,498)	(188,532)	(45,333)	143,199	75.95%	▲
Total Operating Expenditure		(4,240,051)	(4,530,522)	(3,634,516)	(3,131,629)	502,887		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	915,770	975,394	59,624	6.51%	
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	2	2		
Net Cash from Operations		732,141	397,563	811,412	1,577,681	766,269		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	1,706,442	1,739,623	33,181	1.94%	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	74,260	(10,740)	(12.64%)	▼
Total Capital Revenues		3,276,720	2,949,748	1,791,442	1,813,883	22,441		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(738,024)	(390,971)	347,053	47.02%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(1,704,627)	(2,273,058)	(568,431)	(33.35%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(229,506)	0	229,506	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(121,994)	(199,395)	(77,401)	(63.45%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,798,427)	(2,818,287)	(2,887,123)	(68,836)		
Net Cash from Capital Activities		(1,925,719)	(1,848,679)	(1,026,845)	(1,073,240)	(46,395)		
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	836,026	564,801	(271,225)	(32.44%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(139,030)	(139,030)	0	0.00%	
Transfer to Reserves	7	(301,765)	(241,765)	(310,000)	(314,085)	(4,085)	(1.32%)	
Net Cash from Financing Activities		329,089	466,113	386,996	111,686	(275,310)		
Net Operations, Capital and Financing		(864,489)	(985,003)	171,563	616,127	444,564		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,156,566	1,601,130	444,564		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 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	2,218,500	2,187,792	(30,708)	(1.38%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,147,570	911,288	1,110,529	199,241	21.86%	▲
Fees and Charges		392,040	392,908	335,997	347,647	11,650	3.47%	
Interest Earnings		65,800	65,800	54,800	82,392	27,592	50.35%	▲
Other Revenue		500	500	410	4,572	4,162	1015.12%	
Profit on Disposal of Assets	8	14,338	14,338	10,549	4,784	(5,765)	(54.65%)	
Total Operating Revenue		3,887,545	3,839,649	3,531,544	3,737,716	206,172		
Operating Expense								
Employee Costs		(1,223,219)	(1,278,326)	(1,062,200)	(988,666)	73,534	6.92%	
Materials and Contracts		(1,623,816)	(1,841,620)	(1,382,079)	(900,263)	481,816	34.86%	▲
Utility Charges		(75,975)	(59,550)	(49,510)	(39,235)	10,275	20.75%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(915,770)	(975,394)	(59,624)	(6.51%)	
Interest Expenses		(19,031)	(19,031)	(15,830)	(13,554)	2,276	14.38%	▲
Insurance Expenses		(167,025)	(167,025)	(153,108)	(170,568)	(17,460)	(11.40%)	▼
Other Expenditure		(32,000)	(62,196)	(46,856)	(42,965)	3,891	8.30%	
Loss on Disposal of Assets	8	(3,789)	(3,789)	0	0	0		
Total Operating Expenditure		(4,243,840)	(4,530,522)	(3,625,353)	(3,130,645)	494,708		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	915,770	975,394	59,624	6.51%	
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	397,563	811,412	1,577,681	766,269		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	1,706,442	1,739,623	33,181	1.94%	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	74,260	(10,740)	(12.64%)	
Total Capital Revenues		3,276,720	2,949,748	1,791,442	1,813,883	22,441		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(738,024)	(390,971)	347,053	47.02%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(1,704,627)	(2,273,058)	(568,431)	(33.35%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(229,506)	0	229,506	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(121,994)	(199,395)	(77,401)	(63.45%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,798,427)	(2,818,287)	(2,887,123)	(68,836)		
Net Cash from Capital Activities		(1,925,719)	(1,848,679)	(1,026,845)	(1,073,240)	(46,395)		
Financing								
Transfer from Reserves	7	782,462	859,486	836,026	564,801	(271,225)	(32.44%)	
Repayment of Debentures	10	(151,608)	(151,608)	(139,030)	(139,030)	0	0.00%	
Transfer to Reserves	7	(301,765)	(241,765)	(310,000)	(314,085)	(4,085)	(1.32%)	
Net Cash from Financing Activities		329,089	466,113	386,996	111,686	(275,310)		
Net Operations, Capital and Financing		(864,489)	(985,003)	171,563	616,127	444,564		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	1,156,566	1,601,130	444,564		

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

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

Shire of Chapman Valley
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2015

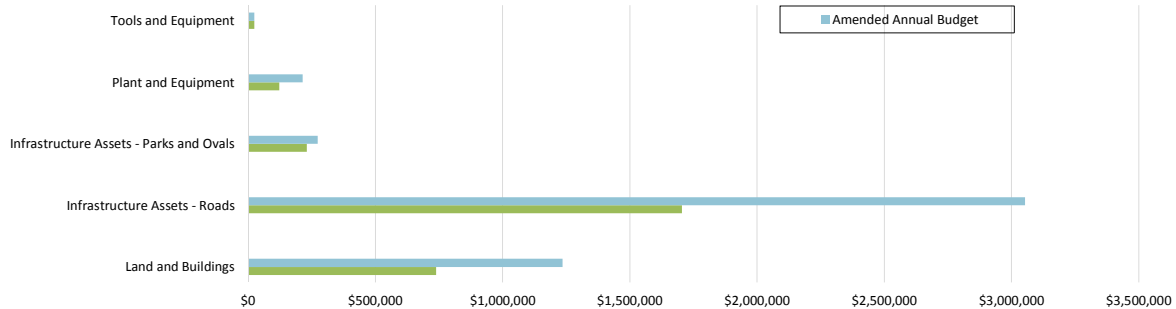
YTD 30 04 2015							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	363,177	27,794	390,971	738,024	1,235,322	(347,053)
Infrastructure Assets - Roads	13	0	2,273,058	2,273,058	1,704,627	3,052,257	568,431
Infrastructure Assets - Parks and Ovals	13	0	0	0	229,506	272,727	(229,506)
Plant and Equipment	13	0	199,395	199,395	121,994	213,985	77,401
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
Capital Expenditure Totals		376,686	2,510,437	2,887,123	2,818,287	4,798,427	68,836

Funded By:

Capital Grants and Contributions	1,739,623	1,706,442	3,191,720	33,181
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	74,260	85,000	85,000	(10,740)
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	20,000	135,000	(74)
Unspent Grants Reserve	367,365	367,365	367,365	0
Plant Replacement Reserve	0	0	127,000	0
Total Own Source Funding - Cash Backed Reserves	387,291	836,026	629,365	(448,735)
Own Source Funding - Operations	298,658	(196,546)	262,977	495,204
Capital Funding Total	2,887,123	2,818,287	4,798,427	68,836

Comments and graphs

Capital Expenditure Program YTD



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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,018	241.06%		Permanent	Insurance rebates received
General Purpose Funding - Rates	(30,708)	(1.38%)	▲	Permanent	Excess rates recognised in 13/14
General Purpose Funding - Other	40,419	5.86%	▲	Permanent	Partly due to increase interest on muni fund
Law, Order and Public Safety	6,073	22.63%			Below \$10,000
Health	3,454	76.42%			Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	12,529	160.63%	▲	Permanent	Rental income from housing higher and profit on sale of house higher than budget
Community Amenities	116,606	39.54%		Permanent	Refuse collection income higher than budgeted
				Timing	Landcare grants received earlier than budgeted
				Permanent	Dolby Creek reimbursement not in budget
				Permanent	Eliza Shaw Drive reimbursement not in the budget
Recreation and Culture	9,128	15.12%			Below \$10,000
Transport	(12,983)	(9.85%)	▲	Timing	Grant funding timing difference - below 10% material variance
Economic Services	12,389	73.05%	▲	Permanent	Building licence revenue higher than budget
Other Property and Services	26,094	34.23%		Permanent	Workers comp higher than budget
				Permanent	Private works income below budget
				Permanent	Diesel fuel rebate higher than budget
Operating Expense					
Governance	81,757	24.14%	▲	Timing	Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	39,077	19.78%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(3,248)	(2.14%)			Below \$10,000
Health	906	5.10%			Below \$10,000
Education and Welfare	5,503	84.40%	▲		Below \$10,000
Housing	6,037	22.12%	▲		Below \$10,000
Community Amenities	121,126	13.44%	▲	Timing	Refuse collection costs have been delayed
				Timing	Waste Management Plan delayed
				Timing	Landcare projects delayed
				Timing	Buller Development Zone Structure Plan and Nabawa Townsite Revitalisation Plan not yet completed
Recreation and Culture	75,594	17.51%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	13,157	1.08%		Timing	Below 10% material variance
Economic Services	19,779	12.84%	▲	Timing	Timing, a number of small variations
Other Property and Services	143,199	75.95%	▲	Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	33,181	1.94%		Timing	Grants received earlier than expected
Proceeds from Disposal of Assets	(10,740)	(12.64%)	▼		Below \$10,000
Capital Expenses					
Land and Buildings	347,053	47.02%	▲	Timing	Timing, projects yet to commence
Infrastructure - Roads	(568,431)	(33.35%)	▼	Timing	Timing of works program
Infrastructure - Parks	229,506	100.00%	▲	Timing	Works have not started on Bill Hemsley park
Plant and Equipment	(77,401)	(63.45%)	▼	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	(4,085)	(1.32%)		Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 30 Apr 2015	30th June 2014	YTD 30 Apr 2014	
	\$	\$	\$	
Current Assets				
Cash Unrestricted	4	1,323,650	1,187,960	2,290,069
Cash Restricted	4	1,401,028	1,159,147	1,163,376
Receivables - Rates	6	121,749	93,351	117,776
Receivables -Other	6	198,149	99,566	44,378
Interest / ATO Receivable/Trust		34,147	99,753	0
Inventories		3,653	10,600	10,600
		3,082,376	2,650,377	3,626,199
Less: Current Liabilities				
Payables		(80,218)	(418,309)	(25,899)
ATO Payable		0	0	(75,637)
Provisions		(343,551)	(256,491)	(256,491)
		(423,769)	(674,800)	(358,027)
Less: Cash Reserves	7	(1,401,028)	(1,147,048)	(1,163,376)
Add: Leave Provisions		343,551	256,491	256,491
Net Current Funding Position		1,601,130	1,085,020	2,361,287

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		32,375			32,375	WBC	
At Call (305784)		1,189,229			1,189,229	WBC	
TD 473702 (YFIG Contribution)	2.97%	101,346				WBC	24.05.2015
At Call (000067)					0	WBC	
Cash On Hand		700		120,549	121,249		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,352		92,352	WBC	
TD 39-6938 - Water	2.10%		13,778		13,778	WBC	
TD 39-6903 - Office	2.10%		43,536		43,536	WBC	
TD 39-2531 - Vehicle	2.10%		248,341		248,341	WBC	
TD 39-2582 - Legal	2.10%		28,307		28,307	WBC	
TD 39-6946 - Grants	2.10%		53,945		53,945	WBC	
TD 39-2574 - Land	2.10%		119,755		119,755	WBC	
TD 39-2590 - Roadworks	2.10%		112,172		112,172	WBC	
TD 39-2582 - Landcare	2.10%		36,530		36,530	WBC	
TD 39-2558 - Building	2.10%		652,312		652,312	WBC	
TD 462763 - POS Bill Hemsley F	3.03%			281,406	281,406	WBC	11.05.2015
TD 454181 - POS Wokarena	2.91%			127,150	127,150	WBC	30.07.2015
TD 454202 - Wokarena Interse	2.91%			112,317	112,317	WBC	30.07.2015
Total		1,323,650	1,401,028	641,422	3,264,754		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

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

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 Apr 2015	30 June 2014
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,187,792	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,237,486)	(1,945,473)
Equals Current Outstanding	121,749	221,225
Net Rates Collectable	121,749	221,225
% Collected	98.90%	89.79%

Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

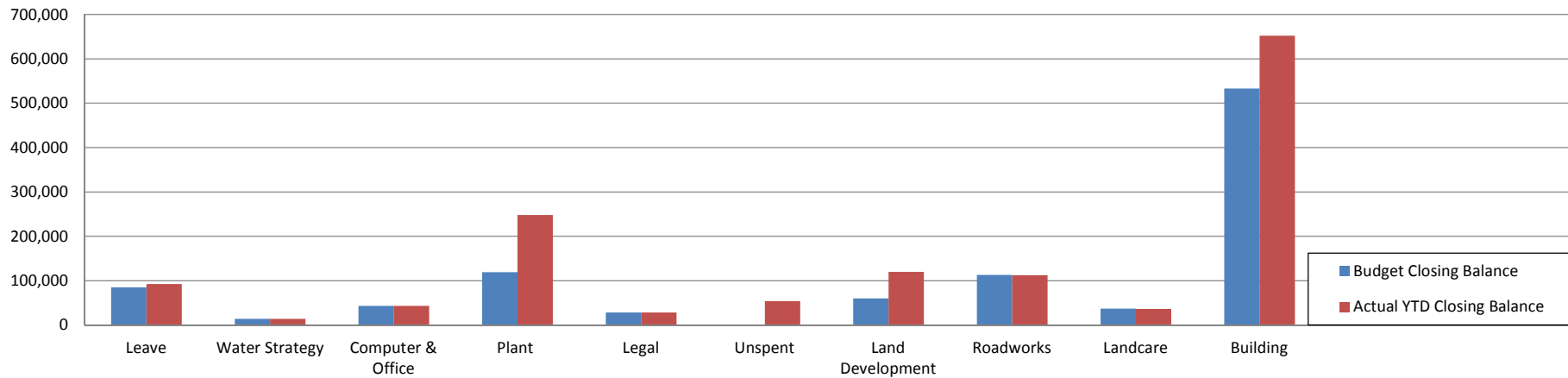
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	195,245	10	0	2,894
Total Receivables General Outstanding				<u>198,149</u>

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

Note 7: Cash Backed Reserve

2014-15										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	41,295	1,000	1,057	50,000	50,000	(7,280)	0		85,015	92,352
Water Strategy	13,535	350	243	0	0	0	0		13,885	13,778
Computer & Office	8,197	300	339	35,065	35,000	0	0		43,562	43,536
Plant	120,390	1,000	2,951	125,000	125,000	(127,000)	0		119,390	248,341
Legal	27,808	650	499	0	0	0	0		28,458	28,307
Unspent	542,462	0	8,614	0	0	(542,462)	(497,131)		0	53,945
Land Development	117,644	2,700	2,111	0	0	(60,000)	0	02/15-22	60,344	119,755
Roadworks	110,195	2,700	1,977	0	0	0	0		112,895	112,172
Landcare	83,085	2,000	1,189	0	0	(47,744)	(47,744)	08/14-8	37,341	36,530
Building	587,133	16,000	10,845	65,000	74,260	(135,000)	(19,926)	08/14-8	533,133	652,312
	1,651,744	26,700	29,825	275,065	284,260	(919,486)	(564,801)		1,034,023	1,401,028

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



Shire of Chapman Valley
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 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 30 April 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	22,995	2,264	324,129	298,870	16,432	2,264	317,566
UV Rural	0.9067	399	177,982,013	1,613,763	(320)	0	1,613,443	1,613,763	0	0	1,613,763
UV Oakajee	1.8134	3	9,134,000	165,636	0	0	165,636	165,636	0	0	165,636
Sub-Totals		634	191,417,969	2,078,269	22,675	2,264	2,103,208	2,078,269	16,432	2,264	2,096,965
	Minimum \$										
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							2,224,776				2,218,533
Amount from General Rates							0				0
Ex-Gratia Rates							2,224,776				2,218,533
Excess Rates							0				0
							(36,984)				0
Totals							2,187,792				2,218,533

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	54,293		5,248	7,050	49,045	47,243	2,405	3,154
Loan 94 - Buller Study	22,379		11,027	21,120	11,352	1,259	697	2,248
Loan 93 - Plant	75,377		75,377	75,377	0	0	3,238	3,238
Loan 95 - Plant	43,293		19,258	19,941	24,035	23,352	1,781	2,958
Loan 96 - Plant	151,500		28,120	28,120	123,380	123,380	5,433	5,433
	346,842	0	139,030	151,608	207,812	195,234	13,554	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		494,172	0	494,172	0	373,211	120,961
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	245,150	79,941
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
GOVERNANCE								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	15,338	(8,838)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	(25,000)	0	0	0	0
Other / Minor							5,318	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	(350,000)	0	200,000	116,557	83,443
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	(4,140)	24,000	0	24,000	0
				0	0	0	0	0
				0	0	0	523	(523)
HOUSING								
Other / Minor				0	0	0		
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		14,312	4,088
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000		25,000	0
Moresby Ranges Stage 4			25,000	0	25,000		25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000		21,000	9,000
Declared Species			7,449	15,548	22,997		22,996	1
Declared Species	Contributions						1,569	
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning	below	30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	0	42,974	0	42,974
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission			9,600		9,600	9,600	0
Dept of Sport and Rec	Pool revitalisation			8,128		8,128	15,000	(6,872)
Community Arts Grant - Cloud Chasing	CANWA			15,000		15,000	15,000	0
Other / Minor				3,000	3,000		3,777	(777)

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	250,000	0
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	50,422	9,578
Heritage Trails	Community Heritage Programs		25,000	0	0	25,000	0	25,000
Nanson Showgrounds Water Project	MW Development Commission		0	0	0	0	19,000	(19,000)
TRANSPORT								
Insurance Reimbursement			0	15,606	15,606		15,606	
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400		99,400	0
Commodity Route Funding - East Nabawa Road	Main Roads WA		50,000	0	0	50,000	20,000	30,000
RRG - Dartmoor Road (13/14 project)	Main Roads WA		117,986	0	0	117,986	109,144	8,842
RRG - Dartmoor Road (14/15 project)	Main Roads WA		300,000	0	0	300,000	240,000	60,000
RRG - Yuna Tenindewa Road	Main Roads WA		223,333	0	0	223,333	223,333	0
Roads to Recovery			240,000	0	0	240,000	0	240,000
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	605,191	(5,191)
Royalties for Regions - East Bowes Road Interest			0	0	0	0	4,653	(4,653)
OTHER								
Workers Compensation			0	0	0	0	34,028	0
Diesel Fuel Rebate							34,417	
TOTALS			4,406,750	(394,433)	1,147,569	2,864,748	2,850,152	1,274,231
Operating	Operating		1,215,030		1,147,569	0	1,110,529	
Non-Operating	Non-operating		3,191,720		0	2,864,748	1,739,623	
			<u>4,406,750</u>		<u>1,147,569</u>	<u>2,864,748</u>	<u>2,850,152</u>	

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 30-Apr-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(3,150)	2,100	(1,050)
Nomination Deposits	0	0	0	0
Building Commission	(86)	(10,196)	8,903	(1,379)
CTF Levy	(100)	(20,071)	17,260	(2,911)
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	(90)	0	90	0
Refundable Deposit	0	(4,050)	50	(4,000)
Contribution from Sub-divider	(736,425)	(13,851)	48,545	(701,731)
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)	(54,098)	79,608	(641,422)

Level of Completion Indicators

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

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land and Buildings							
	Governance							
○	Install small shed to store generator	6,000	6,000	6,000	0	(6,000)	0	Power upgrade only - completed
●	Repair and Repaint Office	9,000	9,000	6,500	5,900	(600)	0	Back Office completed
○	Governance Total	15,000	15,000	12,500	5,900	(6,600)	0	
	Fire Prevention							
○	Howatharra Shed	0	200,000	166,670	54,206	(112,464)	0	Estimated completion date 1 June
○	Fire Prevention Total	0	200,000	166,670	54,206	(112,464)	0	
	Community Amenities							
○	Nabawa Cemetery parking / entry statement	29,748	29,748	24,790	0	(24,790)	0	Scheduled for May 2015
○	Green Drive Land Development	0	60,000	30,000	1,714	(28,286)	0	Ref minute 02/15-22 Budget Variation. Will continue into July/Aug 2015
○	Community Amenities Total	29,748	89,748	54,790	1,714	(53,076)	0	
	Recreation and Culture							
○	Yuna Community Centre Construction	805,000	805,000	405,000	289,205	(115,795)	0	Progressing well, roof is on & cladding to start soon.
○	Ticket Box at the Nabawa Showgrounds	5,000	5,000	0	0	0	0	Waiting on feedback from CVAS (after numerous requests)
●	Nabawa Sports Complex (deck, power, concrete slab)	24,500	19,074	19,074	18,080	(994)	0	Complete
○	BBQ at Centenary Park	6,500	6,500	0	0	0	0	Waiting on dleivery, will utilise prison crew labour
○	Nanson Museum Extensions	80,000	80,000	66,660	19,766	(46,894)	0	Grant applications approved. Monies rec'd from CVHS. Site work & concrete complete
○	Coronation Beach Campground - additional sites	5,000	5,000	5,000	0	(5,000)	0	Scheduled for May utilising prison crew labour
○	Recreation And Culture Total	926,000	920,574	495,734	327,051	(168,683)	0	
	Transport							
○	Power to Yuna Depot	10,000	10,000	8,330	2,100	(6,230)	0	Progressing however will carry forward to 15/16 Budget, easement may be required
○	Transport Total	10,000	10,000	8,330	2,100	(6,230)	0	
○	Land & Buildings Total	980,748	1,235,322	738,024	390,971	(347,053)	0	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Roads							
	Transport							
●	East Bowes Road	1,061,641	1,061,641	0	1,106,788	1,106,788	0	Complete
●	Yuna Tenindewa Road	335,000	335,000	335,000	337,447	2,447	0	Complete
	Dartmoor Road - finish 13/14 job (total project \$228,853. 13/14 incurred \$161,669))		0	0	73,472	73,472	0	Complete
●	Dartmoor Road - 14/15 project (total project \$450,000)	450,000	450,000	450,000	450,000	0	0	Complete
	Dartmoor Road - extra funding (total project \$66,312)				108,588	108,588	0	Complete
○	East Nabawa Road	75,000	75,000	42,686	48,651	5,965	0	Schedule to complete 31.05.2015
○	Valentine Road	198,333	198,333	146,766	14,855	(131,911)	0	Scheduled to commence May 2015
○	Nolba Road	197,461	197,461	146,121	120	(146,001)	0	Scheduled to commence May
								Grant funded projects scheduled to be completed prior to commencing Shire
○	Wandana Road	229,107	229,107	169,539	6,800	(162,739)	0	works
								Grant funded projects scheduled to be completed prior to commencing Shire
○	Cannon Whelarra Road	73,747	73,747	54,573	0	(54,573)	0	works
●	Richards Road	94,064	94,064	69,607	48,959	(20,648)	0	Completed
●	Dolby Road	89,713	89,713	66,388	48,266	(18,122)	0	Completed
								Grant funded projects scheduled to be completed prior to commencing Shire
○	Bella Vista	116,129	116,129	85,935	6,527	(79,408)	0	works
○	Parkfalls Estate	26,694	26,694	19,754	4,525	(15,229)	0	Scheduled to commence May
●	Wheeldon Hosking/Naralling East intersection	133,026	4,440	98,439	4,440	(93,999)	0	Deferred 15/16, 16/17 subject to State Blackspot Grant funding
								Gravel has been pushed, scheduled to complete prior to June 2015
●	Nanson Showground driveway	26,781	26,781	19,818	13,620	(6,198)	0	
○	Contingency	74,147	74,147	0	0	0	0	
○	Transport Total	3,180,843	3,052,257	1,704,627	2,273,058	568,431	0	
○	Infrastructure - Roads Total	3,180,843	3,052,257	1,704,627	2,273,058	568,431	0	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Parks and Ovals Recreation and Culture							
	Bill Hemsley Park	272,727	272,727	229,506	0	(229,506)	0	management committee meeting held 22 April met with the consultant appointed to undertake the drafting of the concept plan and then visited Bill Hemsley Park prior to the Management Committee meeting to review the concept plan in context with the site - subject to funding
	Recreation and Culture Total	272,727	272,727	229,506	0	(229,506)	0	
	Infrastructure - Parks and Ovals Total	272,727	272,727	229,506	0	(229,506)	0	
	Tools and Equipment							
	Transport							
	2 x Traffic Classifiers	9,700	9,700	9,700	10,190	490	0	Purchased/Complete
	Auto Cad Network Licence	14,436	14,436	14,436	13,509	(927)	0	Purchased/Complete
	Transport Total	24,136	24,136	24,136	23,699	(437)	0	
	Tools and Equipment Total	24,136	24,136	24,136	23,699	(437)	0	
	Plant , Equip. & Vehicles							
	Law, Order And Public Safety							
	Rangers Vehicle	35,000	35,000	35,000	34,749	(251)	0	Purchased/Complete Grant Unsuccessful. Budget variation to
	2.4 Rural Fire Appliance (Howatharra)	550,000	0	0	116,557	116,557	0	remove Feb OCM
	Law, Order And Public Safety Total	585,000	35,000	35,000	151,306	116,306	0	
	Economic Services							
	Spray Unit	15,000	15,000	15,000	14,925	(75)	0	Purchased/Complete
	Economic Services Total	15,000	15,000	15,000	14,925	(75)	0	
	Recreation And Culture							
	Slasher and Minor Equipment - Western Regions Maintenance in-hous	0	8,000	0	590	590	0	
	Recreation And Culture Total	0	8,000	0	590	590	0	
	Transport							
	Tandem Trailer	2,000	8,000	8,000	8,800	800	0	Purchased/Complete
	RO Mower	27,463	27,463	27,463	23,774	(3,689)	0	Purchased/Complete
	Tipper Truck	65,000	71,000	0	0	0	0	
	Utility (Works Supervisor)	49,522	49,522	36,531	0	(36,531)	0	Purchased
	Transport Total	143,985	155,985	71,994	32,574	(39,420)	0	
	Plant , Equip. & Vehicles Total	743,985	213,985	121,994	199,395	77,401	0	
	Capital Expenditure Total	5,202,439	4,798,427	2,818,287	2,887,123	68,836	0	

Appendix A - Summary

	30-Apr-15	30-Apr-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	158,496	197,573	237,920	200,526	(39,077)	-20%
Governance	256,927	338,684	453,003	370,878	(81,757)	-24%
Law, Order and Public Safety	154,745	151,497	179,099	223,743	3,248	2%
Education	1,017	6,520	7,839	697	(5,503)	-84%
Health	16,854	17,760	21,333	23,860	(906)	-5%
Housing	21,253	27,290	32,786	54,920	(6,037)	-22%
Community Amenities	780,437	901,563	1,201,612	1,061,798	(121,125)	-13%
Recreation and Culture	356,133	431,727	526,123	377,267	(75,594)	-18%
Transport	1,206,133	1,219,290	1,463,241	1,645,931	(13,157)	-1%
Economic Services	134,301	154,080	184,995	182,354	(19,779)	-13%
Other Property and Services	45,333	188,532	222,498	55,259	(143,199)	-76%
Total Expenditure (E)	3,131,628	3,634,515	4,530,447	4,197,235		

5,426

	30-Apr-15	30-Apr-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(2,917,480)	(2,907,769)	(3,126,614)	(2,600,415)	(9,711)	0%
Governance	(21,248)	(6,230)	(7,500)	(36,902)	(15,018)	241%
Law, Order and Public Safety	(149,470)	(26,840)	(232,225)	(526,791)	(122,630)	457%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(7,974)	(4,520)	(5,450)	(7,177)	(3,454)	76%
Housing	(20,329)	(7,800)	(9,360)	(409,835)	(12,529)	161%
Community Amenities	(411,502)	(332,748)	(409,924)	(766,252)	(78,754)	24%
Recreation and Culture	(490,253)	(452,880)	(1,130,207)	(122,800)	(37,373)	8%
Transport	(1,321,104)	(1,407,856)	(1,667,043)	(1,137,822)	86,751	-6%
Economic Services	(29,349)	(16,960)	(20,400)	(30,940)	(12,389)	73%
Other Property and Services	(102,320)	(76,226)	(88,356)	(96,228)	(26,094)	34%
Total Revenue (R)	(5,478,322)	(5,247,149)	(6,704,398)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(2,346,694)	(1,612,633)	(2,173,951)	(1,545,074)		

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	30-Apr-15	30-Apr-15	2014/2015	2013/2014		
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Depreciation	975,394	915,770	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)	970,611	905,221	1,088,436	796,759		

	30-Apr-15	30-Apr-15	2014/2015	2013/2014		
Capital Expenditure and Reserve	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	0	0	0	0		
Governance	95,247	99,695	102,365	23,950		
Law, Order and Public Safety	195,098	189,210	217,138	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	10,845	(4,000)	16,000	(566,195)		
Community Amenities	(167,702)	(187,386)	(190,968)	178,041		
Recreation and Culture	332,889	731,110	1,108,351	78,145		
Transport	2,219,634	1,508,372	2,979,154	2,261,747		
Economic Services	15,168	15,290	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	2,701,179	2,352,291	4,247,391	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(616,126)	(165,563)	985,004	100,016		
Opening Current Position	985,003	985,003	985,003	1,085,019		
YTD Current Position	1,601,129	1,150,566	0	985,003		
Balance should be zero	0	(0)	(1)	(0)		

Appendix A - Summary

COA	Rate Revenue	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	10,851	6,003	8,000	2,561	4,848		Offset with COA GL 0012
0032	Rates Stationary/postage	870	2,080	2,500	1,726	(1,210)		
0062	Sundry Expenses	11	1,660	2,000	180	(1,649)		
0082	Rates - Other Costs.	120	1,420	1,710	280	(1,300)		
0132	Valuation Expenses	5,248	7,500	9,000	21,961	(2,252)		
0352	Rates - Administration Allocation	141,384	177,250	212,710	173,809	(35,866)	*	Admin allocations are under budget
	Total Operating Expenditure	158,484	195,913	235,920	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,853)	(2,199,837)	(2,199,837)	(2,100,742)	36,984	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(10,771)	(6,003)	(8,000)	0	(4,768)		Offset with COA GL 0022
0033	Back Rates	(2,264)	(2,263)	(2,264)	(5)	(1)		
0061	Ex Gratia Rates	(9,551)	(9,018)	(9,018)	(7,573)	(533)		
0071	Interim Rates Raised	(22,675)	(16,400)	(16,432)	(9,585)	(6,275)		
0113	Interest - Overdue Rates	(12,593)	(7,500)	(9,000)	(10,309)	(5,093)		
0123	Interest - Instalment Payments	(6,654)	(4,160)	(5,000)	(5,328)	(2,494)		
0133	Interest - Deferred Rates	(232)	(80)	(100)	0	(152)		
0143	Administration Charges	(4,104)	(2,500)	(3,000)	(3,472)	(1,604)		
0173	Legal Fees - Recovered	0	0	0	(1,500)	0		
0183	Account Enquiry Charges	(4,509)	(2,500)	(3,000)	(6,210)	(2,009)		
	Total Operating Revenue	(2,236,208)	(2,250,261)	(2,255,651)	(2,144,723)			
	Total Rate Revenue	(2,077,724)	(2,054,348)	(2,019,731)	(1,944,206)			

Appendix A - Summary

COA	General Purpose Income	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	INTEREST & O/DRAFT FEES	11	1,660	2,000	9	(1,649)		
	Operating Revenue							
0201	Legal Reserve Income	(499)	(540)	(650)	(681)	41		
0203	Leave Reserve Income	(1,057)	(830)	(1,000)	(1,109)	(227)		
0204	Land Development Reserve Income	(2,111)	(2,250)	(2,700)	(2,938)	139		
0205	Building Reserve Income	(10,845)	(13,330)	(16,000)	(15,969)	2,485		
0206	Roadworks Reserve Income	(1,977)	(2,250)	(2,700)	(2,700)	273		
0213	PLANT RESERVE INCOME	0	(830)	(1,000)	0	830		
0215	Unspent Grants Reserve Income	(8,614)	0	0	0	(8,614)		
0223	Water Strategy Reserve Income	(243)	(290)	(350)	(332)	47		
0233	Grants Commission - Road Funding	(373,211)	(370,629)	(494,172)	(229,848)	(2,582)		
0243	Office & Equipment Reserve Income	(274)	(250)	(300)	(379)	(24)		
0253	Grants Commission - Equalisation	(245,150)	(243,819)	(325,091)	(155,700)	(1,331)		
0273	Light Vehicle Reserve Income	(2,951)	0	0	(2,557)	(2,951)		
0453	Interest Received - Municipal Account	(33,152)	(20,830)	(25,000)	(41,354)	(12,322)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,189)	(1,660)	(2,000)	(2,127)	471		
	Total Operating Revenue	(681,273)	(657,508)	(870,963)	(455,692)			
	Total General Purpose Income	(681,261)	(655,848)	(868,963)	(455,683)			
Total General Purpose Funding		(2,758,985)	(2,710,196)	(2,888,694)	(2,399,889)			

Appendix A - Summary

COA	Governance	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(410)	(500)	(1,751)	(229)		
	Operating Expenditure							
0112	Election & Poll Expenses.	2,049	4,990	6,000	9,660	(2,941)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,415	12,500	15,000	20,802	(1,085)		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	7,151	8,330	10,000	3,195	(1,179)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Renumeration Expenses	(4,007)	10,000	20,000	20,236	(14,007)	*	Over accrual in previous year and timing
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	139	1,880	2,285	96	(1,741)		
0332	Furniture & Equipment	0	2,080	2,500	0	(2,080)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	151,581	190,020	228,035	186,345	(38,439)	*	Admin costs are under budget
0462	Meeting & Refreshments Expense	14,908	22,330	26,800	13,143	(7,422)		
1822	Accounting & Audit Expenses	17,980	22,900	45,800	29,140	(4,920)		
3112	Rangers Expenses Allocation	1,775	1,920	2,310	2,335	(145)		
7202	Members Depreciation	2,417	20	25	24	2,397		
	Total Operating Expenditure	236,860	328,767	443,203	371,505			
	Total Governance	236,220	328,357	442,703	369,754			

Appendix A - Summary

COA	Adminstration	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	9,983	11,020	13,226	245	(1,037)		
0222	Fringe Benefits Tax	24,040	12,000	24,000	19,238	12,040	*	Timing - full year has been paid
0282	Administration SGC 9.50%	38,002	40,070	48,091	45,247	(2,068)		
0292	Admin Salaries Expense	406,124	479,110	574,947	488,563	(72,986)	*	Below budget
0294	Admin Staff Housing Allowance	12,780	12,500	15,000	17,095	280		
0312	Admin - Max 3% Council Additional Contr	6,076	9,770	11,736	7,392	(3,694)		
0362	ACC ANNUAL LEAVE - ADMIN.	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	16,610	19,933	12,688	3,323		
0402	Insurance Expense	3,557	2,960	3,557	3,004	597		
0422	Office Gardens Expenses	15,591	38,310	45,971	19,122	(22,719)	*	Allocation of overheads is below budget
0432	Admin Building Operations	20,535	24,760	29,759	25,657	(4,225)		
0472	Office Expenses - General	8,836	11,850	14,240	13,978	(3,014)		
0473	Admin Building Repairs & Maintenance	9,980	10,420	12,500	2,107	(440)		
0482	Office Telephone & Internet Expenses	17,491	17,500	21,000	17,230	(9)		
0492	Advertising Expenses	2,922	8,330	10,000	8,686	(5,408)		
0502	Computer Hardware Service & Repair	19,859	25,210	30,270	19,313	(5,351)		
0512	Furniture & Equipment - (Expensed)	3,732	7,490	9,000	2,792	(3,758)		
0522	Freight & Postage Expense	1,613	3,750	4,500	2,274	(2,137)		
0542	Printing & Stationary Expense	20,158	25,410	30,500	30,047	(5,252)		
0552	Motor Vehicle Expenses	13,428	10,250	12,300	30,660	3,178		
0592	Admin Allocated to Programs	(809,295)	(1,014,650)	(1,217,585)	(994,899)	205,355	*	Adminstration costs are below budget
0622	Uniform Expense	1,249	2,910	3,500	2,182	(1,661)		
0632	Staff Training, Conference and Recruitment	12,323	28,090	33,750	21,378	(15,767)	*	Timing
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	28,761	97,580	117,100	55,917	(68,819)	*	Timing
0702	Bank Fees & Charges	4,671	5,000	6,000	4,650	(329)		
0712	Occupational Health & Safety	6,428	5,830	7,000	6,240	598		
0722	Accounting Software Operating Expenditure	35,858	39,865	39,865	32,062	(4,007)		
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	68,418	58,330	70,000	69,491	10,088	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	20,067	9,917	9,800	(628)			

Appendix A - Summary

COA	Adminstation	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(1,026)	(410)	(500)	(672)	(616)		
0553	Grant Income - Admin	0	0	0	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(19,583)	(5,410)	(6,500)	(9,382)	(14,173)	*	Income exceeds budget, insurance rebates
	Total Operating Revenue	(20,608)	(5,820)	(7,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	12,500	15,000	0	(6,600)		
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	51,057	51,000	51,000	1,109	57		
4770	Office & Equipment Reserve - Transfer To	35,339	35,365	35,365	(9,114)	(26)		
4780	Transfer to Light Vehicle Reserve	2,951	830	1,000	18,569	2,121		
	Total Capital Expenditure / Reserve Transfers	95,247	99,695	102,365	23,950			
	Total Administration	94,705	103,792	105,165	(11,828)			
	Total Governance/Administration	330,926	432,149	547,868	357,926			

Appendix A - Summary

COA	Fire Prevention	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Administration Expenses	19,747	24,750	29,710	24,276	(5,003)		
0672	Fire Break Inspection Fees	1,409	2,080	2,500	1,341	(671)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	7,858	8,520	10,226	10,336	(662)		
0832	ESL - Shire Properties.	768	700	840	840	68		
0882	Fire Prevention Enforcement Expenditure	0	830	1,000	5,167	(830)		
1722	Brigades Operating Expenses	36,873	34,477	38,627	54,544	2,396		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	57,556	32,500	39,000	39,531	25,056	*	Depn higher than previous due to new plant
	Total Operating Expenditure	124,211	103,857	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties Income	(1,544)	(1,040)	(1,250)	(1,000)	(504)		
0713	ESL Administration Fees	(4,000)	(3,330)	(4,000)	(4,000)	(670)		
0733	FESA Grant Income	(24,000)	(20,000)	(24,000)	(36,994)	(4,000)		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	(116,557)	0	(200,000)	(440,864)	(116,557)	*	Changeover for P49 Naraling BFB Tender See COA 0884
	Total Operating Revenue	(146,101)	(24,370)	(229,250)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	116,557	0	0	467,707	116,557	*	Changeover for P49 Naraling BFB Tender See COA 0915
0744	Capital Exp. - Land & Buildings	54,206	166,670	200,000	0	(112,464)	*	Timing - Fire Shed
		170,763	166,670	200,000	467,707			
	Total Fire Prevention	148,873	246,157	92,653	137,936			

Appendix A - Summary

COA	Animal Control	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Expenses	9,064	11,360	13,636	11,143	(2,296)		
0842	Animal Control Expenses	3,965	2,310	2,775	978	1,655		
0852	Rangers Allocation	4,933	4,450	5,340	5,397	483		
	Total Operating Expenditure	17,963	18,120	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	(89)	(160)	(200)	(165)	71		
0853	Dog/Cat Registrations Income	(3,281)	(2,310)	(2,775)	(3,646)	(971)		
	Total Operating Revenue	(3,370)	(2,470)	(2,975)	(3,811)			
	Total Animal Control	14,593	15,650	18,776	13,707			

COA	Other Law, Order and Public Safety	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	269	8,820	10,582	10,240	(8,551)		
0902	Rangers Allocation	12,102	12,300	14,771	14,929	(198)		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Misc. Expenses - Other Law and Order	200	830	1,000	370	(630)		
	Total Operating Expenditure	12,571	21,950	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	12,571	21,950	26,353	12,987			

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COA	Rangers Expenses	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,528	0	0	1,757	1,528		
0892	Salary & Wages Expense-Rangers	45,136	58,940	70,722	57,915	(13,804)	*	Timing
0912	Rangers Workers Compensation Expense	1,810	1,510	1,812	0	300		
0922	Rangers Superannuation SGC 9.50%	5,019	4,590	5,514	5,418	429		
0932	Conference & Training	0	1,250	1,500	0	(1,250)		
0952	Rangers Expenses Allocated	(57,511)	(62,360)	(74,837)	(75,640)	4,849		
0982	Rangers Expense	4,018	2,810	3,380	1,115	1,208		
1012	Tools & Equipment - Low Value	0	830	1,000	0	(830)		
0152	PROVISION FOR LSL	0	0	0	3,190	0		
3872	ACCRUED ANNUAL LEAVE - RANGERS	0	0	0	6,245	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	29	0		
	Total Operating Expenditure	0	7,570	9,092	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	34,749	35,000	35,000	0	(251)		
0875	Transfer from Leave Reserve	0	(3,640)	(7,280)	0	3,640		
0970	Tf to Unspent Grants/loans Res.	168	0	0	10,582	168		
0971	Tf From Unspent Grants/loans Res.	(10,582)	(8,820)	(10,582)	0	(1,762)		
	Total Capital Expenditure / Reserve Transfers	24,335	22,540	17,138	10,582			
	Total Rangers Expenses	24,335	30,110	26,230	10,611			
	Total Law, Order and Fire Safety	200,373	313,867	164,012	175,242			

Appendix A - Summary

COA	Education	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	1,017	6,520	7,839	697	(5,503)		
0993	Operating Revenue Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	Total Education	(6,275)	(800)	519	(6,452)			

Appendix A - Summary

COA	Health Inspection and Administration	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,164	1,260	1,515	1,531	(96)		
1292	Health Expenses General	5,087	3,210	3,866	4,536	1,877		
1402	Health Expenses - Admin Allocation	10,602	13,290	15,952	13,033	(2,688)		
	Total Operating Expenditure	16,854	17,760	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,155)	(910)	(1,100)	(1,122)	(245)		
1393	Licences Income Received - Caravan Park	(354)	(290)	(350)	(354)	(64)		
1573	Health Septic Fees	(3,176)	(1,660)	(2,000)	(2,763)	(1,516)		
1583	Health Administration Fees	(3,289)	(1,660)	(2,000)	(2,938)	(1,629)		
	Total Operating Revenue	(7,974)	(4,520)	(5,450)	(7,177)			
	Total Health Inspection and Administration	8,880	13,240	15,883	11,923			

COA	Other Health	30-Apr-15 YTD Actual	30-Apr-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	8,880	13,240	15,883	16,683			

Appendix A - Summary

COA	Housing	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	8,336	10,450	12,543	10,247	(2,114)		
2422	Rangers Allocation Expenses	3,900	4,220	5,075	5,129	(320)		
2522	Staff Housing Repairs & Maintenance	4,109	1,830	2,200	33,298	2,279		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	3,189	2,500	3,000	2,992	689		
2512	Repairs & Maintenance - Non Employee Housing	1,718	6,790	8,168	0	(5,072)		
2542	Housing Other Depreciation	0	1,500	1,800	1,491	(1,500)		
	Total Operating Expenditure	21,253	27,290	32,786	54,920			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	(5,260)	0		
2563	Staff Housing Income	0	0	0	(17,626)	0		
8023	Profit on Sale of Asset.	(4,784)	0	0	(375,987)	(4,784)		Residence - Lot 27 Yuna
2553	Rental Income - Non Employee Housing	(14,760)	(7,800)	(9,360)	(10,275)	(6,960)		
4713	Reimbursements Received	(785)	0	0	(687)	(785)		
	Total Operating Revenue	(20,329)	(7,800)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Building Reserve - Transfer To	85,105	61,000	81,000	(48,705)	24,105	*	Timing
0805	Proceeds from Disposal of Asset - Housing	(74,260)	(65,000)	(65,000)	(517,490)	(9,260)		Timing and extra proceeds are transferred to reserve fund
	Total Capital / Reserves	10,845	(4,000)	16,000	(566,195)			
	Total Housing	11,768	15,490	39,426	(921,109)			

Appendix A - Summary

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

Appendix A - Summary

COA	Sanitation - Household Refuse	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	109,415	133,330	160,000	115,985	(23,915)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	3,338	3,330	4,000	4,008	8		
1792	Refuse Site Repairs & Maintenance	15,932	23,220	27,832	11,508	(7,288)		
2502	Domestic Rubbish - Admin Expenses	20,799	26,070	31,292	25,569	(5,271)		
	Total Operating Expenditure	149,484	185,950	223,124	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(108,504)	(96,336)	(96,525)	(75,900)	(12,168)	*	Income exceeds budget
1904	Additional Domestic Rubbish Collection	0	0	0	(10,125)	0		
	Total Operating Revenue	(108,504)	(96,336)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	40,981	89,614	126,599	71,045			

COA	Sanitation - Other	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	262	280	341	345	(18)		Timing
1882	Parks & Gardens Rubbish Collection Expenses	8,759	17,280	20,737	11,653	(8,521)	*	
1892	Waste Management Facility Improvement Pla	8,950	30,493	30,493	13,975	(21,543)		
1912	Refuse Collection Expenses	5,324	4,580	5,500	2,595	744		
	Total Operating Expenditure	23,296	52,633	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Pla	(14,312)	(15,330)	(18,400)	(22,490)	1,018		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grants Reserve	192	0	0	12,092	192		
	Total Sanitation - Other	9,176	37,303	38,670	18,170			

Appendix A - Summary

COA	Protection of Environment	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	180,800	82,650	165,300	15,223	98,150	*	Timing & Reserve transfers
1932	Reimbursement of Grant Funds P of E	22,996	30,196	30,196	0	(7,200)		
1942	NACC (Other) Grants Expenditure	0	0	0	13,150	0		
1962	Abandoned Vehicle Expense	1,400	3,000	3,000	0	(1,600)		
2022	Landcare Expenditure	2,395	22,500	27,000	15,769	(20,105)	*	Timing
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref COA GL 2923
2042	Declared Species Group Expenses	18,197	38,330	45,993	25,693	(20,133)	*	Timing
2062	Coastal Planning Projects Expenses	10,919	33,330	40,000	0	(22,411)	*	Timing
2072	Rangers Allocation	669	720	871	880	(51)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	248,067	210,726	312,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(122,100)	(96,920)	(116,300)	0	(25,180)	*	Additional funding received from Stat
2213	Declared Species Grant Income	(24,365)	(19,160)	(22,996)	(21,845)	(5,205)		
2923	Dolby Creek Management Plan Income (gst fr	(10,690)	0	0	(15,796)	(10,690)	*	Trust recoup - ref COA GL 2040
2933	Reimbursements & Sundry Income (P of E)	(1,200)	(3,000)	(3,000)	(4,229)	1,800		
	Total Operating Revenue	(158,355)	(119,080)	(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	1,269	0	0	79,949	1,269		
2080	Transfer to Landcare Reserve	1,189	1,660	2,000	2,127	(471)		
2071	Unspent Grants Reserve - Transfer From	(92,041)	(92,041)	(92,041)	0	0		
	Total Capital Expenditure / Reserve Transfers	(137,327)	(138,125)	(137,785)	82,076			
	Total Protection of Environment	(47,615)	(46,479)	32,279	127,098			

Appendix A - Summary

COA	Town Planning and Regional Development	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	9,305	9,330	11,200	9,305	(25)		
0162	PROVISION FOR LSL	0	0	0	10,343	0		
2162	ACCRUED ANNUAL LEAVE - T/PLAN	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	3,020	3,624	3,296	605		
2112	Salary & Wages Expense-T/Plan	143,937	151,640	181,970	180,877	(7,703)		
2122	Superannuation - Council Maximum of 3%	2,738	2,560	3,084	3,127	178		
2132	Superannuation - SGC 9.50%	14,350	13,380	16,063	16,347	970		
2142	Interest Expense - Loan 94 - Buller River	686	1,870	2,248	2,204	(1,185)		
2182	Other Employee Expenses	508	9,830	11,800	6,838	(9,322)		
2192	Heritage Expenses	1,818	3,330	4,000	0	(1,512)		
2202	Town Planners Expenses	982	1,660	2,000	1,754	(678)		
2222	Motor Vehicle Expenses	4,032	6,660	8,000	8,731	(2,628)		
2232	Legal Expenses - Town Planners	24	8,330	10,000	15,009	(8,306)		
2242	Engineering Expenses	2,075	12,500	15,000	9,920	(10,425)	*	Timing - underbudget
2252	Advertising Expenses	132	4,160	5,000	9,164	(4,028)		
3012	Admin Allocation Expenses	53,818	67,470	80,971	66,161	(13,652)	*	Admin costs are below budget
7052	Surveying & Land Expenses	1,920	20,000	40,000	31,206	(18,080)	*	Timing - under budget
7062	T/P Expenses Recoverable	21,084	0	0	272,727	21,084	*	Eliza Shaw fencing project MRWA See COA GL 0343
7072	Planning Projects - Expenses	31,322	66,670	80,000	138,875	(35,348)	*	Timing
	Total Operating Expenditure	292,358	382,410	474,960	784,426			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(316,727)	0		Eliza Shaw fencing project MRWA
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	See COA GL 7062
2233	Town Planning Fees Income - GST Free	(31,196)	(26,660)	(32,000)	(38,273)	(4,536)		
2243	Outsourced Planning Fees - Other LGs	(24,738)	(33,330)	(40,000)	(47,398)	8,592		
2263	Town Planning Fees Income - GST inc	(5,356)	(1,250)	(1,500)	(1,191)	(4,106)		
3603	Heritage Income	(909)	(1,660)	(2,000)	(647)	751		
	Total Operating Revenue	(88,340)	(62,900)	(75,500)	(522,420)			

Appendix A - Summary

COA	Town Planning and Regional Development	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	(25,992)	(72,475)	(72,475)	72,474	46,483	*	Timing
2264	Land Development	1,714	30,000	60,000	0	(28,286)	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	11,027	10,560	21,120	21,120	467		
4801	Transfer To Land Development Reserve	2,111	2,250	2,700	2,938	(139)		
4810	Land Development Reserve - Transfer From	0	(30,000)	(60,000)	0	30,000	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
4820	Legal Reserve - Transfer To	499	540	650	681	(41)		
		(10,641)	(59,125)	(48,005)	97,214			
	Total Town Planning and Regional Developme	193,377	260,385	351,455	359,220			

Appendix A - Summary

COA	Other Community Amenities	30-Apr-15 YTD Actual	30-Apr-15 YTD	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	3,997	5,370	6,470	2,836	(1,373)		
3132	Community Development Expenses	61,046	47,814	95,628	1	13,232	*	Timing - within full year budget
3212	Other Community Amenities Depreciation	1,730	1,660	2,000	2,006	70		
3222	Community Growth Fund	460	15,000	30,000	0	(14,540)	*	Timing
	Total Operating Expenditure	67,233	69,844	134,098	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(2,391)	(1,250)	(1,500)	(2,405)	(1,141)		
3633	Grant - Community Development	(39,600)	(37,852)	(75,702)	0	(1,748)		
	Total Operating Revenue	(41,991)	(39,102)	(77,202)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	24,790	29,748	2,672	(24,790)	*	Timing
7155	Building Reserve Transfer from	(19,926)	(14,926)	(34,926)	0	(5,000)		
	Total Capital Expenditure/Reserve Transfers	(19,926)	9,864	(5,178)	2,672			
	Total Other Community Amenities	5,315	40,606	51,718	5,110			
	Total Community Amenities	201,234	381,429	600,721	473,588			

Appendix A - Summary

COA	Public Halls and Civic Centres	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	22,988	330	400	356	22,658	*	Depn higher due to reval buildings
2722	Public Halls & Showgrounds Expense	15,659	19,640	22,334	25,621	(3,981)		
2732	Nabawa Community Centre Expenses	33,186	56,950	68,342	43,644	(23,764)	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,405	2,620	3,154	3,574	(215)		
3202	Public Halls Admin Allocation	16,105	20,190	24,230	19,799	(4,085)		
	Total Operating Expenditure	90,343	99,730	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	(38)	(80)	(100)	0	42		
2453	Showground/Halls Income Received	(6,282)	(880)	(1,060)	(1,578)	(5,402)		
3423	Grant Income - Yuna Community Centre	(351,323)	(350,000)	(700,000)	0	(1,323)		
	Total Operating Revenue	(357,643)	(350,960)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	CAPITAL EXP. - LAND & BLGDS	289,205	405,000	810,000	39,612	(115,796)	*	Timing was not known at budget.
4925	Principal Repayment - Loan 89	5,248	5,870	7,050	8,243	(622)		
7385	Building Reserve - Transfer from	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	294,453	410,870	717,050	47,855			
	Total Public Halls and Civic Centres	27,152	159,640	134,350	139,271			

Appendix A - Summary

COA	Swimming Areas and Beaches	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	16,186	20,290	24,352	19,898	(4,104)		
3412	Coronation Beach Expenses	22,531	34,340	41,234	30,916	(11,809)	*	Timing
7082	Beaches Depreciation	4,712	7,080	8,500	8,451	(2,368)		
	Total Operating Expenditure	43,429	61,710	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(55,715)	(51,660)	(62,000)	(69,219)	(4,055)		
3444	Fig Tree Camping Fees	(3,787)	(4,580)	(5,500)	(6,796)	793		
	Total Operating Revenue	(59,503)	(56,240)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(16,074)	10,470	11,586	(16,750)			

Appendix A - Summary

COA	Other Recreation and Sport	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	5,814	5,630	6,757	4,742	184		
1472	Yuna Oval Expenses	462	2,510	3,022	584	(2,048)		
1482	Sporting Clubs Expenses	49,940	67,280	80,782	61,441	(17,340)	*	Timing
2642	Parks, Gardens Expense	32,386	47,750	57,436	24,360	(15,364)	*	Timing
2702	Indoor Complex Expense	10,448	13,940	16,732	6,303	(3,492)		
2712	Tennis Clubs Expenses	4,260	5,767	6,293	3,981	(1,507)		
2752	Nabawa - Sport Complex Expense	9,019	10,820	13,007	6,722	(1,801)		
3442	Rec & Sport Admin Allocations	32,210	40,380	48,462	39,597	(8,170)		
7022	Parks & Gardens Depreciation	12,777	13,330	16,000	15,773	(553)		
7092	Other Rec & Sports Depreciation	32,388	4,580	5,500	5,469	27,808	*	Non-cash item - over budget due to revaluation
	Total Operating Expenditure	189,705	211,987	253,991	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(3,180)	(3,820)	(4,095)	(495)		
2803	Grants & Other Income Received	0	0	(272,727)	0	0		Bill Hemsley Park funds only reimbursed from Trust in accordance with conditions set in the "Agreement for the arrangement of Parkfalls recreation site" Expenditure in COA CL 2834
	Total Operating Revenue	(3,675)	(3,180)	(276,547)	(4,095)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	590	0	8,000	0			
2834	Land & Buildings - Capital Expense	18,080	248,580	298,301	0			
2834	Land & Buildings - Capital Expense	18,670	248,580	306,301	0			Refer COA GL 2803
	Total Other Recreation and Sport	204,700	457,387	283,745	164,877			

Appendix A - Summary

COA	Libraries	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
2902	Library Expense	848	2,000	2,000	1,080	(1,152)		
2912	Honorarium Yuna Librarian	500	830	1,000	1,000	(330)		
3582	Libraries Admin Allocations	22,660	28,410	34,094	27,857	(5,750)		
6922	Libraries Depreciation	47	50	60	56	(3)		
	Total Libraries	24,055	31,290	37,154	29,993			

COA	Other Culture	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
3602	Historical Roads Board Building Expense	3,251	4,310	5,180	4,483	(1,059)		
3626	Museum & Clarrie Milne Collection Expense	2,712	6,870	8,251	2,530	(4,158)		
3652	Other Culture Depreciation	2,638	3,330	4,000	3,806	(692)		
3662	Community Heritage Programs	0	12,500	25,000	15,224	(12,500)	*	Subject to grant funding
	Total Operating Expenditure	8,601	27,010	42,431	26,044			
	Operating Revenue							
3445	Grant Funding Received	(69,422)	(42,500)	(85,000)	(40,089)	(26,922)	*	Grant funding not rec'd for Heritage Programs
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
2983	Reimbursements Costs	(10)	0	0	0	(10)		
	Total Operating Revenue	(69,432)	(42,500)	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	CAPITAL EXP. - LAND & BLGDS	19,766	66,660	80,000	30,290	(46,894)	*	Timing
	Total Other Culture	(41,065)	51,170	37,431	15,222			
	Total Recreation and Culture	198,770	709,957	504,267	332,613			

Appendix A - Summary

COA	Road Constuction	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	45,806	57,420	68,914	56,311	(11,614)	*	
	Operating Revenue							
3154	Main Roads - Commodity Route Funding	0	(41,660)	(50,000)	(14,524)	41,660	*	Timing
3173	MW Regional Road Funding	(592,477)	(534,430)	(641,319)	(439,285)	(58,047)	*	Timing
3183	R4R Grant Income	(609,844)	(500,000)	(600,000)	(367,365)	(109,844)	*	Extra amount is interest
3193	R2R (Construction) Income	0	(200,000)	(240,000)	(174,179)	200,000	*	Timing
	Total Operating Revenue	(1,202,321)	(1,276,090)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	1,106,788	0	1,061,641	987,369	1,106,788	*	Timing
3126	Regional Road Group (RRG) Expenditure	1,018,158	716,660	860,001	637,390	301,498	*	Dartmoor project not budgeted but cost was all internal costs, no materials
3170	Tf To Unspent Grants/loans Res.	5,834	0	0	366,757	5,834		
3184	Council Funded Roadworks Expenditure	148,113	942,942	1,130,617	13,636	(794,829)	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Transfer to Roadworks Reserve	1,977	2,250	2,700	2,700	(273)		
	Total Capital Expenditure / Reserve Transfers	2,280,869	1,661,852	3,054,959	2,091,256			
	Total Road Construction	1,124,355	443,182	1,592,554	1,152,215			

Appendix A - Summary

COA	Road Maintenance	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	365,274	362,390	434,875	644,285	2,884		
3502	Depot Maintenance	20,425	19,170	23,003	23,551	1,255		
3512	Street Lighting Expense	5,386	7,750	9,300	9,738	(2,364)		
3522	Depreciation	2,472	2,910	3,500	3,077	(438)		
3532	STREET TREES	2,485	5,830	7,000	7,000	(3,345)		
3542	Roman Roads - User Group.	5,463	4,080	4,901	4,902	1,383		
3562	Road Sign Expense	4,840	4,160	5,000	0	680		
3382	Flood Damage Expense	12,141	0	0	0	12,141	*	To be claimed
3592	Depot Tools (Not Capitalised)	45	2,080	2,500	0	(2,035)		
3802	Road Maintenance Admin Allocation	49,934	62,600	75,125	61,385	(12,666)	*	Admin is under budget
6912	Roads Depreciation	623,937	608,330	730,000	728,955	15,607	*	Small percentage variation
	Total Operating Expenditure	1,092,401	1,079,300	1,295,204	1,482,893			
	Operating Revenue							
3143	MRWA Direct Grant.	(99,400)	(99,400)	(99,400)	(91,440)	0		
3153	Other General Income	0	0	0	(0)	0		
3393	Hudson Resources - Dartmoor Road	(12,586)	(12,586)	(12,586)	(38,367)	0		
	Total Operating Revenue	(111,986)	(111,986)	(111,986)	(129,807)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	2,101	8,330	10,000	0	(6,229)		Yuna Depot power yet to be resolved
3171	T/f Fr Unspent Grants/loans Res.	(367,365)	(367,365)	(367,365)	0	0		
	Total Capital Expenditure / Reserve Transfers	(365,264)	(359,035)	(357,365)	0			
	Total Road Maintenance	615,152	608,280	825,854	1,353,085			

Appendix A - Summary

COA	Road Plant Purchases	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	3,238	2,690	3,238	5,681	548		
3576	Interest Expense - Loan 95	1,781	2,470	2,958	2,942	(689)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	3,160	3,789	17,423	(3,160)		
3912	Interest Expense - Loan 96	5,433	4,520	5,433	1,639	913		
	Total Operating Expenditure	10,453	12,840	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(11,950)	(14,338)	(2,273)	11,950	*	Non Cash Item
	Total Operating Revenue	0	(11,950)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	32,574	77,994	155,986	205,968	(45,420)	*	Timing
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	19,258	19,258	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	(3,500)	(7,000)	0	3,500		
3575	Proceeds from Sale of Plant & Equip	0	(20,000)	(20,000)	(40,000)	20,000	*	Timing
	Total Capital Expenditure / Reserve Transfers	155,329	177,249	252,424	171,690			
	Total Road Maintenance	19,258	19,258	19,941	19,941			
	Total Road Plant Purchases	165,782	178,139	253,504	199,094			

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COA	Traffic Control	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	52,038	65,240	78,292	63,972	(13,202)	*	Admin costs under budget
6502	Vehicle Examination Expense	5,435	4,080	4,912	5,208	1,355		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	410	500	9,071	(410)		
	Total Operating Expenditure	57,473	69,730	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(4,770)	(5,000)	(6,000)	(6,064)	230		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(1,998)	(2,830)	(3,400)	(4,324)	832		
	Total Operating Revenue	(6,798)	(7,830)	(9,400)	(10,388)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,699	24,136	24,136	0	(437)		Funds transferred in from sale of Lot 6 (9) Indialla Rd. Transfers out will take place when full plant purchased
7685	Proceeds from Disposal of Assets	0	0	0	(1,200)	0		
4645	T/f To Lt Vehicle Reserve	125,000	4,170	5,000	0			
	Total Capital Expenditure / Reserve Transfers	148,699	28,306	29,136	(1,200)			
	Total Traffic Control	199,374	90,206	103,440	65,463			
	Total Transport	2,104,662	1,319,807	2,775,353	2,769,856			

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COA	Rural Services	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	3,642	4,560	5,479	4,477	(918)		
6722	Noxious Weeds & Pest Expense	982	4,160	5,000	3,213	(3,178)		
	Total Operating Expenditure	4,623	8,720	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	CAPITAL EXP. - PLANT & EQ.	14,925	15,000	15,000	0			
	Total Rural Services	19,549	23,720	25,479	7,690			

COA	Tourism and Area Promotion	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	830	1,000	0	(830)		
3982	Tourism Expense	1,863	3,680	4,424	2,450	(1,817)		
4282	Promotional Expense	124	1,000	1,200	560	(876)		
	Total Tourism and Area Promotion	1,986	5,510	6,624	3,010			

Appendix A - Summary

COA	Building Control	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	76,665	75,280	90,374	110,869	1,385		
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	36,337	45,550	54,668	44,671	(9,213)		
	Total Operating Expenditure	113,102	120,830	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(23,765)	(12,500)	(15,000)	(24,654)	(11,265)	*	Income exceeds budget
4163	Builder's Registration Board Fee	0	(250)	(300)	0	250		
4173	CTF Commissions Received	(285)	(120)	(150)	(329)	(165)		
4213	Building Commissions Received	(259)	(330)	(400)	(409)	71		
	Total Operating Revenue	(24,309)	(13,200)	(15,850)	(25,392)			
	Total Building Control	88,793	107,630	129,192	130,148			

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COA	Other Economic Services	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	410	500	5,003	(543)		Invoice not paid accrued
4242	Rehab. Gravel Pits Expense	2,718	8,330	10,000	0	(5,612)		
4252	Purchase of Stamps.	37	290	350	82	(253)		
4272	Other Expenditure	11,967	9,990	12,000	11,029	1,977		
	Total Operating Expenditure	14,590	19,020	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(3,248)	(2,910)	(3,500)	(4,303)	(338)		
4243	Annual Post Office Box Fee	(1,233)	(200)	(250)	(36)	(1,033)		
4253	Postage Stamp Income	(92)	(120)	(150)	(128)	28		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(17)	(160)	(200)	(462)	143		
4913	Shire Reserve Income	(450)	(370)	(450)	(450)	(80)		
	Total Operating Revenue	(5,040)	(3,760)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Water Strategy Reserve - Transfer To	243	290	350	332			
	Total Other Economic Services	9,792	15,550	18,650	10,897			
	Total Economic Services	120,120	152,410	179,945	151,746			

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COA	Plant Depreciation	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	134,062	166,660	200,000	160,135	(32,598)	*	Allocation of depn varies to budget
6890	Depn Posted to Jobs	(133,990)	(166,660)	(200,000)	(160,135)	32,670	*	Non-cash item
	Total Plant Depreciation	72	0	0	0			

COA	Private Works	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	13,423	41,650	49,969	30,128	(28,227)	*	Less work than estimated on private works
	Operating Income							
7333	Private Works Income	(18,248)	(47,920)	(57,500)	(32,460)	29,672	*	Partly offset by less costs
	Total Private Works	(4,825)	(6,270)	(7,531)	(2,332)			

Appendix A - Summary

COA	Public Works Overheads	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	PROVISION FOR LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	5,830	3,820	4,585	6,541	2,010		
4322	Superannuation Guarantee - Works Supervisor	7,035	6,200	7,450	5,280	835		
4332	Superannuation Guarantee - Works Staff	52,922	46,640	55,973	55,335	6,282		
4342	Salary Works Supervisor	75,807	70,560	84,680	90,728	5,247		
4352	Superannuation Max 3% - Works Supervisor	2,224	1,750	2,100	1,713	474		
4372	Public Works Sundry Expense	20,247	31,660	38,000	60,789	(11,413)	*	Overhead Allocation Only
4382	Works Supervisor - Conference Attendance	2,287	2,500	3,000	0	(213)		
4392	External Engineering Services	8,132	20,830	25,000	19,324	(12,698)	*	Timing
4402	Sick Leave	11,113	20,130	24,161	7,753	(9,017)		
4412	Annual Leave	46,678	47,310	56,779	57,490	(632)		
4432	Public Holiday Pay	21,814	20,130	24,161	22,558	1,684		
4422	LSL TAKEN - PWO	0	0	0	0	0		Ref COA GL 0102
4442	Occupational Health & Safety Expense	3,903	8,330	10,000	6,224	(4,427)		
4452	Protective Uniform/ Minor Workwear	1,698	5,810	10,300	5,467	(4,112)		
4582	ACCRUED LEAVE (GANG)	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	23,227	29,890	35,875	20,041	(6,663)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	67,252	84,310	101,181	82,676	(17,058)	*	Admin allocations are below budget
6782	Workers Compensation Insurance	18,123	15,100	18,121	12,719	3,023		
7422	Less PWO Allocated to W & S	(369,296)	(417,800)	(501,367)	(497,025)	48,504	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	(1,003)	(2,830)	0	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(15,606)	(15,606)	(15,606)	(810)	(0)		Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	(16,609)	(18,436)	(15,606)	(13,269)			

Appendix A - Summary

COA	Plant Operation Costs	30-Apr-15 YTD Actual	30-Apr-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	47,740	148,600	178,320	67,868	(100,860)	*	Timing
4482	Tyre Purchase Expense	32,318	41,660	50,000	45,675	(9,342)		Below budget
4492	Parts & Outside Repairs Expense	193,812	203,180	243,837	231,264	(9,368)		
4502	Plant Licences Expense	1,118	4,580	5,500	5,467	(3,462)		
4512	Less POC Allocated to W & S	(573,142)	(649,070)	(778,895)	(812,783)	75,928	*	Total costs are below budget
4532	Tools & Consumables	10,774	10,000	12,000	13,916	774		
4542	Fuel, Oil & Grease	208,768	275,000	330,000	326,526	(66,232)	*	Timing
4552	Cutting Edges & Tips	4,741	10,830	13,000	14,366	(6,089)		
5112	Plant Operator - Admin Allocation	51,795	64,930	77,925	63,674	(13,135)	*	Admin allocations are below budget
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	4,366	4,160	5,000	70	206		
	Total Operating Expenditure	18,132	149,712	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(200)	(250)	0	200		
4513	Diesel Fuel Rebate Received	(34,417)	(12,500)	(15,000)	(43,906)	(21,917)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(34,417)	(12,700)	(15,250)	(44,282)			
	Total Plant Operation Costs	(16,284)	137,012	157,279	(44,282)			

Appendix A - Summary

COA	Salaries and Wages	30-Apr-15 YTD Actual	30-Apr-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	669,274	733,590	880,311	889,113	(64,316)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	725,771	705,040	846,049	728,708	20,731	*	
4592	Workers Compensation Paid	22,704	0	0	17,181	22,704	*	
4600	Less Salary & Wages Allocated	(1,403,324)	(1,438,630)	(1,726,360)	(1,617,821)	35,306	*	
	Total Operating Expenditure	14,424	0	0	17,757			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(33,766)	0	0	(11,302)	(33,766)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(19,341)	0	0	6,455			

COA	Unclassified	30-Apr-15 YTD Actual	30-Apr-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	(56,987)	112,306	134,142	(53,428)			