

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS  
As at 31st May 2015

**SYNERGY**

<u>Balance as per Cash at Bank Account GL 160000</u>	45,911.08
<u>Balance as per Cash at Bank Account GL 170000</u>	1,239,308.52
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	<b>\$1,285,219.60</b>

**BANK**

Business Account (Account No 000040)	45,341.76
Investment Accounts (Account No 305784)	\$ 1,137,228.86
Term Deposit 473702 maturing 24May15	\$ 102,079.66
	<hr/>
	1,284,650.28
<i>Less Outstanding Payments</i>	1,194.00
<i>Plus Outstanding Deposits</i>	1,763.32
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-
	<hr/>
	<b>\$ 1,285,219.60</b>

Difference Check 0.00

Date Completed:

02/06/15

Completed by: Moreen Stewart  
Works Admin Officer



Reviewed by: Dianne Raymond  
Mgr Finance & Corporate Services



## List of Accounts Paid - May 2015

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4927	08/05/2015	Petty Cash	-173.50
4928	15/05/2015	Australian Communications & Media Authority	-106.00
4929	29/05/2015	St John Ambulance	-1194.00
EFT18017	08/05/2015	At the Flower Pot	-260.00
EFT18018	08/05/2015	Apprentice and Traineeship Company - Midwest	-901.40
EFT18019	08/05/2015	Clockwork Print	-159.50
EFT18020	08/05/2015	Cobra Earthmoving & Construction Machinery	-15708.00
EFT18021	08/05/2015	Courier Australia - Toll Ipec	-9.50
EFT18022	08/05/2015	Donegan Services	-1432.00
EFT18023	08/05/2015	GHD Pty Ltd	-6879.51
EFT18024	08/05/2015	Geraldton Building Services & Cabinets	-85422.70
EFT18025	08/05/2015	Guardian Print & Graphics	-389.00
EFT18026	08/05/2015	Keen Bros Geraldton Pty Ltd	-2404.00
EFT18027	08/05/2015	Maurice Battilana	-413.62
EFT18028	08/05/2015	ML Communications	-19.80
EFT18029	08/05/2015	Miralec	-1738.00
EFT18030	08/05/2015	Nabawa Valley Tavern	-620.00
EFT18031	08/05/2015	Ralf E Mulks	-1200.00
EFT18032	08/05/2015	Shire of Carnarvon	-16984.75
EFT18033	08/05/2015	Talis Consultants	-698.50
EFT18034	08/05/2015	ThinkWater Geraldton	-199.75
EFT18035	08/05/2015	Thurkles Dozing	-14960.00
EFT18036	08/05/2015	Western Australian Treasury Corporation	-1912.70
EFT18037	08/05/2015	City of Greater Geraldton	-660.00
EFT18038	15/05/2015	Aussie Sheds	-50000.00
EFT18039	15/05/2015	Australian performing Right association	-68.54
EFT18040	15/05/2015	Anthony Abbott	-285.70
EFT18041	15/05/2015	BT Business Super	-204.52
EFT18042	15/05/2015	Colonial first state super	-421.61
EFT18043	15/05/2015	Central Institute of Technology	-2000.00
EFT18044	15/05/2015	Courier Australia - Toll Ipec	-40.15
EFT18045	15/05/2015	Gadens Lawyers Sydney	-242.01
EFT18046	15/05/2015	Dove River Pty Ltd	-113.10
EFT18047	15/05/2015	Five Star Business Equipment and Communications	-1381.16
EFT18048	15/05/2015	Fletcher Communications	-775.50
EFT18049	15/05/2015	Geraldton Bobcat	-550.00
EFT18050	15/05/2015	Geraldton Fuel	-23080.58
EFT18051	15/05/2015	Great Northern Rural Services	-910.65
EFT18052	15/05/2015	Greenline Truck Hire	-3410.00
EFT18053	15/05/2015	Hersey	-2049.65
EFT18054	15/05/2015	Hostplus Superannuation	-114.17
EFT18055	15/05/2015	Land Insights	-6861.47
EFT18056	15/05/2015	LGSP	-7725.98
EFT18057	15/05/2015	Midwest Mowers and Small Engines	-2884.00
EFT18058	15/05/2015	Nabawa Valley tavern	-112.00
EFT18059	15/05/2015	Queens Iga	-429.08
EFT18060	15/05/2015	Rest Superannuation	-103.14
EFT18061	15/05/2015	Thurkles Dozing	-22264.00
EFT18062	15/05/2015	TransTank International	-47.50
EFT18063	15/05/2015	W&D.J.C.Mincherton & Son	-23100.00
EFT18064	15/05/2015	AMP Flexible Super - AMP Retirement Trust	-204.52
EFT18066	22/05/2015	City of Greater Geraldton	-11225.50
EFT18067	22/05/2015	Synergy	-963.85
EFT18068	22/05/2015	AMPAC Debt Recovery (WA) Pty Ltd	-1000.00

## List of Accounts Paid - May 2015

Chq/EFT	Date	Name	Amount
EFT18069	22/05/2015	Apprentice and Traineeship Company - Midwest	-901.40
EFT18070	22/05/2015	Boc Limited	-258.57
EFT18071	22/05/2015	Boomer Sheds	-9150.00
EFT18072	22/05/2015	Cobra Earthmoving & Construction Machinery	-2244.00
EFT18073	22/05/2015	Courier Australia - Toll Ipec	-35.42
EFT18074	22/05/2015	Geraldton Sheetmetal and Roofing	-213.40
EFT18075	22/05/2015	Greenfield Technical Services	-858.00
EFT18076	22/05/2015	IT Vision	-1499.30
EFT18077	22/05/2015	Jupps Carpets & Ceramics Pty Ltd	-395.00
EFT18078	22/05/2015	Local Community insurance services	-715.00
EFT18079	22/05/2015	Landmark	-1717.93
EFT18080	22/05/2015	Midwest Mowers and Small Engines	-25.00
EFT18081	22/05/2015	Miralec	-2194.50
EFT18082	22/05/2015	Parkfalls Mowing Service	-5700.00
EFT18083	22/05/2015	Total Uniforms	-646.80
EFT18084	22/05/2015	West Steel Sheds	-43485.62
EFT18085	29/05/2015	Aussie Sheds	-50000.00
EFT18086	29/05/2015	Afgri (Waltons)	-242.33
EFT18087	29/05/2015	AMPAC Debt Recovery (WA) Pty Ltd	-357.75
EFT18088	29/05/2015	Advanced Spatial Technologies Pty Ltd	-295.63
EFT18089	29/05/2015	Atom Supplies	-1144.13
EFT18090	29/05/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT18091	29/05/2015	Australia Post	-166.08
EFT18092	29/05/2015	BT Business Super	-204.52
EFT18093	29/05/2015	Batavia Concrete	-1039.50
EFT18094	29/05/2015	Battery Mart	-706.20
EFT18095	29/05/2015	Bridgestone Tyre Centre	-5397.00
EFT18096	29/05/2015	Bunnings Group Limited	-952.96
EFT18097	29/05/2015	CJD Equipment PTY LTD	-928.79
EFT18098	29/05/2015	Colonial first state super	-501.31
EFT18099	29/05/2015	Central West Pump Service	-1663.20
EFT18100	29/05/2015	Coates Hire Operations Pty Ltd	-65.50
EFT18101	29/05/2015	Fletcher Communications	-4005.11
EFT18102	29/05/2015	Paint Place Geraldton	-948.83
EFT18103	29/05/2015	Geraldton Toyota	-45424.97
EFT18104	29/05/2015	Glenfield IGA	-96.89
EFT18105	29/05/2015	Greymach Pty Ltd T/A Agwest Machinery & Midwest	-62324.00
EFT18106	29/05/2015	Hoppys Parts R Us	-248.19
EFT18107	29/05/2015	Hostplus Superannuation	-114.17
EFT18108	29/05/2015	JLW Engineering	-151.80
EFT18109	29/05/2015	Jason Signmakers	-2057.00
EFT18110	29/05/2015	Landgate	-7390.24
EFT18111	29/05/2015	LGSP	-8116.67
EFT18112	29/05/2015	Leading Edge Computers	-96.50
EFT18113	29/05/2015	McLeods Barristers and Solicitors	-215.86
EFT18114	29/05/2015	Midwest Chemical & Paper	-122.99
EFT18115	29/05/2015	Midwest Fire Protection Service- Deltazone	-3845.60
EFT18116	29/05/2015	Midwest Mowers and Small Engines	-530.00
EFT18117	29/05/2015	Nabawa Valley tavern	-466.00
EFT18118	29/05/2015	Onsite Rental Group	-336.93
EFT18119	29/05/2015	Option Refrigeration & Air Conditioning	-235.73
EFT18120	29/05/2015	Rest Superannuation	-100.85
EFT18121	29/05/2015	Staples	-769.93
EFT18122	29/05/2015	Statewide Steel Pty Ltd	-5937.50
EFT18123	29/05/2015	The West Australian	-218.40

## List of Accounts Paid - May 2015

Chq/EFT	Date	Name	Amount
EFT18124	29/05/2015	ThinkWater Geraldton	-220.60
EFT18125	29/05/2015	Totally Work Wear	-489.94
EFT18126	29/05/2015	Truckline	-62.65
EFT18127	29/05/2015	Urbis Pty Ltd	-4070.00
EFT18128	29/05/2015	Western Australian Local Government Association.	-390.00
EFT18129	29/05/2015	Western Australian Treasury Corporation	-11712.87
EFT18130	29/05/2015	Western Resource Recovery Pty Ltd	-627.50
EFT18131	29/05/2015	Westrac Pty Ltd	-4896.83
EFT18132	29/05/2015	Young Motors	-382.28
EFT18133	29/05/2015	AMP Flexible Super - AMP Retirement Trust	-204.52
EFT18134	29/05/2015	Synergy	-103.30
EFT18135	29/05/2015	Telstra	-1936.60
DD14870.1	05/05/2015	Westpac	-162.70

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**-619882.40**

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### TRUST ACCOUNT

EFT18065	22/05/2015	Diocese of Geraldton	-525.00
EFT18136	29/05/2015	W&D.J.C.Mincherton & Son	-525.00

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**-1050.00**

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**-620932.40**

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 May 2015**

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

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# Shire of Chapman Valley

## Compilation Report

For the Period Ended 31 May 2015

### Report Purpose

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

### Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 May 2015 of \$1,570,202.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

### Preparation

Prepared by: Kristy Williams

Reviewed by: Dianne Raymond

Date prepared: 9-Jun-15

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

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$		\$	\$	\$	%	
Governance		32,500	7,500	6,853	22,540	15,687	228.91%	▲
General Purpose Funding - Rates	9	2,199,837	2,218,533	2,218,500	2,188,163	(30,337)	(1.37%)	
General Purpose Funding - Other		906,081	908,081	900,763	940,459	39,696	4.41%	
Law, Order and Public Safety		36,365	32,225	29,524	32,913	3,389	11.48%	
Health		5,450	5,450	4,972	8,682	3,710	74.62%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	8,580	21,769	13,189	153.72%	▲
Community Amenities		388,149	334,220	314,631	464,714	150,083	47.70%	▲
Recreation and Culture		73,610	72,480	66,418	76,752	10,334	15.56%	▲
Transport		131,934	135,724	133,744	117,776	(15,968)	(11.94%)	▼
Economic Services		20,400	20,400	18,656	35,679	17,023	91.25%	▲
Other Property and Services		72,750	88,356	82,288	110,741	28,453	34.58%	▲
<b>Total Operating Revenue</b>		<b>3,883,756</b>	<b>3,839,649</b>	<b>3,792,249</b>	<b>4,027,480</b>	<b>235,231</b>		
<b>Operating Expense</b>								
Governance		(443,203)	(453,076)	(362,932)	(250,781)	112,151	30.90%	▲
General Purpose Funding		(239,620)	(237,920)	(217,397)	(183,677)	33,720	15.51%	▲
Law, Order and Public Safety		(171,819)	(179,099)	(165,284)	(168,460)	(3,176)	(1.92%)	
Health		(21,333)	(21,333)	(19,536)	(18,599)	937	4.80%	
Education and Welfare		(7,839)	(7,839)	(7,172)	(2,379)	4,793	66.83%	▲
Housing		(32,786)	(32,786)	(30,019)	(23,595)	6,424	21.40%	▲
Community Amenities		(1,075,741)	(1,201,612)	(1,051,536)	(828,973)	222,563	21.17%	▲
Recreation and Culture		(515,697)	(526,123)	(478,720)	(398,356)	80,364	16.79%	▲
Transport		(1,293,611)	(1,463,241)	(1,341,218)	(1,355,061)	(13,843)	(1.03%)	
Economic Services		(184,995)	(184,995)	(169,488)	(148,065)	21,423	12.64%	▲
Other Property and Services		(253,407)	(222,498)	(205,461)	(18,881)	186,580	90.81%	▲
<b>Total Operating Expenditure</b>		<b>(4,240,051)</b>	<b>(4,530,522)</b>	<b>(4,048,763)</b>	<b>(3,396,827)</b>	<b>651,936</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,098,985	1,098,985	1,007,347	1,076,151	68,804	6.83%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(3,100)	7,449	(70.61%)	
Adjust Provisions and Accruals		0	0	0	2	2		
<b>Net Cash from Operations</b>		<b>732,141</b>	<b>397,563</b>	<b>740,284</b>	<b>1,703,706</b>	<b>963,422</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	2,049,237	2,069,199	19,962	0.97%	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	83,351	(1,649)	(1.94%)	
<b>Total Capital Revenues</b>		<b>3,276,720</b>	<b>2,949,748</b>	<b>2,134,237</b>	<b>2,152,550</b>	<b>18,313</b>		
<b>Capital Expenses</b>								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(983,419)	(599,147)	384,272	39.08%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(2,621,348)	(2,431,750)	189,598	7.23%	
Infrastructure - Parks	13	(272,727)	(272,727)	(254,364)	0	254,364	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(166,991)	(313,276)	(146,285)	(87.60%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
<b>Total Capital Expenditure</b>		<b>(5,202,439)</b>	<b>(4,798,427)</b>	<b>(4,050,258)</b>	<b>(3,367,872)</b>	<b>682,386</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,925,719)</b>	<b>(1,848,679)</b>	<b>(1,916,021)</b>	<b>(1,215,322)</b>	<b>700,699</b>		
<b>Financing</b>								
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	740,651	564,801	(175,850)	(23.74%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(152,181)	(573)	(0.38%)	
Transfer to Reserves	7	(301,765)	(241,765)	(241,765)	(315,805)	(74,040)	(30.62%)	▼
<b>Net Cash from Financing Activities</b>		<b>329,089</b>	<b>466,113</b>	<b>347,278</b>	<b>96,815</b>	<b>(250,463)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(864,489)</b>	<b>(985,003)</b>	<b>(828,459)</b>	<b>585,199</b>	<b>1,413,658</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>864,489</b>	<b>985,003</b>	<b>985,003</b>	<b>985,003</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>156,544</b>	<b>1,570,202</b>	<b>1,413,658</b>		

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

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

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

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
<b>Operating Revenues</b>								
Rates	9	2,199,837	2,218,533	2,218,500	2,188,163	(30,337)	(1.37%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,147,570	1,131,826	1,372,022	240,196	21.22%	▲
Fees and Charges		392,040	392,908	361,355	371,089	9,734	2.69%	
Interest Earnings		65,800	65,800	60,280	86,513	26,233	43.52%	▲
Other Revenue		500	500	451	5,419	4,968	1101.55%	
Profit on Disposal of Assets	8	14,338	14,338	9,669	3,100	(6,569)	(67.94%)	
<b>Total Operating Revenue</b>		<b>3,887,545</b>	<b>3,839,649</b>	<b>3,782,081</b>	<b>4,026,306</b>	<b>244,225</b>		
<b>Operating Expense</b>								
Employee Costs		(1,223,219)	(1,278,326)	(1,170,080)	(1,103,427)	66,653	5.70%	
Materials and Contracts		(1,623,816)	(1,841,620)	(1,574,739)	(942,624)	632,115	40.14%	▲
Utility Charges		(75,975)	(59,550)	(54,461)	(40,795)	13,666	25.09%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(1,007,347)	(1,076,151)	(68,804)	(6.83%)	
Interest Expenses		(19,031)	(19,031)	(17,413)	(14,030)	3,383	19.43%	▲
Insurance Expenses		(167,025)	(167,025)	(160,023)	(170,568)	(10,545)	(6.59%)	
Other Expenditure		(32,000)	(62,196)	(54,522)	(48,056)	6,466	11.86%	▲
Loss on Disposal of Assets	8	(3,789)	(3,789)	0	0	0		
<b>Total Operating Expenditure</b>		<b>(4,243,840)</b>	<b>(4,530,522)</b>	<b>(4,038,585)</b>	<b>(3,395,651)</b>	<b>642,934</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,098,985	1,098,985	1,007,347	1,076,151	68,804	6.83%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(3,100)	7,449	(70.61%)	
Adjust Provisions and Accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>732,141</b>	<b>397,563</b>	<b>740,294</b>	<b>1,703,706</b>	<b>963,412</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	2,049,227	2,069,199	19,972	0.97%	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	83,351	(1,649)	(1.94%)	
<b>Total Capital Revenues</b>		<b>3,276,720</b>	<b>2,949,748</b>	<b>2,134,227</b>	<b>2,152,550</b>	<b>18,323</b>		
<b>Capital Expenses</b>								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(983,419)	(599,147)	384,272	39.08%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(2,621,348)	(2,431,750)	189,598	7.23%	
Infrastructure - Parks	13	(272,727)	(272,727)	(254,364)	0	254,364	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(166,991)	(313,276)	(146,285)	(87.60%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
<b>Total Capital Expenditure</b>		<b>(5,202,439)</b>	<b>(4,798,427)</b>	<b>(4,050,258)</b>	<b>(3,367,872)</b>	<b>682,386</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,925,719)</b>	<b>(1,848,679)</b>	<b>(1,916,031)</b>	<b>(1,215,322)</b>	<b>700,709</b>		
<b>Financing</b>								
Transfer from Reserves	7	782,462	859,486	740,651	564,801	(175,850)	(23.74%)	
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(152,181)	(573)	(0.38%)	
Transfer to Reserves	7	(301,765)	(241,765)	(241,765)	(315,805)	(74,040)	(30.62%)	▼
<b>Net Cash from Financing Activities</b>		<b>329,089</b>	<b>466,113</b>	<b>347,278</b>	<b>96,815</b>	<b>(250,463)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(864,489)</b>	<b>(985,003)</b>	<b>(828,459)</b>	<b>585,199</b>	<b>1,413,658</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>864,489</b>	<b>985,003</b>	<b>985,003</b>	<b>985,003</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>156,544</b>	<b>1,570,202</b>	<b>1,413,658</b>		

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

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



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

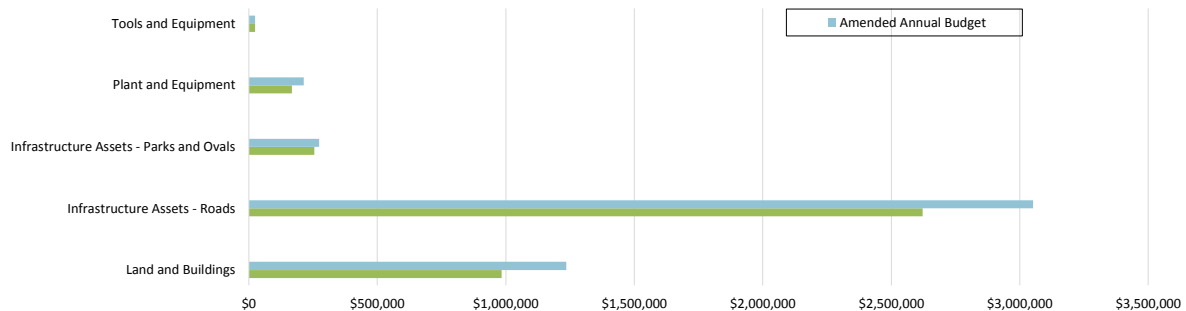
		YTD 31 05 2015					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	571,276	27,871	599,147	983,419	1,235,322	(384,272)
Infrastructure Assets - Roads	13	0	2,431,750	2,431,750	2,621,348	3,052,257	(189,598)
Infrastructure Assets - Parks and Ovals	13	0	0	0	254,364	272,727	(254,364)
Plant and Equipment	13	0	313,276	313,276	166,991	213,985	146,285
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
<b>Capital Expenditure Totals</b>		<b>584,785</b>	<b>2,783,087</b>	<b>3,367,872</b>	<b>4,050,258</b>	<b>4,798,427</b>	<b>(682,386)</b>

**Funded By:**

Capital Grants and Contributions	2,069,199	2,049,237	3,191,720	19,962
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	83,351	85,000	85,000	(1,649)
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
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>387,291</b>	<b>740,651</b>	<b>629,365</b>	<b>(353,360)</b>
Own Source Funding - Operations	440,740	788,005	262,977	(347,265)
<b>Capital Funding Total</b>	<b>3,367,872</b>	<b>4,050,258</b>	<b>4,798,427</b>	<b>(682,386)</b>

Comments and graphs

Capital Expenditure Program YTD



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

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

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

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

*Economic: Business development and attraction.*

*Leadership: Engagement and communication*

*Community: Maintaining and growing the population*

*Environment: Protection and sustainability*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

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

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

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.



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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	15,687	228.91%		Permanent	Insurance rebates received
General Purpose Funding - Rates	(30,337)	(1.37%)	▲	Permanent	Excess rates recognised in 13/14
General Purpose Funding - Other	39,696	4.41%	▲	Permanent	Partly due to increase interest on muni fund
Law, Order and Public Safety	3,389	11.48%	▲		Below \$10,000
Health	3,710	74.62%	▼		Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	13,189	153.72%	▲	Permanent	Rental income from housing higher and profit on sale of house higher than budget
Community Amenities	150,083	47.70%		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	10,334	15.56%		Permanent	Camping and Showground fees higher than budget
Transport	(15,968)	(11.94%)	▲	Timing	Grant funding timing difference
Economic Services	17,023	91.25%	▲	Permanent	Building licence revenue higher than budget
Other Property and Services	28,453	34.58%		Permanent	Workers comp higher than budget
				Permanent	Private works income below budget
				Permanent	Diesel fuel rebate higher than budget
<b>Operating Expense</b>					
Governance	112,151	30.90%	▲	Timing	Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	33,720	15.51%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(3,176)	(1.92%)			Below \$10,000
Health	937	4.80%			Below \$10,000
Education and Welfare	4,793	66.83%	▲		Below \$10,000
Housing	6,424	21.40%	▲		Below \$10,000
Community Amenities	222,563	21.17%	▲	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	80,364	16.79%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	(13,843)	(1.03%)		Timing	Below 10% material variance
Economic Services	21,423	12.64%	▲	Timing	Timing, a number of small variations
Other Property and Services	186,580	90.81%	▲	Timing	Timing difference for allocations
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	19,962	0.97%		Timing	Grants received earlier than expected
Proceeds from Disposal of Assets	(1,649)	(1.94%)			Below \$10,000
<b>Capital Expenses</b>					
Land and Buildings	384,272	39.08%	▲	Timing	Timing, projects yet to commence
Infrastructure - Roads	189,598	7.23%		Timing	Timing of works program
Infrastructure - Parks	254,364	100.00%	▲	Timing	Works have not started on Bill Hemsley park
Plant and Equipment	(146,285)	(87.60%)	▼	Timing	Timing - equipment not yet purchased
Tools and Equipment	437	1.81%			Below \$10,000
<b>Financing</b>					
Loan Principal	(573)	(0.38%)		Timing	Below \$10,000
Transfers to reserves	(74,040)	(30.62%)	▼	Timing	Timing

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

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 May 2015	30th June 2014	YTD 31 May 2014
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,285,920	1,187,960	1,830,204
Cash Restricted	4	1,402,748	1,159,147	1,165,670
Receivables - Rates	6	121,131	93,351	94,227
Receivables -Other	6	195,518	99,566	22,514
Interest / ATO Receivable/Trust		11,277	99,753	12,431
Inventories		3,653	10,600	10,600
		3,020,247	2,650,377	3,135,646
<b>Less: Current Liabilities</b>				
Payables		(47,297)	(418,309)	(26,674)
ATO Payable		0	0	0
Provisions		(343,551)	(256,491)	(256,491)
		(390,848)	(674,800)	(283,165)
Less: Cash Reserves	7	(1,402,748)	(1,147,048)	(1,165,670)
Add: Leave Provisions		343,551	256,491	256,491
<b>Net Current Funding Position</b>		<b>1,570,202</b>	<b>1,085,020</b>	<b>1,943,302</b>

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

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
At Call (000040)		45,911			45,911	WBC	
At Call (305784)		1,137,229			1,137,229	WBC	
TD 473702 (YFIG Contribution)	2.97%	102,080				WBC	24.05.2015
At Call (000067)				128,655	128,655	WBC	
Cash On Hand		700			700		
<b>(b) Term Deposits</b>							
TD 39-6911 - Leave	2.10%		92,466		92,466	WBC	
TD 39-6938 - Water	2.10%		13,795		13,795	WBC	
TD 39-6903 - Office	2.10%		43,589		43,589	WBC	
TD 39-2531 - Vehicle	2.10%		248,646		248,646	WBC	
TD 39-2582 - Legal	2.10%		28,342		28,342	WBC	
TD 39-6946 - Grants	2.10%		54,011		54,011	WBC	
TD 39-2574 - Land	2.10%		119,902		119,902	WBC	
TD 39-2590 - Roadworks	2.10%		112,310		112,310	WBC	
TD 39-2582 - Landcare	2.10%		36,575		36,575	WBC	
TD 39-2558 - Building	2.10%		653,112		653,112	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			283,485	283,485	WBC	11.05.2015
TD 454181 - POS Wokarena	2.91%			127,150	127,150	WBC	30.07.2015
TD 454202 - Wokarena Interse	2.91%			112,898	112,898	WBC	30.07.2015
<b>Total</b>		<b>1,285,920</b>	<b>1,402,748</b>	<b>652,188</b>	<b>3,238,776</b>		

Comments/Notes - Investments

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus		120,515		120,515
	<b>Permanent Changes</b>				0		120,515
122130.19	Opening surplus adjustment				15,548		136,063
120420.02	Declared Species Grant Income	08/14-8	Operating Revenue			(31,096)	104,967
120220.02	Declared Species Group Expense	08/14-8	Operating Expenses			(2,000)	102,967
120550.99	Landcare Expenditure	08/14-8	Operating Expenses		47,744		150,711
119320.09	Transfer from Landcare Reserve	08/14-8	Capital Revenue			(30,196)	120,515
131320.02	Reimbursement of Grant Funds	08/14-8	Operating Expenses			(5,226)	115,289
171550.99	Community Development Expenses	08/14-8	Operating Expenses		14,926		130,215
136330.18	Transfer from Building Reserve	08/14-8	Capital Revenue			(9,700)	120,515
108840.99	Community Development Expenses	02/15-8	Operating Revenue		226,725		347,240
109150.18	Purchase Plant & Equipment MUN	02/15-8	Capital Expenses			(226,725)	120,515
107330.19	Capital Grant - FESA MUN	02/15-8	Capital Revenue			(4,140)	116,375
104820.02	FESA Grant Income MUN	02/15-8	Capital Revenue			(21,000)	95,375
104820.03	Office Telephone & Internet Ex	02/15-8	Operating Expenses		16,500		111,875
105530.19	Office Telephone & Internet Ex	02/15-8	Operating Expenses			(25,000)	86,875
101630.2	Grant Income - Admin MUN	02/15-8	Operating Revenue			(72,475)	14,400
103330.2	Town Planning Projects - Incom	02/15-8	Operating Revenue		15,606		30,006
113040.99	Contr. & Reim. (PWO). MUN	02/15-8	Operating Revenue			(8,000)	22,006
104730.02	Capital Expenditure Plant & Eq	02/15-8	Capital Expenses			(5,300)	16,706
119620.02	Admin Building Repairs & Maint	02/15-8	Operating Expenses			(3,000)	13,706
129330.2	Abandoned Vehicle Expense MUN	02/15-8	Operating Expenses		3,000		16,706
136330.18	Reimbursements & Sundry Income	02/15-8	Operating Revenue		32,728		49,434
131320.02	Grant - Community Development	02/15-8	Capital Revenue			(32,728)	16,706
127430.15	Community Development Expenses	02/15-8	Operating Expenses			(1,130)	15,576
101730.14	Sports Club Hire Income MUN	02/15-8	Operating Expenses			(6,000)	9,576
100120.02	Legal Fees - Recovered MUN	02/15-8	Capital Revenue		8,000		17,576
100220.02	Legal Fees GST Free MUN	02/15-8	Operating Expenses			(2,000)	15,576
127020.02	Rates - Legal Expenses MUN	02/15-8	Operating Expenses			(5,000)	10,576
119030.14	Indoor Complex Expense MUN	02/15-8	Operating Expenses		5,200		15,776
119040.14	Domestic Rubbish Collection Fe	02/15-8	Capital Revenue			(5,200)	10,576
108920.01	Additional Domestic Rubbish Co	02/15-8	Capital Revenue			(7,280)	3,297
108750.99	Rangers Wages Expense MUN	02/15-8	Operating Expenses		7,280		10,577
100330.11	Transfer from Leave Reserve MU	02/15-8	Capital Revenue		2,264		12,841
100710.11	Back Rates MUN	02/15-8	Capital Revenue		16,432		29,273
101320.02	Interim Rates Raised MUN	02/15-8	Capital Revenue		3,700		32,973
117620.02	Valuation Expenses MUN	02/15-8	Operating Expenses			(21,625)	11,348
135020.01	Domestic Rubbish Collection Ex	02/15-8	Operating Expenses			(5,544)	5,804
135540.99	Depot Maintenance MUN	02/15-8	Operating Expenses			(12,000)	(6,197)
135610.99	Plant & Equipment Purchases MU	02/15-8	Capital Expenses		7,000		803
131840.01	T/f From PI Reserve-plant MUN	02/15-8	Capital Revenue		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
				<b>0</b>	<b>940,326</b>	<b>(940,326)</b>	

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

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

	YTD 31 May 2015	30 June 2014
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,188,163	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,238,475)	(1,945,473)
Equals Current Outstanding	<b>121,131</b>	<b>221,225</b>
<b>Net Rates Collectable</b>	<b>121,131</b>	<b>221,225</b>
% Collected	98.93%	89.79%

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	41,536	151,239	0	2,743
<b>Total Receivables General Outstanding</b>				<b><u>195,518</u></b>

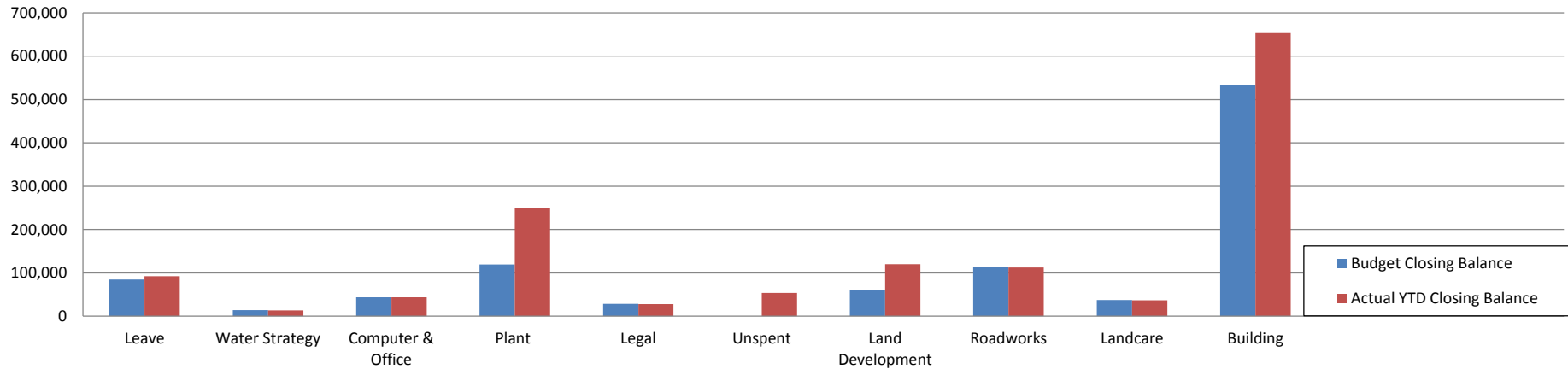
**Amounts shown above include GST (where applicable)**

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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	1,171	50,000	50,000	(7,280)	0		85,015	92,466
Water Strategy	13,535	350	260	0	0	0	0		13,885	13,795
Computer & Office	8,197	300	392	35,065	35,000	0	0		43,562	43,589
Plant	120,390	1,000	3,256	125,000	125,000	(127,000)	0		119,390	248,646
Legal	27,808	650	534	0	0	0	0		28,458	28,342
Unspent	542,462	0	8,680	0	0	(542,462)	(497,131)		0	54,011
Land Development	117,644	2,700	2,258	0	0	(60,000)	0	02/15-22	60,344	119,902
Roadworks	110,195	2,700	2,115	0	0	0	0		112,895	112,310
Landcare	83,085	2,000	1,234	0	0	(47,744)	(47,744)	08/14-8	37,341	36,575
Building	587,133	16,000	11,645	65,000	74,260	(135,000)	(19,926)	08/14-8	533,133	653,112
	<b>1,651,744</b>	<b>26,700</b>	<b>31,545</b>	<b>275,065</b>	<b>284,260</b>	<b>(919,486)</b>	<b>(564,801)</b>		<b>1,034,023</b>	<b>1,402,748</b>

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



Shire of Chapman Valley  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 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	
\$	\$	\$	\$	\$	\$	\$		
0	0	0	0	<b>Plant and Equipment</b>				
12,727	(1,953)	9,091	(1,683)	Kubota Mower (2008)	(14,338)	0	14,338	
				Isuzu Tip Truck (2000)	3,789	-1,683	(5,472)	
70,000	(524)	74,260	4,784	<b>Housing</b>				
				Yuna Residence	0	4,784	4,784	
<b>82,727</b>	<b>(2,477)</b>	<b>83,351</b>	<b>3,101</b>		<b>(10,549)</b>	<b>3,101</b>	<b>13,650</b>	

Comments - Capital Disposal/Replacements

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

**Note 9: RATING INFORMATION**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>Differential General Rate</b>											
GRV	6.9473	232	4,301,956	298,870	23,366	2,264	324,500	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
<b>Sub-Totals</b>		634	191,417,969	2,078,269	23,046	2,264	2,103,579	2,078,269	16,432	2,264	2,096,965
	<b>Minimum \$</b>										
<b>Minimum Payment</b>											
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
<b>Sub-Totals</b>		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
Concession							2,225,147				2,218,533
<b>Amount from General Rates</b>							0				0
Ex-Gratia Rates											0
Excess Rates							(36,984)				0
<b>Totals</b>							<b>2,188,163</b>				<b>2,218,533</b>

Comments - Rating Information



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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	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		22,379	21,120	0	1,259	1,059	2,248
Loan 93 - Plant	75,377		75,377	75,377	0	0	3,238	3,238
Loan 95 - Plant	43,293		21,057	19,941	22,236	23,352	1,895	2,958
Loan 96 - Plant	151,500		28,120	28,120	123,380	123,380	5,433	5,433
	346,842	0	152,181	151,608	194,661	195,234	14,030	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC		494,172	0	494,172	0	497,615	(3,443)
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	326,866	(1,775)
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
<b>GOVERNANCE</b>								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	15,338	(8,838)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	(25,000)	0	0	0	0
Other / Minor							7,519	
<b>LAW, ORDER, PUBLIC SAFETY</b>								
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
<b>HOUSING</b>								
Other / Minor				0	0	0	523	(523)
<b>COMMUNITY AMENITIES</b>								
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	42,974	0
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission			9,600		9,600	14,110	(4,510)
Dept of Sport and Rec	Pool revitalisation			8,128		8,128	15,000	(6,872)
Community Arts Grant - Cloud Chasing	CANWA			15,000		15,000	15,000	0
Other / Minor				3,000	3,000		5,599	(2,599)

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
<b>RECREATION AND CULTURE</b>								
Transfer from Trust	Developer Contribution		272,727	0	0	272,727	0	272,727
Yuna Comunity Centre	YFIG		100,000	0	0	100,000	120,000	(20,000)
Yuna Comunity Centre	Lotterywest		200,000	0	0	200,000	0	200,000
Yuna Comunity Centre	MW Development Commission		250,000	0	0	250,000	250,000	0
Yuna Comunity Centre	Dept of Sport and Rec		150,000	0	0	150,000	0	150,000
Yuna Comunity Centre	Interest		0	0	0	0	2,057	(2,057)
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)
<b>TRANSPORT</b>								
Insurance Reimbursement			0	15,606	15,606	0	15,606	0
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400	0	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	308,842	(8,842)
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	240,000	0
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)
<b>OTHER</b>								
Workers Compensation			0	0	0	0	34,028	0
Diesel Fuel Rebate							38,283	
<b>TOTALS</b>			<b>4,406,750</b>	<b>(394,433)</b>	<b>1,147,569</b>	<b>2,864,748</b>	<b>3,441,221</b>	<b>689,229</b>
Operating	Operating		1,215,030		1,147,569	0	1,372,022	
Non-Operating	Non-operating		3,191,720		0	2,864,748	2,069,199	
			<u>4,406,750</u>		<u>1,147,569</u>	<u>2,864,748</u>	<u>3,441,221</u>	

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

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-May-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(3,150)	3,150	0
Nomination Deposits	0	0	0	0
Building Commission	(86)	(13,246)	8,903	(4,429)
CTF Levy	(100)	(26,758)	17,260	(9,598)
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)	(15,930)	48,545	(703,810)
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
	<b>(666,932)</b>	<b>(65,914)</b>	<b>80,658</b>	<b>(652,188)</b>

Level of Completion Indicators

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

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 May 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
	<b>Land and Buildings</b>							
	<b>Governance</b>							
○	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	7,750	5,900	(1,850)	0	Back Office completed
○	<b>Governance Total</b>	<b>15,000</b>	<b>15,000</b>	<b>13,750</b>	<b>5,900</b>	<b>(7,850)</b>	<b>0</b>	
	<b>Fire Prevention</b>							
●	Howatharra Shed	0	200,000	183,337	145,115	(38,222)	0	Estimated completion date 1 June
●	<b>Fire Prevention Total</b>	<b>0</b>	<b>200,000</b>	<b>183,337</b>	<b>145,115</b>	<b>(38,222)</b>	<b>0</b>	
	<b>Community Amenities</b>							
○	Nabawa Cemetery parking / entry statement	29,748	29,748	27,269	0	(27,269)	0	Scheduled for May 2015
○	Green Drive Land Development	0	60,000	45,000	1,714	(43,286)	0	Ref minute 02/15-22 Budget Variation. Will continue into July/Aug 2015
○	<b>Community Amenities Total</b>	<b>29,748</b>	<b>89,748</b>	<b>72,269</b>	<b>1,714</b>	<b>(70,555)</b>	<b>0</b>	
	<b>Recreation and Culture</b>							
●	Yuna Community Centre Construction	805,000	805,000	607,500	366,862	(240,638)	0	Progressing well, roof is on & cladding to start soon. Waiting on feedback from CVAS (after numerous requests)
○	Ticket Box at the Nabawa Showgrounds	5,000	5,000	0	0	0	0	Complete
●	Nabawa Sports Complex (deck, power, concrete slab)	24,500	19,074	19,074	18,156	(918)	0	Waiting on dleivery, will utilise prison crew labour
○	BBQ at Centenary Park	6,500	6,500	0	0	0	0	
○	Nanson Museum Extensions	80,000	80,000	73,326	59,299	(14,027)	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
●	<b>Recreation And Culture Total</b>	<b>926,000</b>	<b>920,574</b>	<b>704,900</b>	<b>444,317</b>	<b>(260,583)</b>	<b>0</b>	
	<b>Transport</b>							
○	Power to Yuna Depot	10,000	10,000	9,163	2,101	(7,062)	0	Progressing however will carry forward to 15/16 Budget, easement may be required
○	<b>Transport Total</b>	<b>10,000</b>	<b>10,000</b>	<b>9,163</b>	<b>2,101</b>	<b>(7,062)</b>	<b>0</b>	
●	<b>Land &amp; Buildings Total</b>	<b>980,748</b>	<b>1,235,322</b>	<b>983,419</b>	<b>599,147</b>	<b>(384,272)</b>	<b>0</b>	

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 May 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
	<b>Infrastructure - Roads</b>							
	<b>Transport</b>							
●	East Bowes Road	1,061,641	1,061,641	916,721	1,106,860	190,139		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	121,327	78,641		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	80,669	(65,452)		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
○	Nanson Showground driveway	26,781	26,781	19,818	19,015	(803)		0 Gravel has been pushed, scheduled to complete prior to June 2015
○	Contingency	74,147	74,147	0	0	0		0
●	<b>Transport Total</b>	<b>3,180,843</b>	<b>3,052,257</b>	<b>2,621,348</b>	<b>2,431,750</b>	<b>(189,598)</b>		<b>0</b>
●	<b>Infrastructure - Roads Total</b>	<b>3,180,843</b>	<b>3,052,257</b>	<b>2,621,348</b>	<b>2,431,750</b>	<b>(189,598)</b>		<b>0</b>

SHIRE OF CHAPMAN VALLEY  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 May 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
	<b>Infrastructure - Parks and Ovals Recreation and Culture</b>							
								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
○	Bill Hemsley Park	272,727	272,727	254,364	0	(254,364)	0	
○	<b>Recreation and Culture Total</b>	<b>272,727</b>	<b>272,727</b>	<b>254,364</b>	<b>0</b>	<b>(254,364)</b>	<b>0</b>	
○	<b>Infrastructure - Parks and Ovals Total</b>	<b>272,727</b>	<b>272,727</b>	<b>254,364</b>	<b>0</b>	<b>(254,364)</b>	<b>0</b>	
	<b>Tools and Equipment</b>							
	<b>Transport</b>							
●	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
●	<b>Transport Total</b>	<b>24,136</b>	<b>24,136</b>	<b>24,136</b>	<b>23,699</b>	<b>(437)</b>	<b>0</b>	
●	<b>Tools and Equipment Total</b>	<b>24,136</b>	<b>24,136</b>	<b>24,136</b>	<b>23,699</b>	<b>(437)</b>	<b>0</b>	
	<b>Plant , Equip. &amp; Vehicles</b>							
	<b>Law, Order And Public Safety</b>							
●	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
●	<b>Law, Order And Public Safety Total</b>	<b>585,000</b>	<b>35,000</b>	<b>35,000</b>	<b>151,306</b>	<b>116,306</b>	<b>0</b>	
	<b>Economic Services</b>							
●	Spray Unit	15,000	15,000	15,000	14,925	(75)	0	Purchased/Complete
●	<b>Economic Services Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>14,925</b>	<b>(75)</b>	<b>0</b>	
	<b>Recreation And Culture</b>							
○	Slasher and Minor Equipment - Western Regions Maintenance in-hou	0	8,000	0	3,612	3,612	0	
○	<b>Recreation And Culture Total</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>3,612</b>	<b>3,612</b>	<b>0</b>	
	<b>Transport</b>							
●	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	32,006	65,840	33,834	0	
●	Utility (Works Supervisor)	49,522	49,522	49,522	45,019	(4,503)	0	Purchased
●	<b>Transport Total</b>	<b>143,985</b>	<b>155,985</b>	<b>116,991</b>	<b>143,433</b>	<b>26,442</b>	<b>0</b>	
●	<b>Plant , Equip. &amp; Vehicles Total</b>	<b>743,985</b>	<b>213,985</b>	<b>166,991</b>	<b>313,276</b>	<b>146,285</b>	<b>0</b>	
○	<b>Capital Expenditure Total</b>	<b>5,202,439</b>	<b>4,798,427</b>	<b>4,050,258</b>	<b>3,367,872</b>	<b>(682,386)</b>	<b>0</b>	

Appendix A - Summary

	31-May-15	31-May-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	183,677	217,397	237,920	200,526	(33,720)	-16%
Governance	250,781	362,932	453,003	370,878	(112,151)	-31%
Law, Order and Public Safety	168,460	165,284	179,099	223,743	3,176	2%
Education	2,379	7,172	7,839	697	(4,793)	-67%
Health	18,599	19,536	21,333	23,860	(937)	-5%
Housing	23,595	30,019	32,786	54,920	(6,424)	-21%
Community Amenities	828,973	1,051,536	1,201,612	1,061,798	(222,563)	-21%
Recreation and Culture	398,356	478,720	526,123	377,267	(80,364)	-17%
Transport	1,355,061	1,341,218	1,463,241	1,645,931	13,843	1%
Economic Services	148,065	169,488	184,995	182,354	(21,423)	-13%
Other Property and Services	18,881	205,461	222,498	55,259	(186,580)	-91%
<b>Total Expenditure (E)</b>	<b>3,396,827</b>	<b>4,048,762</b>	<b>4,530,447</b>	<b>4,197,235</b>		

	31-May-15	31-May-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(3,128,622)	(3,119,263)	(3,126,614)	(2,600,415)	(9,359)	0%
Governance	(22,540)	(6,853)	(7,500)	(36,902)	(15,687)	229%
Law, Order and Public Safety	(149,470)	(29,524)	(232,225)	(526,791)	(119,946)	406%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(8,682)	(4,972)	(5,450)	(7,177)	(3,710)	75%
Housing	(21,769)	(8,580)	(9,360)	(409,835)	(13,189)	154%
Community Amenities	(464,714)	(371,419)	(409,924)	(766,252)	(93,295)	25%
Recreation and Culture	(518,231)	(655,168)	(1,130,207)	(122,800)	136,937	-21%
Transport	(1,628,939)	(1,537,443)	(1,667,043)	(1,137,822)	(91,497)	6%
Economic Services	(35,679)	(18,656)	(20,400)	(30,940)	(17,023)	91%
Other Property and Services	(110,741)	(82,288)	(88,356)	(96,228)	(28,453)	35%
<b>Total Revenue (R)</b>	<b>(6,096,681)</b>	<b>(5,841,486)</b>	<b>(6,704,398)</b>	<b>(5,742,309)</b>		
<b>Operating (Profit)/Loss (R-E)</b>	<b>(2,699,854)</b>	<b>(1,792,723)</b>	<b>(2,173,951)</b>	<b>(1,545,074)</b>		



Appendix A - Summary

	31-May-15	31-May-15	2014/2015	2013/2014		
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Depreciation	1,076,151	1,007,347	1,098,985	1,054,925		
Profit/Loss on Sale of Asset	(3,100)	(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)	1,073,051	996,798	1,088,436	796,759		

	31-May-15	31-May-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	95,718	101,028	102,365	23,950		
Law, Order and Public Safety	286,009	203,175	217,138	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	11,646	(4,000)	16,000	(566,195)		
Community Amenities	(156,104)	(173,902)	(190,968)	178,041		
Recreation and Culture	453,176	965,721	1,108,351	78,145		
Transport	2,482,075	2,510,639	2,979,154	2,261,747		
Economic Services	15,185	15,319	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	3,187,705	3,617,980	4,247,391	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(585,200)	828,459	985,004	100,016		
Opening Current Position	985,003	985,003	985,003	1,085,019		
YTD Current Position	1,570,202	156,544	0	985,003		
Balance should be zero	0	(0)	(1)	(0)		

Appendix A - Summary

COA	Rate Revenue	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	11,176	6,670	8,000	2,561	4,506		Offset with COA GL 0012
0032	Rates Stationary/postage	870	2,288	2,500	1,726	(1,418)		
0062	Sundry Expenses	13	1,826	2,000	180	(1,813)		
0082	Rates - Other Costs.	120	1,562	1,710	280	(1,442)		
0132	Valuation Expenses	12,638	8,250	9,000	21,961	4,388		
0352	Rates - Administration Allocation	158,848	194,975	212,710	173,809	(36,127)	*	Admin allocations are under budget
	Total Operating Expenditure	183,666	215,571	235,920	200,517			
	<b>Operating Revenue</b>							
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	(10,964)	(6,670)	(8,000)	0	(4,294)		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	(23,046)	(16,432)	(16,432)	(9,585)	(6,614)		
0113	Interest - Overdue Rates	(13,563)	(8,250)	(9,000)	(10,309)	(5,313)		
0123	Interest - Instalment Payments	(6,654)	(4,576)	(5,000)	(5,328)	(2,078)		
0133	Interest - Deferred Rates	(232)	(88)	(100)	0	(144)		
0143	Administration Charges	(4,104)	(2,750)	(3,000)	(3,472)	(1,354)		
0173	Legal Fees - Recovered	0	0	0	(1,500)	0		
0183	Account Enquiry Charges	(4,845)	(2,750)	(3,000)	(6,210)	(2,095)		
	Total Operating Revenue	(2,238,077)	(2,252,634)	(2,255,651)	(2,144,723)			
	Total Rate Revenue	(2,054,412)	(2,037,063)	(2,019,731)	(1,944,206)			

Appendix A - Summary

COA	General Purpose Income	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	11	1,826	2,000	9	(1,815)		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(534)	(594)	(650)	(681)	60		
0203	Leave Reserve Income	(1,170)	(913)	(1,000)	(1,109)	(257)		
0204	Land Development Reserve Income	(2,258)	(2,475)	(2,700)	(2,938)	217		
0205	Building Reserve Income	(11,646)	(14,663)	(16,000)	(15,969)	3,017		
0206	Roadworks Reserve Income	(2,115)	(2,475)	(2,700)	(2,700)	360		
0213	Plant Reserve Income	0	(913)	(1,000)	0	913		
0215	Unspent Grants Reserve Income	(8,680)	0	0	0	(8,680)		
0223	Water Strategy Reserve Income	(260)	(319)	(350)	(332)	59		
0233	Grants Commission - Road Funding	(497,615)	(494,172)	(494,172)	(229,848)	(3,443)		
0243	Office & Equipment Reserve Income	(327)	(275)	(300)	(379)	(52)		
0253	Grants Commission - Equalisation	(326,866)	(325,091)	(325,091)	(155,700)	(1,775)		
0273	Plant/Light Vehicle Reserve Income	(3,255)	0	0	(2,557)	(3,255)		
0453	Interest Received - Municipal Account	(34,585)	(22,913)	(25,000)	(41,354)	(11,672)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,234)	(1,826)	(2,000)	(2,127)	592		
	Total Operating Revenue	(890,545)	(866,629)	(870,963)	(455,692)			
	Total General Purpose Income	(890,533)	(864,803)	(868,963)	(455,683)			
<b>Total General Purpose Funding</b>		<b>(2,944,945)</b>	<b>(2,901,866)</b>	<b>(2,888,694)</b>	<b>(2,399,889)</b>			

Appendix A - Summary

COA	Governance	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
1213	Governance Income	(639)	(451)	(500)	(1,751)	(188)		
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	5,489	6,000	9,660	(5,489)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,805	13,750	15,000	20,802	(1,945)		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	2,151	9,163	10,000	3,195	(7,012)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Remuneration Expenses	(3,916)	10,000	20,000	20,236	(13,916)	*	Over accrual in previous year and timing
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	139	2,068	2,285	96	(1,929)		
0332	Furniture & Equipment	0	2,288	2,500	0	(2,288)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	170,305	209,022	228,035	186,345	(38,717)	*	Admin costs are under budget
0462	Meeting & Refreshments Expense	15,897	24,563	26,800	13,143	(8,666)		
1822	Accounting & Audit Expenses	17,980	22,900	45,800	29,140	(4,920)		
3112	Rangers Expenses Allocation	2,086	2,112	2,310	2,335	(26)		
7202	Members Depreciation	2,663	22	25	24	2,641		
	<b>Total Operating Expenditure</b>	<b>250,562</b>	<b>353,174</b>	<b>443,203</b>	<b>371,505</b>			
	<b>Total Governance</b>	<b>249,922</b>	<b>352,723</b>	<b>442,703</b>	<b>369,754</b>			

Appendix A - Summary

COA	Adminstration	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	26,968	12,122	13,226	245	14,846	*	Includes payment to Shire of Carnarvon (I D'Arcy)
0222	Fringe Benefits Tax	24,040	18,000	24,000	19,238	6,040		
0282	Administration SGC 9.50%	41,682	44,077	48,091	45,247	(2,395)		
0292	Admin Salaries Expense	444,974	527,021	574,947	488,563	(82,047)	*	Below budget
0294	Admin Staff Housing Allowance	13,927	13,750	15,000	17,095	177		
0312	Admin - Max 3% Council Additional Contr	6,794	10,747	11,736	7,392	(3,953)		
0362	Acc Annual Leave - Admin	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	18,271	19,933	12,688	1,662		
0402	Insurance Expense	3,557	3,256	3,557	3,004	301		
0422	Office Gardens Expenses	16,782	42,141	45,971	19,122	(25,359)	*	Allocation of overheads is below budget
0432	Admin Building Operations	21,156	27,236	29,759	25,657	(6,080)		
0472	Office Expenses - General	9,581	13,035	14,240	13,978	(3,454)		
0473	Admin Building Repairs & Maintenance	10,330	11,462	12,500	2,107	(1,132)		
0482	Office Telephone & Internet Expenses	19,716	19,250	21,000	17,230	466		
0492	Advertising Expenses	3,014	9,163	10,000	8,686	(6,149)		
0502	Computer Hardware Service & Repair	19,859	27,731	30,270	19,313	(7,872)		
0512	Furniture & Equipment - (Expensed)	3,732	8,239	9,000	2,792	(4,507)		
0522	Freight & Postage Expense	1,774	4,125	4,500	2,274	(2,351)		
0542	Printing & Stationary Expense	23,196	27,951	30,500	30,047	(4,755)		
0552	Motor Vehicle Expenses	13,760	11,275	12,300	30,660	2,485		
0592	Admin Allocated to Programs	(909,261)	(1,116,115)	(1,217,585)	(994,899)	206,854	*	Adminstration costs are below budget
0622	Uniform Expense	1,249	3,201	3,500	2,182	(1,952)		
0632	Staff Training, Conference and Recruitment	12,747	30,899	33,750	21,378	(18,152)	*	Expect to be underbudget
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	31,623	107,338	117,100	55,917	(75,715)	*	To be expended partly in June, will be under budget
0702	Bank Fees & Charges	5,047	5,500	6,000	4,650	(453)		
0712	Occupational Health & Safety	6,428	6,413	7,000	6,240	15		
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	74,736	64,163	70,000	69,491	10,573	*	Depn higher than budget due to revaluation
	<b>Total Operating Expenditure</b>	<b>219</b>	<b>9,758</b>	<b>9,800</b>	<b>(628)</b>			

Appendix A - Summary

COA	Adminstation	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(2,318)	(451)	(500)	(672)	(1,867)		
0553	Grant Income - Admin	0	0	0	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(19,583)	(5,951)	(6,500)	(9,382)	(13,632)	*	Income exceeds budget, insurance rebates
	Total Operating Revenue	(21,900)	(6,402)	(7,000)	(35,151)			
	<b>Capital Expenditure / Reserve Transfers</b>							
0564	Building Improvements (L&B)	5,900	13,750	15,000	0	(7,850)		
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	Tfr to Leave Rerserv	51,170	51,000	51,000	1,109	170		
4770	Tfr to Office & Equipment Reserve	35,392	35,365	35,365	(9,114)	27		
4780	Tfr to Plant/Light Vehicle Reserve	3,255	913	1,000	18,569	2,342		
	Total Capital Expenditure / Reserve Transfers	95,718	101,028	102,365	23,950			
	Total Administration	74,037	104,384	105,165	(11,828)			
	<b>Total Governance/Administration</b>	<b>323,959</b>	<b>457,107</b>	<b>547,868</b>	<b>357,926</b>			

Appendix A - Summary

COA	Fire Prevention	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Administration Expenses	22,186	27,225	29,710	24,276	(5,039)		
0672	Fire Break Inspection Fees	1,409	2,288	2,500	1,341	(879)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	9,233	9,372	10,226	10,336	(139)		
0832	ESL - Shire Properties.	768	770	840	840	(2)		
0882	Fire Prevention Enforcement Expenditure	0	913	1,000	5,167	(913)		
1722	Brigades Operating Expenses	37,297	36,562	38,627	54,544	735		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	62,718	35,750	39,000	39,531	26,968	*	Depn higher than previous due to new plant
	<b>Total Operating Expenditure</b>	<b>133,611</b>	<b>112,880</b>	<b>121,903</b>	<b>179,930</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	(1,544)	(1,144)	(1,250)	(1,000)	(400)		
0713	ESL Administration Fees	(4,000)	(3,663)	(4,000)	(4,000)	(337)		
0733	FESA Grant Income	(24,000)	(22,000)	(24,000)	(36,994)	(2,000)		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	(116,557)	0	(200,000)	(440,864)	(116,557)	*	Changeover for P49 Naraling BFB Tender See COA 0884
	<b>Total Operating Revenue</b>	<b>(146,101)</b>	<b>(26,807)</b>	<b>(229,250)</b>	<b>(509,701)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
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	145,115	183,337	200,000	0	(38,222)	*	Timing - Fire Shed
		<b>261,672</b>	<b>183,337</b>	<b>200,000</b>	<b>467,707</b>			
	<b>Total Fire Prevention</b>	<b>249,183</b>	<b>269,410</b>	<b>92,653</b>	<b>137,936</b>			

Appendix A - Summary

COA	Animal Control	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Expenses	10,184	12,496	13,636	11,143	(2,312)		
0842	Animal Control Expenses	4,445	2,541	2,775	978	1,904		
0852	Rangers Allocation	5,664	4,895	5,340	5,397	769		
	Total Operating Expenditure	20,292	19,932	21,751	17,519			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	(89)	(176)	(200)	(165)	87		
0853	Dog/Cat Registrations Income	(3,281)	(2,541)	(2,775)	(3,646)	(740)		
	Total Operating Revenue	(3,370)	(2,717)	(2,975)	(3,811)			
	Total Animal Control	16,923	17,215	18,776	13,707			

COA	Other Law, Order and Public Safety	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0862	Community Safety and Crime Prevention	269	9,702	10,582	10,240	(9,433)		
0902	Rangers Allocation	14,087	13,530	14,771	14,929	557		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Misc. Expenses - Other Law and Order	200	913	1,000	370	(713)		
	Total Operating Expenditure	14,556	24,145	26,353	26,265			
	<b>Operating Revenue</b>							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	14,556	24,145	26,353	12,987			



Appendix A - Summary

COA	Rangers Expenses	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	1,671	0	0	1,757	1,671		
0892	Salary & Wages Expense-Rangers	53,526	64,834	70,722	57,915	(11,308)	*	Allocation ref total wages
0912	Rangers Workers Compensation Expense	1,810	1,661	1,812	0	149		
0922	Rangers Superannuation SGC 9.50%	5,472	5,049	5,514	5,418	423		
0932	Conference & Training	0	1,375	1,500	0	(1,375)		
0952	Rangers Expenses Allocated	(67,570)	(68,596)	(74,837)	(75,640)	1,026		
0982	Rangers Expense	5,092	3,091	3,380	1,115	2,001		
1012	Tools & Equipment - Low Value	0	913	1,000	0	(913)		
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	8,327	9,092	29			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	34,749	35,000	35,000	0	(251)		
0875	Tfe from Leave Reserve	0	(5,460)	(7,280)	0	5,460		
0970	Tfr to Unspent Grants Res.	169	0	0	10,582	169		
0971	Tfr from Unspent Grant Res.	(10,582)	(9,702)	(10,582)	0	(880)		
	Total Capital Expenditure / Reserve Transfers	24,337	19,838	17,138	10,582			
	Total Rangers Expenses	24,337	28,165	26,230	10,611			
	<b>Total Law, Order and Fire Safety</b>	<b>304,998</b>	<b>338,935</b>	<b>164,012</b>	<b>175,242</b>			

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COA	Education	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	<b>Operating Expenditure</b> Pre-School Repairs & Maintenance	2,379	7,172	7,839	697	(4,793)		
0993	<b>Operating Revenue</b> Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	<b>Total Education</b>	<b>(4,913)</b>	<b>(148)</b>	<b>519</b>	<b>(6,452)</b>			

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COA	Health Inspection and Administration	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Pool Inspections Expense	1,368	1,386	1,515	1,531	(18)		
1292	Health Expenses General	5,320	3,531	3,866	4,536	1,789		
1402	Health Expenses - Admin Allocation	11,911	14,619	15,952	13,033	(2,708)		
	Total Operating Expenditure	18,599	19,536	21,333	19,100			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,155)	(1,001)	(1,100)	(1,122)	(154)		
1393	Licences Income Received - Caravan Park	(354)	(319)	(350)	(354)	(35)		
1573	Health Septic Fees	(3,530)	(1,826)	(2,000)	(2,763)	(1,704)		
1583	Health Administration Fees	(3,643)	(1,826)	(2,000)	(2,938)	(1,817)		
	Total Operating Revenue	(8,682)	(4,972)	(5,450)	(7,177)			
	Total Health Inspection and Administration	9,917	14,564	15,883	11,923			

COA	Other Health	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1812	Donations.	0	0	0	4,760	0		
	Total Other Health	0	0	0	4,760			
	<b>Total Health</b>	<b>9,917</b>	<b>14,564</b>	<b>15,883</b>	<b>16,683</b>			

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COA	Housing	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2302	Staff Housing - Admin Allocation	9,365	11,495	12,543	10,247	(2,130)		
2422	Rangers Allocation Expenses	4,582	4,642	5,075	5,129	(60)		
2522	Staff Housing Repairs & Maintenance	4,469	2,013	2,200	33,298	2,456		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	3,461	2,750	3,000	2,992	711		
2512	Repairs & Maintenance - Non Employee Housing	1,718	7,469	8,168	0	(5,751)		
2542	Housing Other Depreciation	0	1,650	1,800	1,491	(1,650)		
	<b>Total Operating Expenditure</b>	<b>23,595</b>	<b>30,019</b>	<b>32,786</b>	<b>54,920</b>			
	<b>Operating Revenue</b>							
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	(16,200)	(8,580)	(9,360)	(10,275)	(7,620)		
4713	Reimbursements Received	(785)	0	0	(687)	(785)		
	<b>Total Operating Revenue</b>	<b>(21,769)</b>	<b>(8,580)</b>	<b>(9,360)</b>	<b>(409,835)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	85,905	61,000	81,000	(48,705)	24,905	*	Within full year budget
0805	Proceeds from Disposal of Asset - Housing	(74,260)	(65,000)	(65,000)	(517,490)	(9,260)		
	<b>Total Capital / Reserves</b>	<b>11,646</b>	<b>(4,000)</b>	<b>16,000</b>	<b>(566,195)</b>			
	<b>Total Housing</b>	<b>13,472</b>	<b>17,439</b>	<b>39,426</b>	<b>(921,109)</b>			

Appendix A - Summary

COA	Natural Resource Management	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
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)			
	<b>Capital Expenditure / Reserve Transfers</b>							
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)			

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COA	Sanitation - Household Refuse	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments	
	<b>Operating Expenditure</b>								
1762	Domestic Rubbish Collection Expenses	109,415	146,663	160,000	115,985	(37,248)	*	Timing - invoices delayed.	
1772	Sanitation Household Refuse Depreciation	3,679	3,663	4,000	4,008	16			
1792	Refuse Site Repairs & Maintenance	16,063	25,542	27,832	11,508	(9,479)			
2502	Domestic Rubbish - Admin Allocation	23,368	28,677	31,292	25,569	(5,309)			
	Total Operating Expenditure	152,525	204,545	223,124	157,070				
	<b>Operating Revenue</b>								
1903	Domestic Rubbish Collection Fees	(109,021)	(96,525)	(96,525)	(75,900)	(12,496)	*		Income exceeds budget
1904	Additional Domestic Rubbish Collection	0	0	0	(10,125)	0			
	Total Operating Revenue	(109,021)	(96,525)	(96,525)	(86,025)				
	Total Sanitation - Household Refuse	43,504	108,020	126,599	71,045				

COA	Sanitation - Other	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1872	Street Rubbish Collection Expenses	308	308	341	345	(0)		Timing
1882	Parks & Gardens Rubbish Collection Expenses	10,089	19,008	20,737	11,653	(8,919)		
1892	Waste Management Facility Improvement Plan	8,950	30,493	30,493	13,975	(21,543)	*	
1912	Refuse Collection Expenses	5,324	5,038	5,500	2,595	286		
	Total Operating Expenditure	24,671	54,847	57,071	28,568			
	<b>Operating Revenue</b>							
1883	Waste Management Facility Improvement Plan	(14,312)	(16,863)	(18,400)	(22,490)	2,551		
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	193	0	0	12,092	193		
	Total Sanitation - Other	10,553	37,984	38,670	18,170			

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COA	Protection of Environment	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1902	Grant Expenditure - Other	180,800	123,975	165,300	15,223	56,825	*	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	24,750	27,000	15,769	(22,355)	*	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	42,163	45,993	25,693	(23,966)	*	Timing
2062	Coastal Planning Projects Expenses	17,157	36,663	40,000	0	(19,506)	*	Timing
2072	Rangers Allocation	787	792	871	880	(5)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	<b>Total Operating Expenditure</b>	<b>254,421</b>	<b>261,539</b>	<b>312,360</b>	<b>86,893</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	(122,100)	(106,612)	(116,300)	0	(15,488)	*	Additional funding received from State NRM
2213	Declared Species Grant Income	(24,365)	(21,076)	(22,996)	(21,845)	(3,289)		
2923	Dolby Creek Management Plan Income (gst free)	(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		
	<b>Total Operating Revenue</b>	<b>(158,355)</b>	<b>(130,688)</b>	<b>(142,296)</b>	<b>(41,870)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	(47,744)	(47,744)	(47,744)	0	(0)		
2054	Tfr to Unspent Grant Reserve	1,279	0	0	79,949	1,279		
2080	Tfr to Landcare Reserve	1,234	1,826	2,000	2,127	(592)		
2071	Tfr from Unspent Grant Res.	(92,041)	(92,041)	(92,041)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>(137,272)</b>	<b>(137,959)</b>	<b>(137,785)</b>	<b>82,076</b>			
	<b>Total Protection of Environment</b>	<b>(41,206)</b>	<b>(7,108)</b>	<b>32,279</b>	<b>127,098</b>			

Appendix A - Summary

COA	Town Planning and Regional Development	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0942	Town Planning Depreciation	10,254	10,263	11,200	9,305	(9)		
0162	Provision for LSL	0	0	0	10,343	0		
2162	Accrued Annual Leave - Planning	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	3,322	3,624	3,296	303		
2112	Salary & Wages Expense-T/Plan	154,497	166,804	181,970	180,877	(12,307)	*	Expenditure under budget
2122	Superannuation - Council Maximum of 3%	2,998	2,816	3,084	3,127	182		
2132	Superannuation - SGC 9.50%	15,174	14,718	16,063	16,347	456		
2142	Interest Expense - Loan 94 - Buller River	1,047	2,057	2,248	2,204	(1,010)		
2182	Other Employee Expenses	508	10,813	11,800	6,838	(10,305)	*	Expenditure under budget
2192	Heritage Expenses	1,818	3,663	4,000	0	(1,845)		
2202	Town Planners Expenses	1,010	1,826	2,000	1,754	(816)		
2222	Motor Vehicle Expenses	4,289	7,326	8,000	8,731	(3,037)		
2232	Legal Expenses - Town Planners	220	9,163	10,000	15,009	(8,943)		
2242	Engineering Expenses	2,075	13,750	15,000	9,920	(11,675)	*	Timing - underbudget
2252	Advertising Expenses	238	4,576	5,000	9,164	(4,338)		
3012	Admin Allocation Expenses	60,466	74,217	80,971	66,161	(13,751)	*	Admin costs are below budget
7052	Surveying & Land Expenses	1,920	30,000	40,000	31,206	(28,080)	*	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	73,337	80,000	138,875	(42,015)	*	Timing
	<b>Total Operating Expenditure</b>	<b>312,548</b>	<b>428,651</b>	<b>474,960</b>	<b>784,426</b>			
	<b>Operating Revenue</b>							
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	(34,585)	(29,326)	(32,000)	(38,273)	(5,259)		
2243	Outsourced Planning Fees - Other LGs	(24,738)	(36,663)	(40,000)	(47,398)	11,925	*	Revenue below budget
2263	Town Planning Fees Income - GST inc	(5,356)	(1,375)	(1,500)	(1,191)	(3,981)		
3603	Heritage Income	(909)	(1,826)	(2,000)	(647)	917		
	<b>Total Operating Revenue</b>	<b>(91,729)</b>	<b>(69,190)</b>	<b>(75,500)</b>	<b>(522,420)</b>			



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COA	Town Planning and Regional Development	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	(25,983)	(72,475)	(72,475)	72,474	46,492	*	Timing
2264	Land Development	1,714	45,000	60,000	0	(43,286)	*	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	22,378	21,120	21,120	21,120	1,258		
4801	Tfr to Land Development Reserv	2,258	2,475	2,700	2,938	(217)		
4810	Tfr from Land Development Reserve	0	(45,000)	(60,000)	0	45,000	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
4820	Tfr to Legal Reserve	534	594	650	681	(60)		
		901	(48,286)	(48,005)	97,214			
	<b>Total Town Planning and Regional Development</b>	<b>221,719</b>	<b>311,175</b>	<b>351,455</b>	<b>359,220</b>			

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COA	Other Community Amenities	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	5,501	5,907	6,470	2,836	(406)		
3132	Community Development Expenses	71,941	71,721	95,628	1	220		
3212	Other Community Amenities Depreciation	1,906	1,826	2,000	2,006	80		
3222	Community Growth Fund	5,460	22,500	30,000	0	(17,040)	*	Timing
	Total Operating Expenditure	84,808	101,954	134,098	4,842			
	<b>Operating Revenue</b>							
3113	Cemetery Income Received	(4,213)	(1,375)	(1,500)	(2,405)	(2,838)		
3633	Grant - Community Development	(87,084)	(56,778)	(75,702)	0	(30,306)	*	Grant funding will be offset with grant expenditure
	Total Operating Revenue	(91,297)	(58,153)	(77,202)	(2,405)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	27,269	29,748	2,672	(27,269)	*	Timing
7155	Tfr from Building Reserve	(19,926)	(14,926)	(34,926)	0	(5,000)		
	Total Capital Expenditure/Reserve Transfers	(19,926)	12,343	(5,178)	2,672			
	Total Other Community Amenities	(26,415)	56,144	51,718	5,110			
	<b>Total Community Amenities</b>	<b>208,154</b>	<b>506,215</b>	<b>600,721</b>	<b>473,588</b>			

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COA	Public Halls and Civic Centres	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	25,333	363	400	356	24,970	*	Depn higher due to reval buildings
2722	Public Halls & Showgrounds Expense	16,289	20,949	22,334	25,621	(4,660)		
2732	Nabawa Community Centre Expenses	35,730	62,645	68,342	43,644	(26,915)	*	Overhead allocations only
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,405	2,882	3,154	3,574	(477)		
3202	Public Halls Admin Allocation	18,094	22,209	24,230	19,799	(4,115)		
	Total Operating Expenditure	97,851	109,048	118,460	92,994			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	(38)	(88)	(100)	0	50		
2453	Showground/Halls Income Received	(6,484)	(968)	(1,060)	(1,578)	(5,516)		
3423	Grant Income - Yuna Community Centre	(372,057)	(525,000)	(700,000)	0	152,943	*	Timing, to receive in June
	Total Operating Revenue	(378,580)	(526,056)	(701,160)	(1,578)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	366,862	607,500	810,000	39,612	(240,639)	*	Timing, to be completed by June
4925	Principal Repayment - Loan 89	5,248	6,457	7,050	8,243	(1,209)		
7385	Tfr from Building Reserve	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	372,110	613,957	717,050	47,855			
	Total Public Halls and Civic Centres	91,381	196,949	134,350	139,271			

Appendix A - Summary

COA	Swimming Areas and Beaches	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	18,185	22,319	24,352	19,898	(4,134)		
3412	Coronation Beach Expenses	24,491	37,774	41,234	30,916	(13,283)	*	Timing
7082	Beaches Depreciation	4,712	7,788	8,500	8,451	(3,076)		
	Total Operating Expenditure	47,388	67,881	74,086	59,264			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(62,371)	(56,826)	(62,000)	(69,219)	(5,545)		
3444	Fig Tree Camping Fees	(4,174)	(5,038)	(5,500)	(6,796)	864		
	Total Operating Revenue	(66,545)	(61,864)	(67,500)	(76,014)			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(19,157)	11,017	11,586	(16,750)			

Appendix A - Summary

COA	Other Recreation and Sport	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	<b>Operating Expenditure</b>							
1462	Mower Repairs & Maintenance	7,627	6,193	6,757	4,742	1,434		
1472	Yuna Oval Expenses	621	2,761	3,022	584	(2,140)		
1482	Sporting Clubs Expenses	61,543	74,008	80,782	61,441	(12,465)	*	Timing
2642	Parks, Gardens Expense	35,648	52,525	57,436	24,360	(16,877)	*	Timing
2702	Indoor Complex Expense	10,887	15,334	16,732	6,303	(4,447)		
2712	Tennis Clubs Expenses	4,505	6,019	6,293	3,981	(1,514)		
2752	Nabawa - Sport Complex Expense	9,685	11,902	13,007	6,722	(2,217)		
3442	Rec & Sport Admin Allocations	36,189	44,418	48,462	39,597	(8,229)		
7022	Parks & Gardens Depreciation	14,175	14,663	16,000	15,773	(488)		
7092	Other Rec & Sports Depreciation	35,691	5,038	5,500	5,469	30,653	*	Non-cash item - over budget due to revaluation
	Total Operating Expenditure	216,572	232,861	253,991	168,972			
	<b>Total Revenue</b>							
2743	Sports Club Hire Income	(3,675)	(3,498)	(3,820)	(4,095)	(177)		
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)	(3,498)	(276,547)	(4,095)			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	3,612	0	8,000	0			
2834	Land & Buildings - Capital Expense	18,156	273,438	298,301	0			
2834	Land & Buildings - Capital Expense	21,768	273,438	306,301	0			Refer COA GL 2803
	Total Other Recreation and Sport	234,665	502,801	283,745	164,877			

Appendix A - Summary

COA	Libraries	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	939	2,000	2,000	1,080	(1,061)		
2912	Honorarium Yuna Librarian	500	913	1,000	1,000	(413)		
3582	Libraries Admin Allocations	25,459	31,251	34,094	27,857	(5,792)		
6922	Libraries Depreciation	51	55	60	56	(4)		
	Total Libraries	26,950	34,219	37,154	29,993			

COA	Other Culture	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	<b>Operating Expenditure</b>							
3602	Historical Roads Board Building Expense	3,321	4,741	5,180	4,483	(1,420)		
3626	Museum & Road Board Expense	3,367	7,557	8,251	2,530	(4,190)		
3652	Other Culture Depreciation	2,907	3,663	4,000	3,806	(756)		
3662	Community Heritage Programs	0	18,750	25,000	15,224	(18,750)	*	Subject to grant funding
	Total Operating Expenditure	9,595	34,711	42,431	26,044			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	(69,422)	(63,750)	(85,000)	(40,089)	(5,672)		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)	(63,750)	(85,000)	(41,112)			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	59,299	73,326	80,000	30,290	(14,027)	*	Timing
	Total Other Culture	(538)	44,287	37,431	15,222			
	<b>Total Recreation and Culture</b>	<b>333,301</b>	<b>789,273</b>	<b>504,267</b>	<b>332,613</b>			

Appendix A - Summary

COA	Road Constuction	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	51,464	63,162	68,914	56,311	(11,698)	*	
	<b>Operating Revenue</b>							
3154	Main Roads - Commodity Route Funding	0	(45,826)	(50,000)	(14,524)	45,826	*	Timing
3173	MW Regional Road Funding	(661,319)	(587,873)	(641,319)	(439,285)	(73,446)	*	Timing
3183	R4R Grant Income	(609,844)	(550,000)	(600,000)	(367,365)	(59,844)	*	Extra amount is interest
3193	R2R (Construction) Income	(240,000)	(220,000)	(240,000)	(174,179)	(20,000)	*	Timing
	Total Operating Revenue	(1,511,163)	(1,403,699)	(1,531,319)	(995,353)			
	<b>Capital Expenditure / Reserve Transfers</b>							
3125	Royalties for Regions (R4R) Expenditure	1,106,860	796,230	1,061,641	987,369	310,630	*	Complete, materials within budget
3126	Regional Road Group (RRG) Expenditure	1,090,834	788,326	860,001	637,390	302,508	*	Dartmoor project not budgeted but cost was all internal costs, no materials
3170	Tfr to Unspent Grants Reserve	5,878	0	0	366,757	5,878		
3184	Council Funded Roadworks Expenditure	234,056	1,036,792	1,130,617	13,636	(802,736)	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Tfr to Roadworks Reserve	2,115	2,475	2,700	2,700	(360)		
	Total Capital Expenditure / Reserve Transfers	2,439,744	2,623,823	3,054,959	2,091,256			
	Total Road Construction	980,045	1,283,286	1,592,554	1,152,215			

Appendix A - Summary

COA	Road Maintenance	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	427,089	398,629	434,875	644,285	28,460	*	Materials are within budget
3502	Depot Maintenance	21,600	21,086	23,003	23,551	514		
3512	Street Lighting Expense	6,262	8,525	9,300	9,738	(2,263)		
3522	Depreciation	4,028	3,201	3,500	3,077	827		
3532	Street Trees	2,485	6,413	7,000	7,000	(3,928)		
3542	Roman Roads - User Group.	5,463	4,488	4,901	4,902	975		
3562	Road Sign Expense	4,840	4,576	5,000	0	264		
3382	Flood Damage Expense	12,141	0	0	0	12,141	*	Council contribution 14/15
3592	Depot Tools (Not Capitalised)	867	2,288	2,500	0	(1,421)		
3802	Road Maintenance Admin Allocation	56,101	68,860	75,125	61,385	(12,759)	*	Admin is under budget
6912	Roads Depreciation	687,562	669,163	730,000	728,955	18,399	*	Small percentage variation
	<b>Total Operating Expenditure</b>	<b>1,228,439</b>	<b>1,187,229</b>	<b>1,295,204</b>	<b>1,482,893</b>			
	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		
	<b>Total Operating Revenue</b>	<b>(111,986)</b>	<b>(111,986)</b>	<b>(111,986)</b>	<b>(129,807)</b>			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	2,101	9,163	10,000	0	(7,062)		Yuna Depot power yet to be resolved
3171	Tfr from Unspent Grants Reserve	(367,365)	(367,365)	(367,365)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>(365,264)</b>	<b>(358,202)</b>	<b>(357,365)</b>	<b>0</b>			
	<b>Total Road Maintenance</b>	<b>751,189</b>	<b>717,042</b>	<b>825,854</b>	<b>1,353,085</b>			



Appendix A - Summary

COA	Road Plant Purchases	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3572	Interest Expense - Loan 93	3,238	2,959	3,238	5,681	279		
3576	Interest Expense - Loan 95	1,895	2,717	2,958	2,942	(822)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	3,476	3,789	17,423	(3,476)		
3912	Interest Expense - Loan 96	5,433	4,972	5,433	1,639	461		
	Total Operating Expenditure	10,566	14,124	15,418	29,676			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	1,684	(13,145)	(14,338)	(2,273)	14,829	*	Non Cash Item
	Total Operating Revenue	1,684	(13,145)	(14,338)	(2,273)			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	143,433	116,991	155,986	205,968	26,442	*	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	21,057	21,057	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	Tfr from Plant/Light Vehicle Reserve	0	(5,250)	(7,000)	0	5,250		
3575	Proceeds from Sale of Plant & Equip	(9,091)	(20,000)	(20,000)	(40,000)	10,909	*	No trade for Kubota ROM
	Total Capital Expenditure / Reserve Transfers	258,897	216,295	252,424	171,690			
	Total Road Maintenance	21,057	21,057	19,941	19,941			
	Total Road Plant Purchases	271,147	217,274	253,504	199,094			

Appendix A - Summary

COA	Traffic Control	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	58,465	71,764	78,292	63,972	(13,299)	*	Admin costs under budget
6502	Vehicle Examination Expense	6,126	4,488	4,912	5,208	1,638		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	451	500	9,071	(451)		
	Total Operating Expenditure	64,592	76,703	83,704	77,051			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(5,265)	(5,500)	(6,000)	(6,064)	235		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(2,180)	(3,113)	(3,400)	(4,324)	933		
	Total Operating Revenue	(7,475)	(8,613)	(9,400)	(10,388)			
	<b>Capital Expenditure / Reserve Transfers</b>							
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	Tfr to Plant/Light Vehicle Reserve	125,000	4,587	5,000	0			
	Total Capital Expenditure / Reserve Transfers	148,699	28,723	29,136	(1,200)			
	Total Traffic Control	205,816	96,813	103,440	65,463			
	<b>Total Transport</b>	<b>2,208,197</b>	<b>2,314,415</b>	<b>2,775,353</b>	<b>2,769,856</b>			

Appendix A - Summary

COA	Rural Services	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	4,092	5,016	5,479	4,477	(924)		
6722	Noxious Weeds & Pest Expense	1,026	4,576	5,000	3,213	(3,550)		
	Total Operating Expenditure	5,118	9,592	10,479	7,690			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	14,925	15,000	15,000	0			
	Total Rural Services	20,044	24,592	25,479	7,690			

COA	Tourism and Area Promotion	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	913	1,000	0	(913)		
3982	Tourism Expense	2,188	4,048	4,424	2,450	(1,860)		
4282	Promotional Expense	124	1,100	1,200	560	(976)		
	Total Tourism and Area Promotion	2,312	6,061	6,624	3,010			

Appendix A - Summary

COA	Building Control	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	85,120	82,808	90,374	110,869	2,312		
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	40,826	50,105	54,668	44,671	(9,279)		
	Total Operating Expenditure	126,046	132,913	145,042	155,540			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(29,743)	(13,750)	(15,000)	(24,654)	(15,993)	*	Income exceeds budget
4163	Builder's Registration Board Fee	0	(275)	(300)	0	275		
4173	CTF Commissions Received	(285)	(132)	(150)	(329)	(153)		
4213	Building Commissions Received	(259)	(363)	(400)	(409)	104		
	Total Operating Revenue	(30,288)	(14,520)	(15,850)	(25,392)			
	Total Building Control	95,758	118,393	129,192	130,148			

Appendix A - Summary

COA	Other Economic Services	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	(133)	451	500	5,003	(584)		Invoice not paid accrued
4242	Rehab. Gravel Pits Expense	2,718	9,163	10,000	0	(6,445)		
4252	Purchase of Stamps.	37	319	350	82	(282)		
4272	Other Expenditure	11,967	10,989	12,000	11,029	978		
	Total Operating Expenditure	14,590	20,922	22,850	16,114			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(3,596)	(3,201)	(3,500)	(4,303)	(395)		
4243	Annual Post Office Box Fee	(1,233)	(220)	(250)	(36)	(1,013)		
4253	Postage Stamp Income	(96)	(132)	(150)	(128)	36		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(17)	(176)	(200)	(462)	159		
4913	Shire Leased Reserves Income	(450)	(407)	(450)	(450)	(43)		
	Total Operating Revenue	(5,392)	(4,136)	(4,550)	(5,548)			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	260	319	350	332			
	Total Other Economic Services	9,458	17,105	18,650	10,897			
	<b>Total Economic Services</b>	<b>127,571</b>	<b>166,151</b>	<b>179,945</b>	<b>151,746</b>			

Appendix A - Summary

COA	Plant Depreciation	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	148,273	183,326	200,000	160,135	(35,053)	*	Allocation of depn varies to budget
6890	Depn Posted to Jobs	(149,185)	(183,326)	(200,000)	(160,135)	34,141	*	Non-cash item
	Total Plant Depreciation	(912)	0	0	0			

COA	Private Works	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	14,337	45,815	49,969	30,128	(31,478)	*	Less work than estimated on private works
	<b>Operating Income</b>							
7333	Private Works Income	(22,802)	(52,712)	(57,500)	(32,460)	29,910	*	Partly offset by less costs
	Total Private Works	(8,466)	(6,897)	(7,531)	(2,332)			

Appendix A - Summary

COA	Public Works Overheads	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	6,372	4,202	4,585	6,541	2,170		
4322	Superannuation Guarantee - Works Manager	7,732	6,820	7,450	5,280	912		
4332	Superannuation Guarantee - Works Staff	57,651	51,304	55,973	55,335	6,347		
4342	Salary Works Manager	87,143	77,616	84,680	90,728	9,527		
4352	Superannuation Max 3% - Works Manager	2,444	1,925	2,100	1,713	519		
4372	Public Works Sundry Expense	20,597	34,826	38,000	60,789	(14,229)	*	Overhead Allocation Only
4382	Works Manager - Conference Attendance	2,287	2,750	3,000	0	(463)		
4392	External Engineering Services	8,132	22,913	25,000	19,324	(14,781)	*	Timing
4402	Sick Leave	11,577	22,143	24,161	7,753	(10,566)	*	Overhead Allocation Only
4412	Annual Leave	46,980	52,041	56,779	57,490	(5,061)		
4432	Public Holiday Pay	24,550	22,143	24,161	22,558	2,407		
4422	LSL Taken - PWO	0	0	0	0	0		Ref COA GL 0102
4442	Occupational Health & Safety Expense	4,988	9,163	10,000	6,224	(4,175)		
4452	Protective Uniform/ Minor Workwear	5,258	8,051	10,300	5,467	(2,793)		
4582	Accrued Leave Works Crew	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	25,232	32,879	35,875	20,041	(7,647)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	75,560	92,741	101,181	82,676	(17,181)	*	Admin allocations are below budget
6782	Workers Compensation Insurance	18,123	16,610	18,121	12,719	1,513		
7422	Less PWO Allocated to W & S	(406,353)	(459,580)	(501,367)	(497,025)	53,227	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	(1,727)	(1,453)	0	0			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	(15,606)	(15,606)	(15,606)	(810)	(0)		Insurance claim for roadworks
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	(17,333)	(17,059)	(15,606)	(13,269)			

Appendix A - Summary

COA	Plant Operation Costs	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	54,996	163,460	178,320	67,868	(108,464)	*	Salaries & Wages overhead allocation only
4482	Tyre Purchase Expense	32,318	45,826	50,000	45,675	(13,508)	*	Below budget
4492	Parts & Outside Repairs Expense	215,831	223,498	243,837	231,264	(7,667)		
4502	Plant Licences Expense	1,118	5,038	5,500	5,467	(3,920)		
4512	Less POC Allocated to W & S	(651,729)	(713,977)	(778,895)	(812,783)	62,248	*	Total costs are below budget
4532	Tools & Consumables	11,500	11,000	12,000	13,916	500		
4542	Fuel, Oil & Grease	223,352	302,500	330,000	326,526	(79,148)	*	Timing
4552	Cutting Edges & Tips	7,409	11,913	13,000	14,366	(4,504)		
5112	Plant Operator - Admin Allocation	58,193	71,423	77,925	63,674	(13,230)	*	Admin allocations are below budget
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	5,947	4,576	5,000	70	1,371		
	Total Operating Expenditure	(5,223)	161,099	172,529	(0)			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	(220)	(250)	0	220		
4513	Diesel Fuel Rebate Received	(38,283)	(13,750)	(15,000)	(43,906)	(24,533)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(38,283)	(13,970)	(15,250)	(44,282)			
	Total Plant Operation Costs	(43,506)	147,129	157,279	(44,282)			



Appendix A - Summary

COA	Salaries and Wages	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	576	0		
4570	Salary & Wages Expense - Admin	728,305	806,949	880,311	889,113	(78,644)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	790,559	775,544	846,049	728,708	15,015	*	
4592	Workers Compensation Paid	22,704	0	0	17,181	22,704	*	
4600	Less Salary & Wages Allocated	(1,529,445)	(1,582,493)	(1,726,360)	(1,617,821)	53,048	*	
	Total Operating Expenditure	12,122	0	0	17,757			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	(33,766)	0	0	(11,302)	(33,766)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(21,644)	0	0	6,455			

COA	Unclassified	31-May-15 YTD Actual	31-May-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	284	0	0	7,374	284		
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(284)	0	0	(7,374)	(284)		
	Total Unclassified	0	0	0	0			
	<b>Total Other Property and Services</b>	(91,860)	123,173	134,142	(53,428)			