

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 May 2016**

**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 2016

### 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 2016 of \$2,838,370.

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

### Preparation

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Date prepared:	<u>8-Jun-16</u>

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 May 2016**

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>								
Governance		\$ 7,700	14,200	\$ 14,197	\$ 19,912	\$ 5,715	% 40.25%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,321,246	2,329,129	7,883	0.34%	
General Purpose Funding - Other		475,211	475,212	481,804	493,243	11,439	2.37%	
Law, Order and Public Safety		33,970	33,970	33,969	35,498	1,529	4.50%	
Health		4,573	4,573	4,321	6,246	1,925	44.55%	
Education and Welfare		8,022	0	0	0	0		
Housing		14,040	14,040	12,870	18,806	5,936	46.12%	
Community Amenities		222,290	222,290	220,620	230,472	9,852	4.47%	
Recreation and Culture		482,710	482,710	272,696	83,984	(188,712)	(69.20%)	▼
Transport		864,339	881,411	824,103	902,960	78,857	9.57%	
Economic Services		31,450	38,129	34,974	35,417	443	1.27%	
Other Property and Services		74,670	74,670	72,349	93,528	21,179	29.27%	▲
Total Operating Revenue		4,540,221	4,562,450	4,293,150	4,249,195	(43,954)		
<b>Operating Expense</b>								
Governance		(451,002)	(459,457)	(427,847)	(257,980)	169,867	39.70%	
General Purpose Funding		(122,959)	(122,959)	(124,680)	(92,259)	32,421	26.00%	▲
Law, Order and Public Safety		(209,856)	(209,856)	(196,367)	(161,639)	34,728	17.69%	▲
Health		(8,370)	(8,370)	(7,999)	(5,538)	2,461	30.77%	▲
Education and Welfare		(7,200)	(2,000)	(1,500)	(930)	570	38.00%	▲
Housing		(15,227)	(15,227)	(14,432)	(7,305)	7,127	49.38%	▲
Community Amenities		(974,229)	(949,889)	(856,415)	(534,481)	321,934	37.59%	▲
Recreation and Culture		(672,851)	(674,766)	(623,272)	(475,706)	147,566	23.68%	▲
Transport		(2,285,813)	(2,414,811)	(2,283,762)	(4,642,983)	(2,359,221)	(103.30%)	▼
Economic Services		(413,799)	(405,299)	(369,590)	(290,864)	78,726	21.30%	▲
Other Property and Services		(72,717)	(88,573)	(57,582)	14,224	71,806	124.70%	▲
Total Operating Expenditure		(5,234,023)	(5,351,208)	(4,963,446)	(6,455,461)	(1,492,015)		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,280,034	1,280,034	1,173,381	3,612,726	2,439,345	207.89%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(28,691)	2,209	(7.15%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		555,332	460,376	472,185	1,377,769	905,585		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	1,073,328	1,175,277	1,114,964	1,147,757	32,793	2.94%	
Proceeds from Disposal of Assets	8	209,000	209,000	59,000	157,997	98,997	167.79%	▲
Total Capital Revenues		1,282,328	1,384,277	1,173,964	1,305,754	131,790		
<b>Capital Expenses</b>								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(281,056)	(275,734)	5,322	1.89%	
Infrastructure - Roads	13	(2,145,792)	(2,258,691)	(2,071,535)	(1,441,300)	630,235	30.42%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	(250,000)	(4,100)	245,900	98.36%	▲
Plant and Equipment	13	(813,000)	(681,595)	(511,197)	(134,002)	377,195	73.79%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(21,042)	31,398	59.87%	▲
Total Capital Expenditure		(3,795,378)	(3,789,872)	(3,166,228)	(1,876,179)	1,290,049		
Net Cash from Capital Activities		(2,513,050)	(2,405,595)	(1,992,264)	(570,425)	1,421,839		
<b>Financing</b>								
Proceeds from New Debentures		140,199	73,885	73,885	73,885	0	0.00%	
Interfund Transfer		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	284,541	337,123	325,873	230,577	(95,296)	(29.24%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(58,888)	(58,888)	(56,997)	(56,976)	21	0.04%	
Transfer to Reserves	7	(26,400)	(213,854)	(28,302)	(23,413)	4,889	17.27%	▲
Net Cash from Financing Activities		339,452	138,266	314,459	224,073	(90,386)		
Net Operations, Capital and Financing		(1,618,266)	(1,806,953)	(1,205,620)	1,031,417	2,237,038		
Opening Funding Surplus(Deficit)	3	1,618,266	1,806,953	1,806,953	1,806,953	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	601,333	2,838,370	2,237,038		

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 2016**

	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	\$ 2,321,246	\$ 2,321,246	\$ 2,321,246	\$ 2,329,129	\$ 7,883	0.34%	
Operating Grants, Subsidies and Contributions	11	1,716,743	1,743,124	1,482,337	1,456,562	(25,775)	(1.74%)	
Fees and Charges		369,280	361,258	348,596	340,588	(8,008)	(2.30%)	
Interest Earnings		57,000	57,000	53,512	66,681	13,169	24.61%	▲
Other Revenue		11,050	14,923	12,972	15,719	2,747	21.18%	
Profit on Disposal of Assets	8	64,900	64,900	64,900	67,997	3,097	4.77%	
Total Operating Revenue		4,540,219	4,562,450	4,283,563	4,276,676	(6,887)		
<b>Operating Expense</b>								
Employee Costs		(1,543,403)	(1,512,963)	(1,334,476)	(1,205,778)	(98,551)	(7.38%)	
Materials and Contracts		(2,017,477)	(2,184,569)	(2,105,903)	(1,433,027)	900,125	42.74%	▲
Utility Charges		(61,887)	(55,029)	(47,437)	(42,434)	5,003	10.55%	▲
Depreciation on Non-Current Assets		(1,280,034)	(1,280,034)	(1,173,381)	(3,612,726)	(2,439,345)	(207.89%)	▼
Interest Expenses		(10,701)	(10,701)	(10,527)	(7,933)	2,594	24.64%	▲
Insurance Expenses		(187,854)	(175,247)	(175,123)	(135,974)	39,149	22.36%	▲
Other Expenditure		(98,665)	(98,665)	(73,012)	(5,764)	67,248	92.11%	▲
Loss on Disposal of Assets	8	(34,000)	(34,000)	(34,000)	(39,306)	(5,306)		
Total Operating Expenditure		(5,234,021)	(5,351,208)	(4,953,859)	(6,482,942)	(1,529,083)		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,280,034	1,280,034	1,173,381	3,612,726	2,439,345	207.89%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(28,691)	2,209	(7.15%)	
Interfund Transfers		0	0	0	0	0		
Net Cash from Operations		555,332	460,376	472,185	1,377,769	905,584		
<b>Capital Revenues</b>								
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Proceeds from Disposal of Assets	8	209,000	209,000	59,000	157,997	98,997	167.79%	
Total Capital Revenues		1,282,328	1,384,277	1,173,964	1,305,754	131,790		
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**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**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 2016**

**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 2016**

**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 2016**

**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 2016**

**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 2016**

**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 2016**

**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 2016**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	5,715	40.25%			Below \$10,000
General Purpose Funding - Rates	7,883	0.34%			Below \$10,000
General Purpose Funding - Other	11,439	2.37%		Timing	Increased revenue interest
Law, Order and Public Safety	1,529	4.50%	▼		Below \$10,000
Health	1,925	44.55%			Below \$10,000
Education and Welfare	0				Below \$10,000
Housing	5,936	46.12%	▲		Below \$10,000
Community Amenities	9,852	4.47%			Additional State NRM Grant funds rec'd
Recreation and Culture	(188,712)	(69.20%)	‡		Grant funding not rec'd BHP project
Transport	78,857	9.57%		Timing	Timing of RRG Grant funding
Economic Services	443	1.27%	▲		Below \$10,000
Other Property and Services	21,179	29.27%	▲	Timing	Payroll reimbursement not in original budget
<b>Operating Expense</b>			‡		
Governance	169,867	39.70%		Timing	Delayed expenditure - consultants and elected members
General Purpose Funding	32,421	26.00%	▲	Timing	Admin Allocations below budget
Law, Order and Public Safety	34,728	17.69%	▲	Timing	Admin Allocations below budget
Health	2,461	30.77%	▲		Below \$10,000
Education and Welfare	570	38.00%	▲		Below \$10,000
Housing	7,127	49.38%	▲		Below \$10,000
Community Amenities	321,934	37.59%	▲	Timing	Delayed expenditure
Recreation and Culture	147,566	23.68%	▲	Timing	Delayed expenditure
Transport	(2,359,221)	(103.30%)	▼	Timing	Flood damage work completed earlier than budget
				Permanent	Depn on roads higher than budget due to valuation change
Economic Services	78,726	21.30%	▲	Timing	Delayed expenditure
Other Property and Services	71,806	124.70%	▲	Timing	Overall allocation of admin & public works overheads below budget
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	32,793	2.94%		Timing	Additional R2R funding
Proceeds from Disposal of Assets	98,997	167.79%	▲	Timing	Trades processed earlier than budget profile
<b>Capital Expenses</b>					
Land and Buildings	5,322	1.89%		Timing	Design for storage enclosure (ref note 13)
Infrastructure - Roads	630,235	30.42%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	245,900	98.36%	▲	Timing	Grant funding approvals pending (ref note 13)
Plant and Equipment	377,195	73.79%	▲	Timing	Full purchase of plant has not yet occurred (ref note 13)
Tools and Equipment	31,398	59.87%	▲	Timing	Vehicle tracking GPS not processed through creditors
<b>Financing</b>					
Loan Principal	21	0.04%		Timing	Below \$10,000
Transfers to reserves	4,889	17.27%	▲	Timing	Below \$10,000

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)	
Note	YTD 31 May 2016	30th June 2015	
	\$	\$	
<b>Current Assets</b>			
Cash Unrestricted	4 2,753,640	1,700,530	
Cash Restricted	4 963,009	1,651,745	
Receivables - Rates	6 102,830	125,964	
Receivables -Other	6 84,034	257,679	
Interest / ATO Receivable/Trust	451	3,729	
Inventories	2,086	2,086	
	3,906,051	3,741,733	
<b>Less: Current Liabilities</b>			
Payables	(45,895)	(262,072)	
ATO Payable	(58,776)	(20,964)	
Provisions	(314,941)	(314,941)	
	(419,612)	(597,977)	
Less: Cash Reserves	7 (963,009)	(1,651,745)	
Add: Leave Provisions	314,941	314,941	
<b>Net Current Funding Position</b>	<b>2,838,370</b>	<b>1,806,953</b>	

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
At Call (000040)		(3,247)			(3,247)	WBC	
At Call (305784)		2,756,186			2,756,186	WBC	
TD 473702 (YFIG Contribution)		0			0	WBC	
At Call (000067)				86,784	86,784	WBC	
Cash On Hand		700			700		
<b>(b) Term Deposits</b>							
TD 39-6911 - Leave	2.10%		93,703		93,703	WBC	
TD 39-6938 - Water	2.10%		13,980		13,980	WBC	
TD 39-6903 - Office	2.10%		44,173		44,173	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		130,489		130,489	WBC	
TD 39-2582 - Legal	2.10%		39,291		39,291	WBC	
TD 39-6946 - Grants	2.10%		4,561		4,561	WBC	
TD 39-2574 - Land	2.10%		62,114		62,114	WBC	
TD 39-2590 - Roadworks	2.10%		1,059		1,059	WBC	
TD 39-2582 - Landcare	2.10%		37,064		37,064	WBC	
TD 39-2558 - Building	2.10%		536,573		536,573	WBC	
TD 462763 - POS Bill Hemsley	2.46%			291,658	291,658	WBC	11.08.2016
TD 454181 - POS Wokarena	2.80%			130,825	130,825	WBC	30.07.2016
TD 454202 - Wokarena Interse	2.80%			116,161	116,161	WBC	30.07.2016
<b>Total</b>		<b>2,753,640</b>	<b>963,009</b>	<b>625,429</b>	<b>4,342,078</b>		

Comments/Notes - Investments

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**Note 5: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase/Decrease in Available Cash	Amended Budget Running Balance
0482	Office Expenses	10/15-9	Operating Expenditure	\$	\$	\$
0682	Consultancy Fees	10/15-9	Operating Expenditure		5,000	5,000
					(5,000)	0
	Opening Surplus Adjustment				(188,688)	(188,688)
	Annual Budget Review Feb OCM					
	Permanent Changes					
101920.02	Members Conference & Training Expenses	02/16-12	Operating Expenditure		5,000	(183,688)
102020.04	Members Insurance Expense	02/16-12	Operating Expenditure		(3,552)	(187,240)
102320.02	Consultancy & Legal Expenses	02/16-12	Operating Expenditure		3,500	(183,740)
103120.51	Admin - Max 3% Council Additional Contr	02/16-12	Operating Expenditure		(3,000)	(186,740)
103720.04	Admin Workers Compensation Expense	02/16-12	Operating Expenditure		(4,328)	(191,068)
104820.02	Office Telephone & Internet Expenses	02/16-12	Operating Expenditure		5,685	(185,383)
105620.51	Administration LSL Expense	02/16-12	Operating Expenditure		5,150	(180,233)
105730.2	Reimbursements & Contributions	02/16-12	Operating Revenue		(6,500)	(186,733)
109920.02	Pre-School Repairs & Maintenance	02/16-12	Operating Expenditure		(5,200)	(191,933)
109930.15	Lease/Rental Income - Pre-School	02/16-12	Operating Revenue		8,022	(183,911)
120420.02	Declared Species Group Expenses	02/16-12	Operating Expenditure		(11,241)	(195,152)
120800.99	Tfr to Landcare Reserve	02/16-12	Capital Expenditure		3,468	(191,684)
121120.01	Salary & Wages Expense-T/Plan	02/16-12	Operating Expenditure		(38,949)	(230,633)
121121.02	Salary & Wages Expense-T/Plan	02/16-13	Operating Expenditure		10,000	(220,633)
122320.02	Legal Expenses - Town Planners	02/16-12	Operating Expenditure		5,000	(215,633)
131320.02	Community Development Expenses	02/16-12	Operating Expenditure		10,850	(204,783)
127220.02	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(10,000)	(214,783)
127220.03	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(6,858)	(221,641)
127220.04	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(727)	(222,368)
126440.99	Capital Exp. - Land & Buildings	02/16-12	Capital Expenditure		13,000	(209,368)
114820.02	Sporting Clubs Expenses	02/16-12	Operating Expenditure		5,000	(204,368)
126420.02	Parks, Gardens Expense	02/16-12	Operating Expenditure		10,500	(193,868)
127720.02	Minor Gardening Equipment.	02/16-12	Operating Expenditure		4,000	(189,868)
131240.99	Roads to Recovery (R2R) Expenditure	02/16-12	Capital Expenditure		5,475	(184,393)
131840.99	Council Funded Roadworks Expenditure	02/16-12	Capital Expenditure		5,475	(178,918)
133720.02	Road Maintenance Expense	02/16-12	Operating Expenditure		125,000	(53,918)
133930.20	Hudson Resources - Dartmoor Road	02/16-12	Operating Revenue		(9,783)	(63,701)
135830.20	Contributions & Reimbursements	02/16-12	Operating Revenue		(7,292)	(70,993)
135320.02	Street Trees	02/16-12	Operating Expenditure		4,000	(66,993)
141520.51	Provision for LSL	02/16-12	Operating Expenditure		(8,500)	(75,493)
141830.20	Contributions & Reimbursements (Building Control)	02/16-12	Operating Revenue		(2,805)	(78,298)
142630.21	Income Received	02/16-12	Operating Revenue		(3,875)	(82,173)
143120.51	Superannuation - Max 3% Works Staff	02/16-12	Operating Expenditure		(4,000)	(86,173)
167820.04	Workers Compensation Insurance	02/16-12	Operating Expenditure		(4,000)	(90,173)
103420.51	Provision for LSL	02/16-12	Operating Expenditure		(13,201)	(103,374)
144220.51	Works LSL Expense	02/16-12	Operating Expenditure		32,060	(71,314)
144420.02	Occupational Health & Safety Expense	02/16-12	Operating Expenditure		2,000	(69,314)
145520.02	Cutting Edges & Tips	02/16-12	Operating Expenditure		3,000	(66,314)
171350.99	Loan Funds Rec'd.	02/16-12	Capital Revenue		66,314	0
147810.99	Transfer to Plant/Light Vehicle	05/16-18	Capital Expenditure		(183,986)	(183,986)
135540.99	Plant & Equipment Purchases	05/16-18	Capital Expenditure		183,986	0
131730.18	MW Regional Road Funding	05/16-14	Operating Revenue		(101,949)	(101,949)
131260.02	Regional Road Group (RRG) Exp	05/16-14	Capital Expenditure		101,949	0
135540.99	Plant & Equipment Purchases	03/16-14	Capital Expenditure		52,582	52,582
135610.99	Tfr from Plant/Light Vehicle Reserve	03/16-14	Capital Revenue		(52,582)	0

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

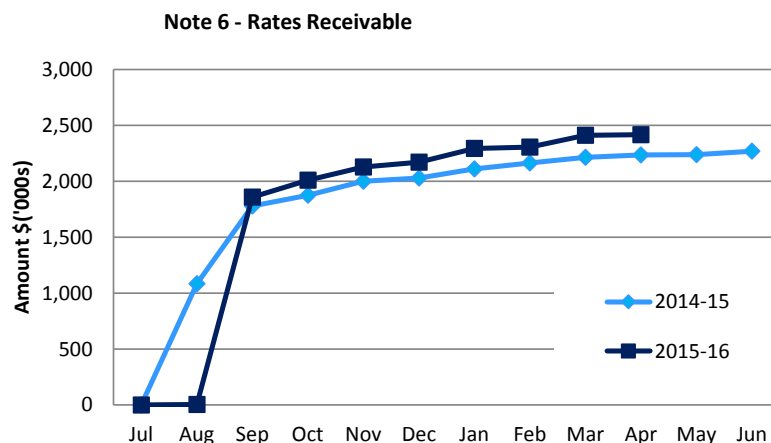
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

YTD 31 May 2016	30 June 2015
\$	\$
125,964	110,084
2,329,129	2,188,163
121,766	96,850
(2,474,029)	(2,269,133)
<b>102,830</b>	<b>125,964</b>
<b>102,830</b>	<b>125,964</b>
96.01%	98.73%



Comments/Notes - Receivables Rates

**Receivables - General**

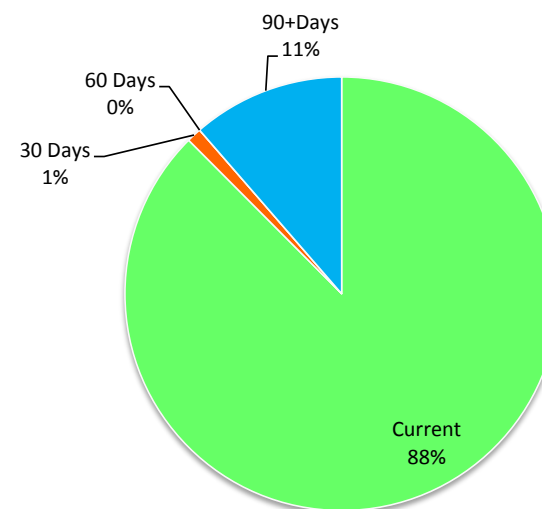
Receivables - General

**Total Receivables General Outstanding**

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
73,551	918	0	9,565
			<b>84,034</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**



Comments/Notes - Receivables General

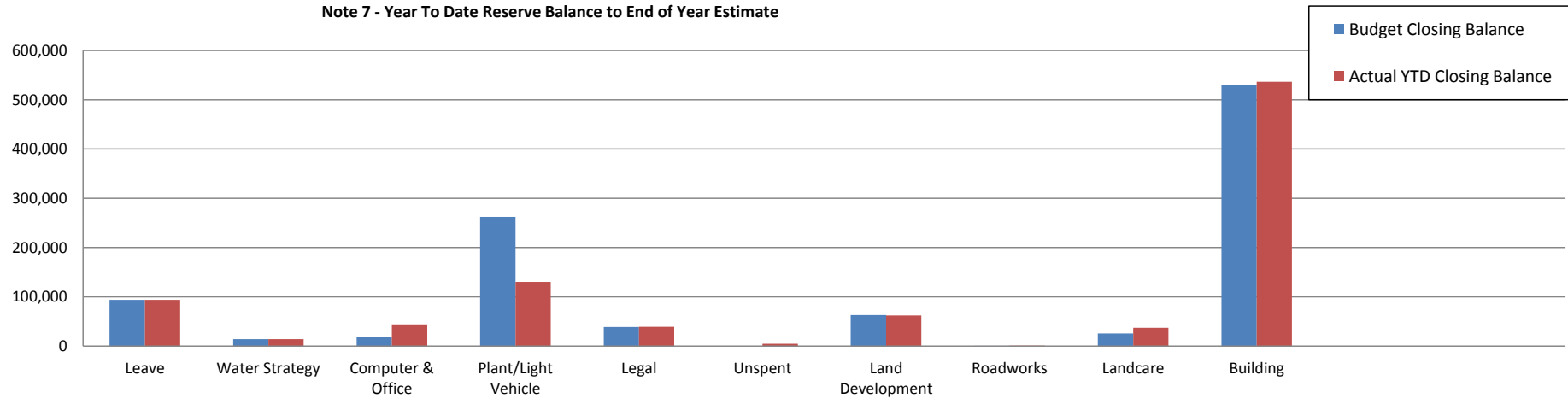


**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**Note 7: Cash Backed Reserve**

2015-16										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	1,120	0	0	0	0		93,583	93,703
Water Strategy	13,813	200	167	0	0	0	0		14,013	13,980
Computer & Office	43,645	200	528	0	0	(25,000)	0		18,845	44,173
Plant/Light Vehicle	128,929	2,000	1,560	183,986	0	(52,582)	0		262,333	130,489
Legal	28,378	500	413	10,000	10,500	0	0		38,878	39,291
Unspent	63,541	0	597	0	0	(63,541)	(59,577)		0	4,561
Land Development	120,054	2,000	1,060	0	0	(59,000)	(59,000)		63,054	62,114
Roadworks	112,452	0	607	0	0	(112,000)	(112,000)		452	1,059
Landcare	36,621	500	443	3,468	0	(15,000)	0		25,589	37,064
Building	530,157	10,000	6,416	0	0	(10,000)	0		530,157	536,573
	<b>1,170,173</b>	<b>16,400</b>	<b>12,913</b>	<b>197,454</b>	<b>10,500</b>	<b>(337,123)</b>	<b>(230,577)</b>		<b>1,046,904</b>	<b>963,009</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 2016**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget				
					Full Year				
			Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance		
Cost	Accum Depr	Proceeds						Comments	
\$	\$	\$	\$	Plant and Equipment	\$	\$	\$		
127,273	25,467	62,500	(39,306)		Grader	(32,000)	(39,306)	(7,306)	
					Crew Cab Truck	10,000		(10,000)	
50,000	22,500	32,770	5,270		Backhoe	(2,000)	5,270	7,270	
					2WD Tractor	900		(900)	
27,932	27,932	30,000	30,000		4x4 Utility (DCEO)	25,000	30,000	5,000	
37,361	37,361	32,727	32,727		CEO Vehicle	29,000	32,727	3,727	
242,566	113,260	157,997	28,691		30,900	28,691	(2,209)		

**Comments - Capital Disposal/Replacements**

Shire of Chapman Valley  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 May 2016

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
GRV	6.8778	243	4,757,575	322,061	22,080	239	344,380	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	0	0	1,701,116	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	174,168	0	0	174,168	174,168	0	0	174,168
<b>Sub-Totals</b>		646	192,337,592	2,197,345	22,080	239	2,219,664	2,197,346	0	0	2,197,346
<b>Minimum Payment</b>											
	<b>Minimum \$</b>										
GRV	525.00	222	1,218,299	116,550	0	0	116,550	116,550	0	0	116,550
UV Rural	350.00	21	138,678	7,350	0	0	7,350	7,350	0	0	7,350
UV Oakajee Industrial Estate	350.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		243	1,356,977	123,900	0	0	123,900	123,900	0	0	123,900
Concession							2,343,564				2,321,246
<b>Amount from General Rates</b>							0				0
Ex-Gratia Rates							2,343,564				2,321,246
Excess Rates							0				0
<b>Totals</b>							(14,435)				0
							<b>2,329,129</b>				<b>2,321,246</b>

Comments - Rating Information

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Loan 89 - Stadium Upgrade</b>	47,243		5,570	7,482	41,673	39,761	2,209	2,901
<b>Loan 95 - Plant</b>	22,236		22,236	20,346	-0	1,890	739	800
<b>Loan 96 - Plant</b>	123,380		29,170	29,169	94,210	94,211	4,689	5,000
<b>Loan 97 - Plant</b>		73,885	0	0	0	0	0	0
	192,859	73,885	56,976	56,997	135,883	135,862	7,637	8,701

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

New loan for Grader was received

Shire of Chapman Valley  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 May 2016

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - Roads	WALGGC		225,934		225,934		225,934	0
Grants Commission - General	WALGGC		175,594		175,594		172,671	2,923
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
<b>GOVERNANCE</b>								
Minor Income Received	Not specified		1,200		1,200		1,550	(350)
Other / Minor			6,500	6,500	13,000		18,362	(5,362)
<b>LAW, ORDER, PUBLIC SAFETY</b>								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		24,195	0
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
<b>HOUSING</b>								
Other / Minor								0
<b>COMMUNITY AMENITIES</b>								
Coastal Planning Project	Dept of Planning		9,000		9,000		9,000	0
Reimbursements							8,401	(8,401)
Dolby Creek	Tfr from trust		20,000		20,000		8,040	11,960
Cemetery Income			3,540		3,540		1,809	1,731
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000		5,000	0
Pool Revitalisation Program	Dept Sport & Rec						6,667	(6,667)
State NRM Program	State NRM						25,000	(25,000)
<b>RECREATION AND CULTURE</b>								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000		400,000		2,083	397,917
Yuna Community Centre	Dept of Sport and Rec		37,500		0	37,500	37,500	0
Reimbursements Public Halls	General				0		3,204	(3,204)
SHO approved consultants	State Heritage Office		2,000			2,000	2,000	0
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
<b>TRANSPORT</b>								
Dartmoor road gravel sheeting	RRG		96,000			96,000	96,000	0
Valentine Road - upgrade seal	RRG		261,667			261,667	209,354	52,313
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	5,333	8,000
East Nabawa Road	RRG		0	101,949		101,949	101,949	0
Roads to Recovery	R2R		662,828			662,828	697,621	(34,793)
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051		708,836	(56,785)
Nolba Raod	Landowner contribution		18,600		18,600		18,600	0
Dartmoor road gravel sheeting	Hudson Resources		12,585	9,783	22,368		22,368	(0)
Other	Gravel royalties		0	7,292	7,292		9,791	(2,499)
<b>OTHER ECONOMIC SERVICES</b>								
Contribution to tourism maps			500		500			500
Long service leave contribution				2,806	2,806		2,806	0
<b>OTHER</b>								
Workers Compensation			0	0	0	0	22,163	(22,163)
Other/minor			1,920	0	1,920	0	0	1,920
Diesel Fuel Rebate			40,000		40,000		42,004	(2,004)
<b>TOTALS</b>			<b>2,790,071</b>	<b>128,330</b>	<b>1,743,124</b>	<b>1,175,277</b>	<b>2,606,319</b>	<b>312,082</b>

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-May-16
	\$	\$	\$	\$
Bonds - Hall Hire	0	6,970	(5,390)	1,580
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	11,108	(14,975)	1,039
CTF Levy	10,413	13,024	(22,270)	1,167
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	50	(50)	5,000
Contribution from Sub-divider	610,498	15,112	(10,332)	615,278
Post Office Deposit	940	432	(110)	1,262
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	<b>631,859</b>	<b>47,096</b>	<b>(53,526)</b>	<b>625,429</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 2016**

**Note 13: CAPITAL ACQUISITIONS**

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	<b>Land and Buildings</b>						
	<b>Governance</b>						
●	Office Improvements (painting, carpets, ceiling)	20,000		20,000	19,068	(933)	Completed Jan 2016
○	Designs for storage enclosure	10,000		7,500		(7,500)	To Forum Session
●	<b>Governance Total</b>	<b>30,000</b>	<b>0</b>	<b>27,500</b>	<b>19,068</b>	<b>(8,433)</b>	
	<b>Community Amenities</b>						
●	Nabawa Cemetery Plan and Shoring boards	25,000		25,000	17,591	(7,409)	Plan Board design progressing; Shoring Boards purchased
●	Green Drive Land Development	59,000		59,000	60,000	1,000	Settlement completed 04.11.2015
●	<b>Community Amenities Total</b>	<b>84,000</b>	<b>0</b>	<b>84,000</b>	<b>77,591</b>	<b>(6,409)</b>	
	<b>Recreation and Culture</b>						
●	Yuna Community Centre Construction	163,146		149,556	164,357	14,801	Construction completed; power upgrade complete
○	Nanson Showgrounds carpark fencing	5,000		5,000	0	(5,000)	CGF application CVAS
●	Coronation Beach Campground - additional sites	5,000		5,000	5,279	279	Additional sites constructed
●	<b>Recreation And Culture Total</b>	<b>173,146</b>	<b>0</b>	<b>159,556</b>	<b>169,636</b>	<b>10,080</b>	
	<b>Transport</b>						
●	Power to Yuna Depot	10,000		10,000	9,439	(561)	Western Power progressing
●	<b>Transport Total</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>9,439</b>	<b>(561)</b>	
●	<b>Land &amp; Buildings Total</b>	<b>297,146</b>	<b>0</b>	<b>281,056</b>	<b>275,734</b>	<b>(5,322)</b>	
	<b>Infrastructure - Roads</b>						
	<b>Transport</b>						
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		309,617	351,345	41,728	Shoulder reconstruct & gravel complete; over budget in hours, under budget in materials
●	Wandana Road Shoulders reconstruct and gravel sheet	161,421					R2R
●	Yuna Tenindewa Road R2R	263,806		241,356	399,486	158,130	R2R Current job
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		128,337	210,544	82,207	RRG - completed
●	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road Group)	387,663		355,366	274,222	(81,144)	RRG - current job
●	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersections (State Black Spot)	20,000		18,337	9,145	(9,193)	RRG
○	Durawah Road	158,816		145,585	0	(145,585)	Council funded
○	14/15 Carry over job Nolba Road	Not specified		0	40,010	40,010	14/15 Carry Over Job Completed
○	Indialla Road	211,521		193,886	0	(193,886)	Council funded
●	Valentine Road	209,131		191,697	84,960	(106,737)	14/15 Carry Over
○	14/15 Carry over job - Cannon Whelarra Road	Not specified		0	21,674	21,674	14/15 Carry Over Job Completed
○	Hickety Road	86,188		79,013	0	(79,013)	Council funded
○	Bella Vista Road	111,665		102,355	1,040	(101,315)	External contractor job
○	Nabawa Yetna Road	57,870		53,042	0	(53,042)	Council funded
○	Constrution Parkfalls Estate	145,908		133,749	991	(132,758)	
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	22,544	Completed
○	Nolba Road	26,400		25,750	7,493	(18,257)	Mincherton Section completed in June payroll
○	East Nabawa		101,949	93,445	17,847	(75,598)	
●	<b>Transport Total</b>	<b>2,156,742</b>	<b>101,949</b>	<b>2,071,535</b>	<b>1,441,300</b>	<b>(630,235)</b>	
●	<b>Infrastructure - Roads Total</b>	<b>2,156,742</b>	<b>101,949</b>	<b>2,071,535</b>	<b>1,441,300</b>	<b>(630,235)</b>	
	<b>Infrastructure - Parks and Ovals</b>						
	<b>Recreation and Culture</b>						
○	Bill Hemsley Park	500,000		250,000	4,100	(245,900)	Concept Plan adopted; Grant Application pending for new building & surrounds
○	<b>Recreation and Culture Total</b>	<b>500,000</b>	<b>0</b>	<b>250,000</b>	<b>4,100</b>	<b>(245,900)</b>	
○	<b>Infrastructure - Parks and Ovals Total</b>	<b>500,000</b>	<b>0</b>	<b>250,000</b>	<b>4,100</b>	<b>(245,900)</b>	

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 May 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	<b>Tools, Furniture and Equipment Governance</b>						
●	Computer Server	25,692		25,692	21,042	(4,650)	On Premise hosted server solution in progress; Disaster Recovery to be tested in June
●	<b>Transport Total</b>	<b>25,692</b>	<b>0</b>	<b>25,692</b>	<b>21,042</b>	<b>(4,650)</b>	
	<b>Transport</b>						
○	Vehicle Tracking Device	26,748		26,748	0	(26,748)	Purchased will be processed through creditors in June
○	<b>Transport Total</b>	<b>26,748</b>	<b>0</b>	<b>26,748</b>	<b>0</b>	<b>(26,748)</b>	
●	<b>Tools, Furniture and Equipment Total</b>	<b>52,440</b>	<b>0</b>	<b>52,440</b>	<b>21,042</b>	<b>(31,398)</b>	
	<b>Plant , Equip. &amp; Vehicles Transport</b>						
○	Grader	380,000	355,000	184,602	0	(184,602)	Purchase Order 1477
○	Crew Cab Truck	150,000	152,890	152,890	0	(152,890)	Purchase Order 1576
○	Backhoe	105,000	0	0	0	0	Purchase Order 1591 Transfer to Reserve relist 2016/17 Budget
○	2WD Tractor	40,000	39,595	39,595	0	(39,595)	Purchase Order 1562
●	4x4 Utility	25,000	26,213	26,213	26,105	(108)	Complete - Purchase Order 1563
●	CEO Vehicle	63,000	57,347	57,347	57,347	0	Complete - Purchase Order 1240
○	Mgr Planning Vehicle	50,000	50,550	50,550	50,550	0	Complete - Purchase Order 1236
○	<b>Transport Total</b>	<b>813,000</b>	<b>681,595</b>	<b>511,197</b>	<b>134,002</b>	<b>(377,195)</b>	
○	<b>Plant , Equip. &amp; Vehicles Total</b>	<b>813,000</b>	<b>681,595</b>	<b>511,197</b>	<b>134,002</b>	<b>(377,195)</b>	
	Should be -----						
●	<b>Capital Expenditure Total</b>	<b>3,819,328</b>	<b>783,544</b>	<b>3,166,228</b>	<b>1,876,179</b>	<b>(1,290,049)</b>	



Summary by Program				
	31-May-16	31-May-16	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	92,259	124,680	133,959	202,690
Governance	257,980	427,847	459,457	384,992
Law, Order and Public Safety	161,639	196,367	209,856	182,015
Education	930	1,500	2,000	3,448
Health	5,538	7,999	8,370	21,527
Housing	7,305	14,432	15,227	27,046
Community Amenities	534,481	856,415	949,889	1,002,221
Recreation and Culture	475,706	623,272	674,766	460,950
Transport	4,642,983	2,283,762	2,414,811	1,445,917
Economic Services	290,864	369,590	405,299	175,354
Other Property and Services	(14,224)	57,582	88,573	89,155
Total Expenditure (E)	6,455,462	4,963,446	5,362,208	3,995,315
	31-May-16	31-May-16	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,822,372)	(2,803,050)	(2,807,457)	(3,577,408)
Governance	(19,912)	(14,197)	(14,200)	(24,510)
Law, Order and Public Safety	(35,498)	(33,969)	(33,970)	(352,853)
Education	0	0	0	(7,292)
Health	(6,246)	(4,321)	(4,573)	(8,918)
Housing	(18,806)	(12,870)	(14,040)	(23,705)
Community Amenities	(230,472)	(220,620)	(222,290)	(476,962)
Recreation and Culture	(121,484)	(312,196)	(522,210)	(838,914)
Transport	(1,984,529)	(1,899,567)	(2,017,188)	(1,680,663)
Economic Services	(35,417)	(34,974)	(38,131)	(37,107)
Other Property and Services	(93,528)	(72,350)	(74,670)	(120,187)
Total Revenue (R)	(5,368,263)	(5,408,114)	(5,748,729)	(7,148,519)
Operating (Profit)/Loss (R-E)	1,087,199	(444,669)	(386,521)	(3,153,204)

Adjustment for Non-Cash Items	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	3,612,726	1,173,381	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	(30,900)	(30,900)	16,658
Movement in wage accruals		0		(48,852)
Movement in deferred pensioner rates				(343)
Interfund tfr				0
Total Non-Cash Items (NC)	3,612,726	1,142,481	1,249,134	1,139,898
Capital Expenditure	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	275,734	281,056	297,146	957,355
Plant and Equipment	134,002	511,197	681,596	309,080
Furniture and Equipment	21,042	25,692	25,692	0
Roads	1,441,300	2,071,535	2,258,691	2,584,265
Tools and Equipment	0	26,748	26,748	23,699
Parks and Ovals	4,100	250,000	500,000	17,155
Transfer from Reserves	(229,980)	(325,873)	(337,123)	(591,821)
Transfer to Reserves	22,816	28,302	213,854	100,789
Repayment of Debentures	56,976	56,997	58,889	153,982
Proceeds from new loans	(73,885)	(73,885)	(73,885)	0
Proceeds from sale of equipment	(157,997)	(59,000)	(209,000)	(83,351)
	1,494,109	2,792,769	3,442,608	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,806,953)	(1,806,953)	(985,004)
Closing (Surplus)/Deficit	(2,838,370)	(601,333)	0	(1,806,953)

COA	Rate Revenue	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	6,434	10,998	11,000	12,404	4,564		
0032	Rates Stationary/postage	2,591	2,150	2,500	1,220	(441)		
0062	Sundry Expenses	183	1,826	2,000	15	1,643		
0082	Rates - Other Costs.	0	1,100	1,200	120	1,100		
0132	Valuation Expenses	12,484	13,500	13,500	13,222	1,016		
0352	Rates - Administration Allocation	70,567	93,280	101,759	175,697	22,713	*	Overall allocations are below full budget
	Total Operating Expenditure	92,259	122,854	131,959	202,678			
	<b>Operating Revenue</b>							
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(14,435)	*	Effect of movement of excess rates
0012	Legal Fees GST Free	(7,834)	(10,087)	(11,000)	(10,964)	(2,253)		
0033	Back Rates	(239)	0	0	(2,264)	239		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(47)		
0071	Interim Rates Raised	(22,080)	0	0	(23,046)	22,080	*	Additonal income, offsets excess rates
0113	Interest - Overdue Rates	(15,574)	(9,993)	(10,000)	(14,554)	5,581		
0123	Interest - Instalment Payments	(6,582)	(4,997)	(5,000)	(6,654)	1,585		
0133	Interest - Deferred Rates	0	(99)	(100)	(232)	(99)		
0143	Administration Charges	(4,689)	(3,498)	(3,500)	(4,104)	1,191		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(5,357)	(3,056)	(3,060)	(5,685)	2,301		
	Total Operating Revenue	(2,379,242)	(2,363,099)	(2,364,029)	(2,254,343)			
	Total Rate Revenue	(2,286,983)	(2,240,245)	(2,232,070)	(2,051,665)			

COA	General Purpose Income	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
9992	<b>Operating Expenditure</b>							
	Interest & Overdraft Fees	0	1,826	2,000	11	1,826		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(413)	(462)	(500)	(570)	(49)		
0203	Leave Reserve Income	(1,120)	(913)	(1,000)	(1,288)	207		
0204	Land Development Reserve Income	(1,060)	(1,837)	(2,000)	(2,410)	(777)		
0205	Building Reserve Income	(6,416)	(9,163)	(10,000)	(12,442)	(2,747)		
0206	Roadworks Reserve Income	(607)	(462)	(500)	(2,258)	145		
0213	Plant Reserve Income	0	0	0	0	0		
0215	Unspent Grants Reserve Income	(597)	0	0	(8,749)	597		
0223	Water Strategy Reserve Income	(167)	(187)	(200)	(277)	(20)		
0233	Grants Commission - Road Funding	(225,934)	(225,934)	(225,934)	(763,527)	0		
0243	Office & Equipment Reserve Income	(528)	(187)	(200)	(383)	341		
0253	Grants Commission - Equalisation (General P	(172,671)	(175,594)	(175,594)	(490,272)	(2,923)		
0273	Plant/Light Vehicle Reserve Income	(1,560)	(1,837)	(2,000)	(3,538)	(277)		
0453	Interest Received - Municipal Account	(31,611)	(22,913)	(25,000)	(36,070)	8,698		
0506	Landcare Reserve Income	(443)	(462)	(500)	(1,280)	(19)		
	Total Operating Revenue	(443,129)	(439,951)	(443,428)	(1,323,065)			
	Total General Purpose Income	(443,129)	(438,125)	(441,428)	(1,323,053)			
	<b>Total General Purpose Funding</b>	<b>(2,730,112)</b>	<b>(2,678,370)</b>	<b>(2,673,498)</b>	<b>(3,374,718)</b>			

COA	Governance	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	8,382	13,500	13,500	0	5,118		
0182	Subscriptions & Memberships Expense	16,625	22,500	22,500	17,911	5,875		
0192	Members Conference & Training Expenses	17,806	20,000	20,000	11,805	2,194		
0202	Members Insurance Expense	10,992	11,000	11,000	13,600	8		
0232	Consultancy & Legal Expenses	7,463	21,500	23,500	4,069	14,037	*	Nabawa Hill Communication Tower lease yet to be finalised.
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	656	20,400	20,600	10,835	19,744	*	Timing
0262	President & Deputy Allowances.	0	11,176	12,189	8,033	11,176	*	Timing
0272	Council Chambers Repairs & Maintenance	97	4,889	5,326	139	4,792		
0332	Furniture & Equipment	7,302	9,000	9,000	0	1,698		
0442	Members Administration Allocation	149,954	192,368	209,852	188,369	42,414	*	Overall allocations are below full budget
0462	Meeting & Refreshments Expense	17,088	25,993	26,000	16,890	8,905		
1822	Accounting & Audit Expenses	18,950	21,900	40,000	41,872	2,950		
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	2,663	6,600	7,202	2,902	3,937		
	Total Operating Expenditure	257,980	415,902	455,745	347,186			
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	257,980	415,902	455,745	344,697			

COA	Adminstation	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	30,863	21,375	28,500	27,988	(9,488)		
0282	Administration SGC 9.50%	42,579	48,180	52,565	47,149	5,601		
0292	Admin Salaries Expense	483,982	550,022	600,026	505,317	66,040	*	Timing - Admin salaries & wages currently under budget, external accounting services will be required end of year
0294	Admin Staff Housing Allowance	13,171	17,138	18,693	15,039	3,967		
0312	Admin - Max 3% Council Additional Contr	9,151	12,463	13,600	7,920	3,312		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	17,000	17,000	19,933	122		
0402	Insurance Expense	2,760	3,806	3,806	3,557	1,046		
0422	Office Gardens Expenses	25,056	26,738	29,179	19,924	1,682		
0432	Admin Building Operations	16,500	25,520	26,316	24,501	9,020		
0472	Office Expenses - General	15,905	19,000	20,500	9,992	3,095		
0473	Admin Building Repairs & Maintenance	5,657	9,163	10,000	10,332	3,506		
0482	Office Telephone & Internet Expenses	23,139	25,435	27,525	21,139	2,296		
0492	Advertising Expenses	6,842	9,995	10,000	3,425	3,153		
0502	Computer Hardware Service & Repair	16,237	25,500	26,500	21,748	9,263		
0512	Furniture & Equipment - (Expensed)	932	7,500	7,500	3,732	6,568		
0522	Freight & Postage Expense	1,803	2,750	3,000	2,317	947		
0542	Printing & Stationary Expense	23,061	29,500	30,000	25,510	6,439		
0552	Motor Vehicle Expenses	3,854	4,587	5,000	14,131	733		
0562	Adminstation LSL Expense	5,149	5,150	5,150	0	1		
0592	Admin Allocated to Programs	(882,084)	(1,123,661)	(1,225,814)	(1,005,706)	(241,577)	*	Overall allocations are below full budget
0622	Uniform Expense	844	3,699	3,700	1,399	2,855		
0632	Staff Training, Conference and Recruitment	5,797	31,500	31,500	14,044	25,703	*	Timing for staff training; budget provision staff recruitment yet to be req'd
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	27,947	96,134	108,786	65,123	68,187	*	Timing - Valuation Plant & Equipment; IPR Reports, Website funds yet to be expended
0702	Bank Fees & Charges	4,578	6,095	6,100	5,737	1,517		
0712	Occupational Health & Safety	529	4,576	5,000	6,428	4,047		
0722	Accounting Software Operating Expenditure	34,136	39,846	39,850	35,673	5,710		
7002	Admin Depreciation	46,635	74,734	81,530	80,850	28,099	*	Below budget - non-cash expense
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>11,945</b>	<b>3,711</b>	<b>37,806</b>			

COA	Adminstation	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(1,550)	(1,197)	(1,200)	(2,438)	353		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(18,362)	(13,000)	(13,000)	(19,583)	5,362		
	Total Operating Revenue	(19,912)	(14,197)	(14,200)	(22,020)			
	<b>Capital Expenditure / Reserve Transfers</b>							
0564	Building Improvements (L&B)	19,068	27,500	30,000	5,900	8,433		
0364	Office Furniture & Equipment (F&E)	21,042	25,692	25,692	0	4,650		
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Reserve transfer to be done June 2016
4750	Tfr to Leave Rerserve	1,120	913	1,000	51,288	(207)		
4785	Transfer from Unspent Grant Fund	(12,406)	(12,406)	(12,406)	12,406	0		
4770	Tfr to Office & Equipment Reserve	528	187	200	35,448	(341)		
4780	Tfr to Plant/Light Vehicle Reserve	1,560	1,837	2,000	3,538	277		
	Total Capital Expenditure / Reserve Transfers	30,913	18,723	21,486	108,580			
	Total Administration	11,001	16,471	10,997	124,366			
	<b>Total Governance/Administration</b>	<b>268,981</b>	<b>432,373</b>	<b>466,743</b>	<b>469,063</b>			

COA	Fire Prevention	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Admin Allocation Expense	8,821	12,870	14,038	24,539	4,049		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	1,023		
0762	Ranger's Allocation Expenses	14,253	16,027	17,480	10,700	1,774		
0832	ESL - Shire Properties.	748	800	800	768	52		
0882	Fire Prevention Enforcement Expenditure	0	913	1,000	0	913		
1722	Brigades Operating Expenses	31,533	36,998	37,390	37,915	5,465		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	59,634	62,722	68,420	67,715	3,088		
	Total Operating Expenditure	116,466	132,830	141,628	143,046			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	(2,250)	(1,249)	(1,250)	(1,544)	1,001		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(24,195)	(24,195)	(24,195)	(32,065)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	0	(1,000)		
0915	Capital Grant - FESA	0	0	0	(311,690)	0		
	Total Operating Revenue	(30,445)	(30,444)	(30,445)	(349,299)			
	<b>Capital Expenditure / Reserve Transfers</b>							
0884	Purchase Plant & Equipment	0	0	0	116,557	0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	0		
		0	0	0	311,690			
	Total Fire Prevention	86,021	102,386	111,183	105,437			



COA	Animal Control	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	17,642	23,969	26,150	11,264	6,327		
0842	Animal Control Expenses	6,151	5,038	5,500	5,222	(1,113)		
0852	Rangers Allocation	14,253	16,027	17,480	6,448	1,774		
		0	0	0		0		
	Total Operating Expenditure	38,046	45,034	49,130	22,933			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	(332)	(250)	(250)	(141)	82		
0853	Dog/Cat Registrations Income	(4,321)	(2,775)	(2,775)	(3,413)	1,546		
0863	Fines & Penalties	(400)	(500)	(500)	0	(100)		
						0		
	Total Operating Revenue	(5,053)	(3,525)	(3,525)	(3,554)			
	Total Animal Control	32,993	41,509	45,605	19,379			
COA	Other Law, Order and Public Safety	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0862	Community Safety and Crime Prevention	0	0	0	1,524	0		
0902	Rangers Allocation	7,127	8,008	8,740	16,207	881		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000		
	Total Operating Expenditure	7,127	9,008	9,740	17,930			
	<b>Operating Revenue</b>							
0973	Community safety & Crime Prevention.	0	0	0	0			
	Total Other Law, Order and Public Safety	7,127	9,008	9,740	17,930			

COA	Rangers Expenses	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	1,753	1,771	1,928	1,883	18		
0892	Salary & Wages Expense-Rangers	54,649	61,325	66,900	62,072	6,676		
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	403		
0922	Rangers Superannuation SGC 9.50%	5,552	6,006	6,553	6,143	454		
0932	Conference & Training	0	1,375	1,500	0	1,375		
0952	Rangers Expenses Allocated	(71,267)	(80,113)	(87,400)	(78,306)	(8,846)		
0982	Rangers Expense	7,780	7,282	7,940	6,018	(498)		
1012	Tools & Equipment - Low Value	0	913	1,000	380	913		
0152	Provision for LSL	0	9,000	9,000	(7,385)	9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		
	Total Operating Expenditure	0	9,495	9,358	(1,894)			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	0	0	0	34,749	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		
0971	Tfr from Unspent Grant Res.	(1,514)	(1,514)	(1,514)	(9,068)	0		
	Total Capital Expenditure / Reserve Transfers	(1,514)	(1,514)	(1,514)	25,852			
	Total Rangers Expenses	(1,514)	7,981	7,844	23,958			
	<b>Total Law, Order and Fire Safety</b>	<b>124,627</b>	<b>160,884</b>	<b>174,372</b>	<b>166,705</b>			

COA	Education	31-May-16 YTD Actual	31-May-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
0992	<b>Operating Expenditure</b> Pre-School Repairs & Maintenance	930	1,500	2,000	3,448	570		
0993	<b>Operating Revenue</b> Lease/Rental Income - Pre-School	0	0	0	(7,292)	0		
<b>Total Education</b>		<b>930</b>	<b>1,500</b>	<b>2,000</b>	<b>(3,844)</b>			

COA	Health Inspection and Administration	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Pool Inspections Expense	3,563	4,004	4,370	1,585	441		
1292	Health Expenses General	1,975	3,995	4,000	6,767	2,020		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	5,538	7,999	8,370	21,527			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,172)	(1,155)	(1,155)	(1,155)	17		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(2,360)	(2,816)	(3,068)	(3,648)	(456)		
1583	Health Administration Fees	(2,360)	0	0	(3,761)	2,360		
	Total Operating Revenue	(6,246)	(4,321)	(4,573)	(8,918)			
	<b>Total Health Inspection and Administration</b>	<b>(708)</b>	<b>3,678</b>	<b>3,797</b>	<b>12,609</b>			

COA	Housing	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing	4,368	6,320	6,507	1,718	1,952		
2522	Staff Housing Repairs & Maintenance	0	4,647	4,945	5,934	4,647		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	2,937	3,465	3,775	3,724	528		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	7,305	14,432	15,227	27,046			
	<b>Operating Revenue</b>					0		
2543	Rental Income - Staff Housing	0	0	0	0	0		
2563	Staff Housing Income	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	(4,784)	0		
2553	Rental Income - Non Employee Housing	(18,806)	(12,870)	(14,040)	(17,383)	5,936		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(18,806)	(12,870)	(14,040)	(23,705)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	6,416	9,163	10,000	86,702	2,747		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	6,416	9,163	10,000	12,442			
	<b>Total Housing</b>	<b>(5,084)</b>	<b>10,725</b>	<b>11,187</b>	<b>15,783</b>			

COA	Natural Resource Management	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
2032	<b>Operating Expenditure</b>							
	NRM Expenditure	2,091	18,337	20,000	0	16,246	*	State NRM project - Coastal Management
	Total Operating Expenditure	2,091	18,337	20,000	0			
	<b>Operating Revenue</b>							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	(25,000)	0	0	0	25,000	*	State NRM project - Coastal Management
	Total Operating Revenue	0	0	0	0	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
2075	Proceeds from Disposal of Assets	(25,000)	0	0	0			
2095	Transfer from Landcare Reserve	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	(13,750)	(15,000)	0	(13,750)	*	Funds to be transferred as project progresses for Coastal Management project
		0	(13,750)	(15,000)	0			
	Total Natural Resource Management	(22,909)	4,587	5,000	0			

COA	Sanitation - Household Refuse	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
1762	<b>Operating Expenditure</b>							
	Domestic Rubbish Collection Expenses	96,382	146,674	160,000	151,546	50,292	*	Contractor has not fully invoiced year to date
1772	Sanitation Household Refuse Depreciation	3,440	3,685	4,015	4,008	245		
1792	Refuse Site Repairs & Maintenance	14,368	40,565	44,215	16,886	26,197	*	Contingency budget for manning tip site not fully required to date
2502	Domestic Rubbish - Admin Allocation	35,283	40,612	44,301	25,847	5,329		
	Total Operating Expenditure	149,474	231,536	252,531	198,287			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(125,195)	(120,250)	(120,250)	(109,021)	4,945		
	Total Operating Revenue	(125,195)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	24,278	111,286	132,281	89,266			
COA	Sanitation - Other	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
1872	<b>Operating Expenditure</b>							
	Street Rubbish Collection Expenses	0	1,100	1,200	357	1,100		
1882	Parks & Gardens Rubbish Collection Expenses	11,158	11,564	12,382	11,679	406		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	4,587	5,000	5,324	4,587		
	Total Operating Expenditure	11,158	17,251	18,582	45,846			
	<b>Operating Revenue</b>							
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	195			
	Total Sanitation - Other	11,158	17,251	18,582	27,641			

COA	Protection of Environment	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1902	Grant Expenditure - Other	0	0	0	187,300	0		
1932	Reimbursement of Grant FundsP o E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	0	0	0	1,400	0		
2002	Project Management Fees	0	9,163	10,000	0	9,163		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	18,337	20,000	10,690	10,297	*	**Reimbursed from Trust Account T237 Civil Technology - refer COA GL 2933
2042	Declared Species Group Expenses	11,405	10,450	11,405	20,497	(955)		
2062	Coastal Planning Projects Expenses	14,341	22,000	22,000	26,574	7,659		
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	33,786	59,950	63,405	276,123			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	(9,000)	(9,000)	(9,000)	(122,100)	0		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	(8,040)	(18,337)	(20,000)	(1,200)	(10,297)	*	**Dolby Creek Expenditure reimbursed from Trust Account - refer COA GL 2040
	Total Operating Revenue	(17,040)	(27,337)	(29,000)	(158,355)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to/from Unspent Grant Reserve	(14,873)	(14,873)	(14,873)	16,162	(0)		
2080	Tfr to Landcare Reserve	443	3,641	3968	1,280	3,198		
2071	Tfr from Unspent Grant Res.	(555)	0	0	(92,041)	555		
	Total Capital Expenditure / Reserve Transfers	(14,985)	(11,232)	(10,905)	(122,343)			
	Total Protection of Environment	1,762	21,381	23,500	(4,575)			



COA	Town Planning and Regional Development	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0942	Town Planning Depreciation	5,586	11,000	12,000	11,173	5,414		
0162	Provision for LSL	0	16,000	16,000	(10,662)	16,000	*	Provision not req'd, termination paid from COA GL 2112
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	3,070	3,880	3,879	3,625	810		
2112	Salary & Wages Expense-T/Plan	131,272	146,334	158,725	166,713	15,062	*	Payroll Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	3,094	5,258	5,755	3,372	2,164		
2132	Superannuation - SGC 9.50%	10,225	16,698	18,224	16,358	6,473		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	182	11,799	11,800	508	11,617	*	Contract expenses for planner not required, other contract expenses paid EOY
2192	Heritage Expenses	2,700	4,587	5,000	1,818	1,887		
2202	Town Planners Expenses	1,512	1,837	2,000	2,726	325		
2222	Motor Vehicle Expenses	3,846	4,125	4,500	5,524	279		
2232	Legal Expenses - Town Planners	9,843	13,750	15,000	1,037	3,907		
2242	Engineering Expenses	4,068	13,750	15,000	3,789	9,682		
2252	Advertising Expenses	0	1,837	2,000	1,404	1,837		
3012	Admin Allocation Expenses	35,283	48,862	53,310	66,879	13,579	*	Total allocations are below budget
7052	Surveying & Land Expenses	3,784	36,663	40,000	3,520	32,880	*	Budget profile not reflective of planning program
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	32,835	63,110	68,570	43,830	30,275	*	Nabawa Revitalisation Project funds yet to be expended
	<b>Total Operating Expenditure</b>	<b>247,301</b>	<b>399,490</b>	<b>431,763</b>	<b>331,998</b>			

COA	Town Planning and Regional Development	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	(8,401)	0	0	(26,141)	8,401		
2233	Town Planning Fees Income - GST Free	(20,769)	(32,995)	(33,000)	(35,494)	(12,226)	*	Planning fees collected under budget
2243	Outsourced Planning Fees - Other LGs	(13,752)	(24,498)	(24,500)	(28,340)	(10,746)	*	Timing - April/May accounts yet to be processed
2263	Town Planning Fees Income - GST inc	(6,839)	(4,999)	(5,000)	(5,356)	1,840		
3603	Heritage Income	0	(2,000)	(2,000)	(909)	(2,000)		
	Total Operating Revenue	(49,761)	(64,492)	(64,500)	(96,240)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	(10,029)	(12,998)	(12,998)	(67,611)	(2,969)		
2264	Land Development	60,000	59,000	59,000	0	(1,000)		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0		
4801	Tfr to Land Development Reserv	1,060	1,874	2,000	2,410	814		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,913	10,500	10,500	570	(413)		
		2,944	(624)	(498)	(42,252)			
	Total Town Planning and Regional Development	200,484	334,374	366,765	193,506			

COA	Other Community Amenities	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	4,684	14,695	16,020	12,999	10,011	*	Timing for projects
3132	Community Development Expenses	26,219	37,656	39,100	123,140	11,436	*	Timing for projects
3162	Administration Allocated	52,924	70,037	76,409	0	17,113	*	Overall allocations are below full budget
3212	Other Community Amenities Depreciation	2,894	1,903	2,080	2,077	(991)		
3222	Community Growth Fund	3,950	5,560	30,000	11,750	1,610		
	Total Operating Expenditure	90,671	129,851	163,609	149,966			
	<b>Operating Revenue</b>							
3113	Cemetery Income Received	(1,809)	(3,541)	(3,540)	(4,213)	(1,732)		
3613	Reimbursements & Contributions	(5,000)	(5,000)	(5,000)	0	0		
3633	Grant - Community Development	(6,667)	0	0	(90,732)	6,667		
	Total Operating Revenue	(13,476)	(8,541)	(8,540)	(94,945)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	17,591	25,000	25,000	0	7,409		
0471	Tf From Unspent Grants/loans Res.	(19,603)	(21,750)	(21,750)	22,305	(2,147)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	(2,011)	3,250	3,250	2,379			
	Total Other Community Amenities	75,184	124,560	158,319	57,400			
<b>Total Community Amenities</b>		<b>289,957</b>	<b>613,439</b>	<b>704,447</b>	<b>363,237</b>			

COA	Public Halls and Civic Centres	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	39,778	25,333	27,635	27,601	(14,445)	*	Depn over budget will be reviewed with external accounting services
2722	Public Halls & Showgrounds Expense	37,129	45,454	51,783	19,163	8,325		
2732	Nabawa Community Centre Expenses	42,466	76,505	81,834	40,123	34,039	*	Budget profile not reflective of staffing resources for building maintenance works
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,209	2,901	2,901	3,080	692		
3202	Public Halls Admin Allocation	17,642	20,064	21,894	20,014	2,422		
	Total Operating Expenditure	139,223	170,257	186,047	109,981			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	0	(110)	(110)	(38)	(110)		
2453	Showground/Halls Income Received	(3,974)	(2,000)	(12,000)	(6,484)	1,974		
2683	Contributions & Reimbursements	(3,204)	0	0	0	3,204		
3423	Grant Income - Yuna Community Centre	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(44,678)	(39,610)	(49,610)	(691,142)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	164,357	154,556	168,146	673,505	(9,801)		
4925	Principal Repayment - Loan 89	5,570	7,482	7,482	7,050	1,912		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	169,926	162,038	165,628	580,555			
	Total Public Halls and Civic Centres	264,471	292,685	302,065	(606)			

COA	Swimming Areas and Beaches	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	17,642	19,679	21,471	20,114	2,037		
3412	Coronation Beach Expenses	37,712	47,311	50,111	31,931	9,599		
7082	Beaches Depreciation	4,289	4,708	5,140	4,712	419		
	Total Operating Expenditure	59,643	71,698	76,722	56,757			
	<b>Operating Revenue</b>					0		
3443	Coronation Beach Camping Fees	(67,149)	(61,987)	(62,000)	(68,111)	5,162		
3444	Fig Tree Camping Fees	(4,195)	(4,999)	(5,000)	(4,555)	(804)		
	Total Operating Revenue	(71,344)	(66,986)	(67,000)	(72,666)			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	5,279	5,000	5,000	0			
	Total Swimming Areas and Beaches	(6,421)	9,712	14,722	(15,909)			

COA	Other Recreation and Sport	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
1462	Mower Repairs & Maintenance	10,737	6,413	7,000	7,952	(4,324)		
1472	Yuna Oval Expenses	344	638	700	623	294		
1482	Sporting Clubs Expenses	57,628	66,196	71,037	72,567	8,568		
2642	Parks, Gardens Expense	48,256	139,765	152,286	42,746	91,509	*	Wages under budget as includes full year budget for new F/T Gardening position
2702	Indoor Complex Expense	10,755	23,044	24,544	13,066	12,289	*	Budget profile not reflective of staffing resources for building maintenance works
2712	Tennis Clubs Expenses	4,067	6,646	6,784	4,838	2,579		
2752	Nabawa - Sport Complex Expense	1,873	800	800	11,432	(1,073)		
2772	Minor Gardening Equipment.	516	5,038	5,500	5,043	4,522		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	8,821	8,030	8,756	40,027	(791)		
7022	Parks & Gardens Depreciation	18,672	14,179	15,465	15,529	(4,493)		
7092	Other Rec & Sports Depreciation	59,129	35,695	38,935	38,887	(23,434)	*	Non Cash Item
	Total Operating Expenditure	221,968	308,208	333,572	252,710			
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(3,379)	(3,600)	(3,600)	(3,675)	(221)		
2803	Grants & Other Income Received	(2,083)	(200,000)	(400,000)	0	(197,917)	*	Bill Hemsley Park Project funds pending; revenue YTD is Trust fund recoup
	Total Operating Revenue	(5,462)	(203,600)	(403,600)	(3,675)			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	4,100	250,000	500,000	17,155	245,900	*	Capital Expenditure will be determined by grant funding received
	Total Capital Expenditure / Reserve Transfers	4,100	250,000	500,000	17,155			
	Total Other Recreation and Sport	220,606	354,608	429,972	266,191			

COA	Libraries	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
2902	Library Expense	1,756	4,583	4,900	1,509	2,827		
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	500		
3582	Libraries Admin Allocations	44,104	51,348	56,012	28,160	7,244		
6922	Libraries Depreciation	51	55	56	56	4		
	Total Operating Expenditure	46,412	56,986	61,968	30,725			
COA	Other Culture	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3602	Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense	4,667	8,208	8,282	4,225	3,541		
3652	Other Culture Depreciation	3,793	2,915	3,175	3,167	(878)		
3662	Community Heritage Programs	0	5,000	5,000	0	5,000		
	Total Operating Expenditure	8,461	16,123	16,457	10,777			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	(2,000)	(2,000)	(71,422)	(2,000)		
3623	Reimbursements & Contributions - Culture	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(10)	0		
	Total Operating Revenue	0	(2,000)	(2,000)	(71,432)			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	79,065			
3635	Building Reserve - Transfer from	0	0	0	(20,000)			
	Total Capital/Reserves	0	0	0	59,065			
	Total Other Culture	8,461	14,123	14,457	(1,590)			
	<b>Total Recreation and Culture</b>	<b>533,528</b>	<b>728,114</b>	<b>823,184</b>	<b>278,811</b>			

COA	Road Constuction	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
3702	<b>Operating Expenditure</b>							
	Road Construction - Admin Allocation	0	0	0	56,923	0		
	<b>Operating Revenue</b>							
3133	Income Received - Cons. STS	(18,600)	(18,600)	(18,600)	(20,455)	0		
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(412,636)	(412,636)	(472,949)	(641,319)	0		
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(697,621)	(662,828)	(662,828)	(240,000)	34,793	*	All funds rec'd for Wandana Rd, Yuna Tenindewa Rd & Valentine Rd projects
	Total Operating Revenue	(1,128,857)	(1,094,064)	(1,154,377)	(1,561,617)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
3124	Roads to Recovery (R2R) Expenditure	750,830	550,973	601,570	0	(199,857)	*	Budget profile not reflective of actual Road program timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	511,758	595,485	649,622	1,110,623	83,727	*	Dartmoor Road has exceeded internal operation cost budget. Valentine Rd seal expense posted in June 2016
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	178,712	925,077	1,007,499	366,712	746,365	*	Road program to date concentrated on funded jobs as the priority
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	607	0	0	2,258	(607)		
	Total Capital Expenditure / Reserve Transfers	1,441,908	1,520,562	2,258,691	2,592,448			
	Total Road Construction	313,051	426,498	1,104,314	1,087,753			



COA	Road Maintenance	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	484,292	636,305	694,491	418,909	152,013	*	Budget profile not reflective of actual Road program timing
3502	Depot Maintenance	41,408	26,693	29,037	33,041	(14,715)	*	Labour and associated overheads over budget; Materials & Contract under budget
3512	Street Lighting Expense	7,557	8,525	9,300	7,864	968		
3522	Depreciation	11,663	4,026	4,395	4,671	(7,637)		
3532	Street Trees	3,755	5,349	7,131	4,885	1,594		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	5,996	6,000	4,840	5,996		
3382	Flood Damage Expense	856,888	803,878	803,878	15,473	(53,010)	*	**Flood Damage expenditure over budget, offset by additional funding received refer COA GL 3803
3592	Depot Tools (Not Capitalised)	605	2,000	2,000	2,494	1,395		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	8,551	9,163	10,000	145	612		
6912	Roads Depreciation	3,179,965	687,500	750,000	749,135	(2,492,465)	*	Depn higher than budget due to revaluation - NonCash Item
	<b>Total Operating Expenditure</b>	4,601,884	2,196,635	2,323,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(107,999)	(108,000)	(99,400)	1		
3153	Other General Income	(2,500)	0	0	0	2,500		
3393	Hudson Resources - Dartmoor Road	(22,368)	(20,504)	(22,368)	(12,586)	1,864		
3583	Contributions & Reimbursements	(7,292)	(6,688)	(7,292)	0	604		Gravel royalties
3803	Contributions - Flood Damage.	(708,836)	(597,718)	(652,051)	0	111,118	*	**Flood Damage revenue received to offset expenditure refer COA GL 3382
	<b>Total Operating Revenue</b>	(848,996)	(732,909)	(789,711)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	9,439	10,000	10,000	0	561		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	(112,000)	(112,000)	(112,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	(102,561)	(102,000)	(102,000)	(367,365)			
	<b>Total Road Maintenance</b>	3,650,327	1,361,726	1,431,721	829,622			

COA	Road Plant Purchases	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	739	800	800	1,772	61		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3642	Loss on Sale Assets.	0	34,000	34,000	0	34,000	*	Timing
3912	Interest Expense - Loan 96	4,689	5,000	5,000	5,158	311		
	Total Operating Expenditure	5,428	39,800	39,800	8,383			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	(64,900)	(64,900)	1,684	(64,900)	*	Timing
	Total Operating Revenue	0	(64,900)	(64,900)	1,684			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	134,002	511,197	681,596	142,848	377,195	*	
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	29,170	29,169	29,170	28,120	(1)		
3577	Principal Repayments - Loan 95	22,236	20,346	22,237	21,057	(1,890)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	(157,997)	(59,000)	(209,000)	(9,091)	98,997	*	Timing
3561	Tfr from Plant/Light Vehicle Reserve	0	(52,582)	(52,582)	0	(52,582)	*	Timing
4781	Transfer to Plant/Light Vehicle Reserve	0	0	183,986	0	0		
7135	Loan Funds Rec'd.	(73,885)	(73,885)	(73,885)	0	0		
	Total Capital Expenditure / Reserve Transfers	27,411	449,130	655,407	258,312			
	Total Road Plant Purchases	32,839	424,030	630,307	268,379			

COA	Traffic Control	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	26,463	38,357	41,839	64,667	11,894	*	Overall allocations are below full budget
6502	Vehicle Examination Expense	8,618	8,508	9,240	6,971	(110)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	462	500	0	(128)		
	Total Operating Expenditure	35,671	47,327	51,579	71,638			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(4,783)	(5,500)	(6,000)	(6,236)	(717)		Safety tracking devices on vehicles posted to June 2016
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(1,893)	(2,194)	(2,200)	(2,478)	(301)		
	Total Operating Revenue	(6,676)	(7,694)	(8,200)	(8,744)			
	<b>Capital Expenditure / Reserve Transfers</b>							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Safety tracking devices on vehicles posted to June 2016
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0		
	Total Capital Expenditure / Reserve Transfers	0	26,748	26,748	28,699			
	Total Traffic Control	28,995	66,381	70,127	91,593			
	<b>Total Transport</b>	<b>4,025,212</b>	<b>2,278,635</b>	<b>3,236,469</b>	<b>2,277,347</b>			

COA	Rural Services	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
4462	<b>Operating Expenditure</b>							
	Rural Services Admin Allocation	10,690	12,012	13,110	4,526	1,322		
6722	Noxious Weeds & Pest Expense	3,669	5,000	5,000	4,885	1,331		
	Total Operating Expenditure	14,359	17,012	18,110	9,411			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	14,925	0		
	Total Rural Services	14,359	17,012	18,110	24,337			
COA	Tourism and Area Promotion	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	913	1,000	0	913		
3982	Tourism Expense	0	3,500	4,000	2,536	3,500		
4282	Promotional Expense	810	1,100	1,200	1,103	290		
	Total Operating Expenditure	810	5,513	6,200	3,639			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	(500)	(500)	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0			
	Total Tourism and Area Promotion	810	5,013	5,700	3,639			

COA	Building Control	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	97,836	106,711	116,425	101,700	8,875		Depn component under budget - Non Cash Item
4142	Reimbursement Expenditure	0	0	0	100	0		
4152	Provision for LSL	0	7,500	10,000	0	7,500		Provision not required 15/16
4622	Building Admin Allocation	79,388	103,301	112,692	45,156	23,913	*	Overall allocations are below full budget
	Total Operating Expenditure	177,223	217,512	239,117	146,956			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(18,383)	(21,300)	(22,500)	(30,872)	(2,917)		
4163	Builder's Registration Board Fee	0	0	0	0	0		
4173	CTF Commissions Received	(428)	(186)	(250)	(285)	242		
4213	Building Commissions Received	(423)	(186)	(250)	(259)	237		
4183	Contributions & Reimbursements (Building	(2,806)	(2,806)	(2,806)	0	(0)		
	Total Operating Revenue	(22,039)	(24,478)	(25,806)	(31,416)			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfe	0	0	0	0			
	Total Building Control	155,184	193,034	213,311	115,540			

COA	Other Economic Services	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	114	231	250	(133)	117		
4222	Administration Allocation	88,208	115,665	126,181	0	27,457	*	Overall allocations are below full budget
4242	Rehab. Gravel Pits Expense	893	4,587	5,000	2,718	3,694		
4252	Purchase of Stamps.	165	88	100	37	(77)		
4272	Other Expenditure	9,091	9,482	10,341	12,725	391		
	Total Operating Expenditure	98,472	130,053	141,872	15,347			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(6,120)	(3,850)	(4,200)	(3,943)	2,270		
4243	Annual Post Office Box Fee	(2,781)	(3,150)	(3,150)	(1,173)	(369)		
4253	Postage Stamp Income	(92)	(94)	(100)	(106)	(2)		
4263	Income Received	(3,875)	(2,907)	(3,875)	0	968		
4333	Photocopying Income	(61)	(45)	(50)	(18)	16		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(13,378)	(10,496)	(11,825)	(5,691)			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	167	187	200	277			
	Total Other Economic Services	85,261	119,744	130,247	9,934			
	<b>Total Economic Services</b>	<b>255,614</b>	<b>334,803</b>	<b>367,368</b>	<b>153,449</b>			

		31-May-16	31-May-16	2015/2016	30-Jun-15			
COA	Plant Depreciation	YTD Actual	YTD Budget	Full YearBudget	YTD Actual	YTD Var	>\$10K	Comments
5012	<b>Operating Expenditure</b>							
6890	Plant Depreciation	159,520	213,961	233,411	161,942	54,442	*	Offsets
	Depn Posted to Jobs	(156,029)	(213,961)	(233,411)	(161,942)	(57,932)	*	Offsets
	Total Plant Depreciation	3,490	0	0	0			
		31-May-16	31-May-16	2015/2016	30-Jun-15			
COA	Private Works	YTD Actual	YTD Budget	Full YearBudget	YTD Actual	YTD Var	>\$10K	Comments
7302	<b>Operating Expenditure</b>							
	Private Works Expense	13,545	28,245	30,545	15,829	14,700	*	Offsets - Under Budget to date
7333	<b>Operating Income</b>							
	Private Works Income	(16,607)	(32,500)	(32,500)	(22,802)	(15,893)	*	Offsets - Under Budget to date
	Total Private Works	(3,062)	(4,255)	(1,955)	(6,974)			

COA	Public Works Overheads	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	4,395	5,859	10,663	4,395		
4312	Superannuation - Max 3% Works Staff	7,906	12,815	13,976	7,184	4,909		
4322	Superannuation Guarantee - Works Manager	8,536	8,591	9,376	8,778	55		
4332	Superannuation Guarantee - Works Staff	57,854	58,212	63,501	64,632	358		
4342	Salary Works Manager	82,092	80,938	88,295	89,636	(1,154)		
4352	Superannuation Max 3% - Works Manager	2,696	2,717	2,961	2,774	21		
4372	Public Works Sundry Expense	17,346	5,500	6,000	21,687	(11,846)	*	Automatic Recovery of Plant Internal Costs only
4382	Works Manager - Conference Attendance	1,162	3,000	3,000	2,287	1,838		
4392	External Engineering Services	13,818	20,000	20,000	8,132	6,182		
4402	Sick Leave	14,473	28,599	30,334	13,284	14,126	*	Payroll Budget timing
4412	Annual Leave	50,533	67,911	70,286	57,232	17,378	*	Payroll Budget timing
4432	Public Holiday Pay	37,771	27,269	30,334	27,311	(10,502)	*	Payroll Budget timing
4422	Works LSL Expense	19,515	29,392	32,060	0	9,877		
4442	Occupational Health & Safety Expense	8,422	10,769	11,752	5,004	2,347		
4452	Protective Uniform/ Minor Workwear	3,312	9,900	10,800	7,260	6,588		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	24,562	30,811	33,608	28,547	6,249		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	220,521	277,200	302,394	83,574	56,679	*	Overall allocations are below full budget
6782	Workers Compensation Insurance	15,345	15,391	15,391	18,123	46		
7422	Less PWO Allocated to W & S	(481,853)	(691,888)	(737,068)	(439,720)	(210,035)	*	Overall allocations are below full budget
	Total Operating Expenditure	104,196	1,522	12,859	0			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	104,196	1,522	12,859	(15,606)			



COA	Plant Operation Costs	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	72,946	98,681	107,653	59,130	25,735	*	Below budget YTD due to engaging contractors for this works
4482	Tyre Purchase Expense	28,757	37,587	41,000	35,975	8,830		
4492	Parts & Outside Repairs Expense	236,743	275,994	276,000	231,064	39,251	*	Contractor works not fully invoiced
4502	Plant Licences Expense	7,093	6,950	6,950	1,142	(143)		
4512	Less POC Allocated to W & S	(758,942)	(744,293)	(811,960)	(673,284)	14,649	*	Overall allocations are below full budget
4532	Tools & Consumables	16,024	15,000	16,000	11,997	(1,024)		
4542	Fuel, Oil & Grease	177,743	301,500	330,000	267,426	123,757	*	Below Budget Year to Date
4552	Cutting Edges & Tips	9,288	11,462	12,500	7,409	2,174		
5112	Plant Operator - Admin Allocation	8,821	8,030	8,756	64,365	(791)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Insurance premiums below budget
4602	Training Expense (incl Toolbox)	16,739	18,000	18,000	6,663	1,261		
	Total Operating Expenditure	(169,014)	67,262	43,250	47,729			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(42,004)	(38,000)	(40,000)	(47,729)	4,004		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(42,004)	(38,250)	(40,250)	(47,729)			
	Total Plant Operation Costs	(211,018)	29,012	3,000	0			

COA	Salaries and Wages	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	711,517	864,265	897,287	813,263	152,748	*	Admin Sal & Wages are below budget YTD
4580	Salary & Wages Expense - Works	829,175	843,502	920,183	889,824	14,327	*	Works Sal & Wages are below budget YTD
4592	Workers Compensation Paid	20,004	0	0	25,313	(20,004)	*	*Expenditure offset refer COA GL 4613
4600	Less Salary & Wages Allocated	(1,540,692)	(1,749,134)	(1,817,470)	(1,703,087)	(208,442)	*	Sal & Wages below budget YTD
4692	Paid Parental Leave Scheme	11,826	0	0	0	(11,826)	*	**Expenditure offset refer COA GL 4623
	Total Operating Expenditure	31,830	(41,367)	(0)	25,313			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	(22,163)	0	0	(33,766)	22,163	*	*Workers Compensation - Offsets - refer COA GL 4592
4623	Paid Parental Leave Scheme	(11,826)	0	0	0	11,826	*	**Paid Parental Leave Scheme reimbursemtt refer COA GL 4692
	Total Operating Revenue	(33,989)	0	0	(33,766)			
	Total Salaries and Wages	(2,159)	(41,367)	(0)	(8,452)			
COA	Unclassified	31-May-16 YTD Actual	31-May-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4722	Land Expenses Green Drive	18	0	0	0	(18)		
5022	Overpayments/Recoverables - Expenditure	1,712	1,920	1,920	284	208		
	Total Operating Expenditure	1,729	1,920	1,920	284			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(928)	(1,600)	(1,920)	(284)	(672)		
	Total Unclassified	801	320	0	0			
	Total Other Property and Services	(107,752)	(14,768)	13,903	(31,032)			

## List of Accounts Paid - May 2016

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4952	13/05/2016	Petty Cash	-148.30
DD15293.1	02/05/2016	Westpac Geraldton	-279.59
DD15300.1	03/05/2016	LGSP	-7914.54
DD15300.2	03/05/2016	OnePath MasterFund	-194.46
DD15300.3	03/05/2016	Colonial First State First Choice Wholesale Personal Super	-431.05
DD15300.4	03/05/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15300.5	03/05/2016	Hostplus Superannuation	-130.01
DD15300.7	03/05/2016	BT Business Super	-161.24
DD15300.6	03/05/2016	Australian Super - Westscheme Division	-209.47
DD15310.1	17/05/2016	LGSP	-8634.25
DD15310.2	17/05/2016	Colonial First State First Choice Wholesale Personal Super	-414.56
DD15310.3	17/05/2016	OnePath MasterFund	-214.69
DD15310.4	17/05/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15310.5	17/05/2016	Hostplus Superannuation	-130.01
DD15310.6	17/05/2016	Australian Super - Westscheme Division	-186.44
DD15310.7	17/05/2016	BT Business Super	-209.47
DD15310.8	17/05/2016	Australian Super	-204.07
DD15326.1	31/05/2016	LGSP	-8067.61
DD15326.2	31/05/2016	Colonial First State First Choice Wholesale Personal Super	-423.98
DD15326.3	31/05/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15326.4	31/05/2016	Hostplus Superannuation	-130.01
DD15326.5	31/05/2016	Rest Superannuation	-57.15
DD15326.6	31/05/2016	Australian Super - Westscheme Division	-49.13
DD15326.7	31/05/2016	BT Business Super	-209.47
DD15326.8	31/05/2016	Australian Super	-47.87
EFT19282	06/05/2016	Apprentice And Traineeship Company - Midwest	-1535.34
EFT19283	06/05/2016	Cleanpak Total Solutions	-44.00
EFT19284	06/05/2016	Courier Australia - Toll Ipec	-72.14
EFT19285	06/05/2016	Mach 1 Auto One	-14.90
EFT19286	06/05/2016	Maurice John Battilana	-413.62
EFT19287	06/05/2016	Midwest Mowers And Small Engines	-172.80
EFT19288	06/05/2016	Net Registry Pty Ltd	-47.85
EFT19289	06/05/2016	Quantum Surveys	-1474.00
EFT19290	06/05/2016	Repco Auto Parts.	-385.83
EFT19291	06/05/2016	Western Australian Treasury Corporation	-1908.27
EFT19292	13/05/2016	Australian Communications And Media Authority	-108.00
EFT19293	13/05/2016	Synergy	-850.85
EFT19294	13/05/2016	Anthony Abbott	-164.90
EFT19295	13/05/2016	Apprentice And Traineeship Company - Midwest	-614.13
EFT19296	13/05/2016	Australian Performing Right Association Ltd	-69.56
EFT19297	13/05/2016	Australian Service Union	-51.60
EFT19298	13/05/2016	BluSteel	-192.50
EFT19299	13/05/2016	Chem-dry Power - Carpet Cleaning	-354.00
EFT19300	13/05/2016	Communication Systems Geraldton	-458.70
EFT19301	13/05/2016	Five Star Business Equipment And Communications	-953.36
EFT19302	13/05/2016	Flash Flowers	-102.75
EFT19303	13/05/2016	Geraldton Fuel	-23146.06
EFT19304	13/05/2016	Great Northern Rural Services	-2148.90

## List of Accounts Paid - May 2016

Chq/EFT	Date	Name	Amount
EFT19305	13/05/2016	Landgate	-8130.00
EFT19306	13/05/2016	Mid West Group Of Affiliated Agricultural Soc	-250.00
EFT19307	13/05/2016	Mitchell & Brown	-319.00
EFT19308	13/05/2016	Nabawa Valley Tavern	-833.35
EFT19309	13/05/2016	Northern Country Zone Of WALGA - Executive Officer	-750.00
EFT19310	13/05/2016	Southside Mechanical Services	-725.50
EFT19311	13/05/2016	TeletracNavman Australia	-280.34
EFT19312	13/05/2016	Western Resource Recovery Pty Ltd	-827.70
EFT19313	27/05/2016	Synergy	-238.75
EFT19320	18/05/2016	ARB Geraldton	-882.70
EFT19321	18/05/2016	Apprentice And Traineeship Company - Midwest	-460.60
EFT19322	18/05/2016	Ian Kelly	-600.00
EFT19323	18/05/2016	Landmark	-985.71
EFT19324	18/05/2016	Queens IGA	-111.12
EFT19325	27/05/2016	Australian Taxation Office	-30862.65
EFT19326	31/05/2016	City Of Greater Geraldton	-1828.00
EFT19327	31/05/2016	Mm Electrical Merchandising	-1340.21
EFT19328	31/05/2016	Synergy	-2158.95
EFT19330	31/05/2016	Telstra	-1621.70
EFT19331	31/05/2016	Advanced Spatial Technologies Pty Ltd	-335.23
EFT19332	31/05/2016	Ampac Debt Recovery (WA) Pty Ltd	-106.73
EFT19333	31/05/2016	Apprentice And Traineeship Company - Midwest	-767.67
EFT19334	31/05/2016	Auslec	-275.00
EFT19335	31/05/2016	Australian Service Union	-25.80
EFT19336	31/05/2016	Battery Mart	-33.00
EFT19337	31/05/2016	Bridgestone Tyre Centre	-1495.00
EFT19338	31/05/2016	Bunnings Group Limited	-2546.87
EFT19339	31/05/2016	Chapman Valley Historical Society	-2539.98
EFT19340	31/05/2016	Coates Hire Operations Pty Ltd	-930.39
EFT19341	31/05/2016	Commarine Communication Electronics	-102.95
EFT19342	31/05/2016	Courier Australia - Toll Ipec	-30.19
EFT19343	31/05/2016	Drylands Permaculture Nursery	-391.60
EFT19344	31/05/2016	Ecoscape Australia Pty Ltd	-1643.13
EFT19345	31/05/2016	Elders	-33.03
EFT19346	31/05/2016	Elite Office Supplies	-5899.08
EFT19347	31/05/2016	GNC Quality Precast Geraldton	-4796.00
EFT19348	31/05/2016	Geraldton Ag Services	-161.37
EFT19349	31/05/2016	Geraldton Lock And Key	-497.64
EFT19350	31/05/2016	Geraldton Mower & Repair Specialists	-349.70
EFT19351	31/05/2016	Geraldton Tyrepower	-103.70
EFT19352	31/05/2016	Harvey Norman Computor Superstore	-220.00
EFT19353	31/05/2016	Hersey	-1832.14
EFT19354	31/05/2016	Hoppys Parts R Us	-138.40
EFT19355	31/05/2016	Hosexpress	-305.97
EFT19356	31/05/2016	Landgate	-64.00
EFT19357	31/05/2016	Landmark	-969.97
EFT19358	31/05/2016	M & B Quality Building Products	-107.25
EFT19359	31/05/2016	Market Creations	-2166.39
EFT19360	31/05/2016	Midwest Chemical & Paper	-94.36

### List of Accounts Paid - May 2016

Chq/EFT	Date	Name	Amount
EFT19361	31/05/2016	Midwest Financial	-2901.25
EFT19362	31/05/2016	Miles Glass & Fly Screens Pty Ltd	-187.00
EFT19363	31/05/2016	Mitchell & Brown	-188.95
EFT19364	31/05/2016	Moore Stephens	-12303.98
EFT19365	31/05/2016	Mooreview Plants & Trees	-83.70
EFT19366	31/05/2016	Patience Bulk Haulage Pty Ltd	-440.00
EFT19367	31/05/2016	Purcher International	-97.20
EFT19368	31/05/2016	Robert J Dillon Pty Ltd	-21569.90
EFT19369	31/05/2016	Staples Australia Pty Limited	-719.35
EFT19370	31/05/2016	Statewide Bearings	-41.25
EFT19371	31/05/2016	Statewide Steel Pty Ltd	-52.80
EFT19372	31/05/2016	Teakle & Lalor	-4510
EFT19373	31/05/2016	The Lejana Trust	-3190.00
EFT19374	31/05/2016	The West Australian	-211.86
EFT19375	31/05/2016	Totally Work Wear	-74.42
EFT19376	31/05/2016	Toxfree	-6030.95
EFT19377	31/05/2016	Truckline	-953.80
EFT19378	31/05/2016	Westrac Pty Ltd	-2232.05
EFT19379	31/05/2016	Young Motors	-407.94
		<b>Total Municipal Fund Payments</b>	<b>-203218.77</b>
<b>TRUST ACCOUNT</b>			
EFT19279	42496	Building And Construction Industry Training Fund	-656.62
EFT19280	42496	Building Commission / Department Of Commerce	-677.00
EFT19281	42496	Shire Of Chapman Valley - Muni Account	-33.28
		<b>Total Trust Fund Payments</b>	<b>-1366.90</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 31st May 2016**


**SYNERGY**

Balance as per Cash at Bank Account GL 160000	(3,246.75)
Balance as per Cash at Bank Account GL 170000	2,756,186.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$2,752,939.70</b>


**BANK**

Business Account (Account No 000040)	54,426.51
Investment Accounts (Account No 305784)	2,756,186.45
Term Deposit	
	<u>2,810,612.96</u>
Less Outstanding Payments	58,465.26
Plus Outstanding Deposits	792.00
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	-
	<b>\$2,752,939.70</b>

Difference Check 0.00

Completed by:   
Moreen Stewart - Works Admin Officer

01/06/16  
Date

Reviewed by:   
Dianne Raymond - Mgr Finance & Corporate Services

1/6/2016  
Date

SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,725.95

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 MAY	<b>Payments</b> AUTOMATIC PAYMENT	279.59-	
	<b>Sub Total:</b>	<b>279.59-</b>	
	<b>Purchases</b>		
26 APR	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	14.10 -	104620.02
26 APR	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	18.60 -	104620.02
05 MAY	EB MWCCI STATE BUDGET 1800-172-897 AUS BUSINESS SERVICES NOT ELSEWH	163.10 -	104620.02
09 MAY	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	10.00 -	104620.02
12 MAY	TELSTRA MELBOURNE AUS TELECOMM SERVICE INC. LOCAL	50.00 -	CD-005-505
	<b>Sub Total:</b>	<b>255.80</b>	
22 MAY	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	107020.02
	<b>Sub Total:</b>	<b>18.25</b>	

## Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
279.59	279.59 -	255.80	0.00	18.25	0.00	274.05	0.00



SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,503.81

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
06 MAY	<b>Purchases</b> WEBJET MELBOURNE AUS	370.39	106320-02
13 MAY	TRAVEL AGENCIES AND TOUR OPE HOGSBREATH CAFE GERA GERALDTON AUS EATING PLACES, RESTAURANTS	107.55	104620-02
	<b>Sub Total:</b>	<b>477.94</b>	
22 MAY	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	
	<b>Sub Total:</b>	<b>18.25</b>	107020-02

## Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	477.94	0.00	18.25	0.00	496.19	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature \_\_\_\_\_

Date 31/5/16

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_

Date 31/5/16