

SHIRE OF CHAPMAN VALLEY

**BANK RECONCILIATION
As at 31st December 2014**

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	85,168.92
<u>Balance as per Cash at Bank Account GL 170000</u>	2,367,220.98
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$2,452,389.90

BANK

Business Account (Account No 000040)	\$ 85,536.92
Investment Accounts (Account No 305784)	\$ 1,666,728.86
Term Deposit 473702 maturing 24Nov14	\$ 100,492.12
Term Deposit 473710 maturing 25Dec14	\$ 600,000.00
	<u>2,452,757.90</u>
<i>Less Outstanding Payments</i>	400.00
<i>Plus Outstanding Deposits</i>	32.00
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-
	\$ 2,452,389.90

Difference Check 0.00


Date Completed:

07/01/15

Completed by: Moreen Stewart
Finance Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - December 2014

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4919	05/12/2014	Petty Cash	-180.00
EFT17479	05/12/2014	ATI-Mirage Training & Business Solutions	-380.00
EFT17480	05/12/2014	Apprentice and Traineeship Company - Midwest	-1129.14
EFT17481	05/12/2014	Courier Australia - Toll Ipec	-9.44
EFT17482	05/12/2014	Geraldton Sign Makers	-572.00
EFT17483	05/12/2014	MAURICE BATTILANA	-413.62
EFT17484	05/12/2014	Miralec	-1129.26
EFT17485	05/12/2014	O'BRIEN 4WD CENTRE	-111.50
EFT17486	05/12/2014	Roast on the Run	-545.31
EFT17487	05/12/2014	Shire of Chapman Valley - Muni Account	-746.69
EFT17488	05/12/2014	Shire of Northampton	-1039.50
EFT17489	05/12/2014	Valley Tavern	-474.00
EFT17490	05/12/2014	Western Resource Recovery Pty Ltd	-378.00
EFT17491	15/12/2014	AMP Flexible Super - AMP Retirement Trust	-196.92
EFT17492	15/12/2014	Water Corporation	-213.67
EFT17493	12/12/2014	ALICIA PAWELSKI	-365.00
EFT17494	12/12/2014	Aussie Natural Spring Water Geraldton	-149.00
EFT17495	12/12/2014	BT Business Super	-196.92
EFT17496	12/12/2014	Bolts r Us	-178.51
EFT17497	12/12/2014	Colonial Personal Super	-831.81
EFT17498	12/12/2014	Courier Australia - Toll Ipec	-10.12
EFT17499	12/12/2014	Five Star Business Equipment and Communications	-852.89
EFT17500	12/12/2014	Flash Flowers	-52.75
EFT17501	12/12/2014	Geraldton Fuel	-24425.29
EFT17502	12/12/2014	Greenline Truck Hire	-3998.50
EFT17503	12/12/2014	Hostplus Superannuation	-118.30
EFT17504	12/12/2014	JR & A Hersey Pty Ltd	-2014.49
EFT17505	12/12/2014	Janet Johnson	-925.00
EFT17506	12/12/2014	LGSP	-7326.86
EFT17507	12/12/2014	Market Creations	-390.50
EFT17508	12/12/2014	Microcom PTY LTD (Metrocount)	-12399.20
EFT17509	12/12/2014	Midwest Mowers and Small Engines	-350.00
EFT17510	12/12/2014	Midwest Quarries Pty Ltd	-24550.20
EFT17511	12/12/2014	Option Refrigeration & Air Conditioning	-2703.86
EFT17512	12/12/2014	Rest Superannuation	-115.96
EFT17513	12/12/2014	Tricoast Civil	-423.50
EFT17514	18/12/2014	Water Corporation	-2313.35
EFT17515	18/12/2014	Apprentice and Traineeship Company - Midwest	-1074.77
EFT17516	18/12/2014	BOQ Asset Finance & Leasing Pty Limited	-1538.79
EFT17517	18/12/2014	Department of Fire and Emergency Services	-16819.20
EFT17518	18/12/2014	Midwest Traffic Controllers Pty Ltd	-2651.00
EFT17519	19/12/2014	Australian Taxation Office	-1951.00
EFT17520	19/12/2014	Western Australian Treasury Corporation	-1912.70
EFT17521	23/12/2014	AMP Flexible Super - AMP Retirement Trust	-196.92
EFT17522	23/12/2014	Synergy	-820.00
EFT17523	30/12/2014	City of Greater Geraldton	-1320.00
EFT17524	30/12/2014	MM Electrical Merchandising	-58.63
EFT17525	30/12/2014	Telstra	-2064.88
EFT17526	24/12/2014	BT Business Super	-196.92
EFT17527	24/12/2014	CHAPMAN VALLEY P & C ASSOCIATION	-400.00
EFT17528	24/12/2014	Colonial Personal Super	-1222.50
EFT17529	24/12/2014	Cheri Gardiner & Associates	-1017.50
EFT17530	24/12/2014	Clark Rubber Geraldton	-5118.45
EFT17531	24/12/2014	Hostplus Superannuation	-109.40
EFT17532	24/12/2014	LGSP	-7636.18
EFT17533	24/12/2014	N.A.C.C.	-79200.00

List of Accounts Paid - December 2014

Chq/EFT	Date	Name	Amount
EFT17534	24/12/2014	Rest Superannuation	-99.39
EFT17535	24/12/2014	Thurkles Dozing	-37110.00
EFT17536	30/12/2014	S.A. Bruce Painters	-6490.00
EFT17537	30/12/2014	AFGRI(Waltons)	-124.30
EFT17538	30/12/2014	AMPAC Debt Recovery (WA) Pty Ltd	-343.06
EFT17539	30/12/2014	ASHDOWN INGRAM (EXEGO PTY LIMITED)	-371.47
EFT17540	30/12/2014	Adventures With Jump'n'Bump Amusements	-240.00
EFT17541	30/12/2014	Allion Legal	-656.80
EFT17542	30/12/2014	Apprentice and Traineeship Company - Midwest	-1254.60
EFT17543	30/12/2014	Atom Supplies	-1833.28
EFT17544	30/12/2014	Aussie Natural Spring Water Geraldton	-149.00
EFT17545	30/12/2014	Australia Post	-169.75
EFT17546	30/12/2014	BITUTEK PTY LTD	-258813.40
EFT17547	30/12/2014	Batavia Metal Roofing	-385.00
EFT17548	30/12/2014	Bridgestone Tyre Centre	-5478.00
EFT17549	30/12/2014	Bunnings Group Limited	-2053.54
EFT17550	30/12/2014	Central West Pump Service	-27.50
EFT17551	30/12/2014	Dalwallinu Concrete	-16658.40
EFT17552	30/12/2014	Elders	-3037.54
EFT17553	30/12/2014	Geraldton Ag Services	-1370.25
EFT17554	30/12/2014	Geraldton Decorator Centre T/A Paint Place Geraldton	-536.71
EFT17555	30/12/2014	Geraldton Toyota	-4027.18
EFT17556	30/12/2014	Great Northern Rural Services	-594.50
EFT17557	30/12/2014	Hille, Thompson & Delfos Surveyors & Planners (HTD)	-1200.00
EFT17558	30/12/2014	Hoppys Parts R Us	-403.50
EFT17559	30/12/2014	Hosexpress	-202.85
EFT17560	30/12/2014	IT Vision	-1617.00
EFT17561	30/12/2014	Jason Signmakers	-4741.55
EFT17562	30/12/2014	Komatsu - Geraldton	-33.70
EFT17563	30/12/2014	LANDGATE	-343.85
EFT17564	30/12/2014	Landmark	-299.20
EFT17565	30/12/2014	M & B Quality Building Products	-278.49
EFT17566	30/12/2014	Midwest Auto Group	-585.00
EFT17567	30/12/2014	Paper Plus Office National	-1468.89
EFT17568	30/12/2014	Purcher International	-1568.66
EFT17569	30/12/2014	Queens Iga	-443.28
EFT17570	30/12/2014	STAPLES AUSTRALIA PTY LIMITED	-1067.32
EFT17571	30/12/2014	Shire of Northampton	-412.50
EFT17572	30/12/2014	The West Australian	-216.46
EFT17573	30/12/2014	Truckline	-36.78
EFT17574	30/12/2014	UHY Haines Norton Chartered Accountants	-17259.00
EFT17575	30/12/2014	VEOLIA ENVIRONMENTAL SERVICES	-109.10
EFT17576	30/12/2014	Vortex Plastics	-73.54
EFT17577	30/12/2014	Western Australian Treasury Corporation	-2550.99
EFT17578	30/12/2014	Westrac Pty Ltd	-10427.24
DD14677.1	03/12/2014	WESTPAC GERALDTON	-36.50
			-604718.97
TRUST ACCOUNT			
418	03/12/2014	Department of Agriculture	-525.00
419	24/12/2014	Co-operative Bulk Handling Ltd	-425.13
EFT17579	24/12/2014	Shire of Chapman Valley - Muni Account	-74.87
			-1025.00

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2014

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 December 2014

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 December 2014 of \$2,794,458.

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

Preparation

Prepared by: Kristy Williams

Reviewed by: Dianne Raymond

Date prepared: 6 February 2015

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2014

	Note	Original Budget	Amended Budget	Inclusive of Budget Review Amendments	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$			\$	\$	\$	%	
Governance		32,500	32,500	7,500	3,738	7,827	4,089	109.39%	
General Purpose Funding - Rates	9	2,199,837	2,199,837	2,199,837	2,657,367	2,162,533	(494,834)	(18.62%)	
General Purpose Funding - Other		906,081	906,081	918,777	0	507,306	507,306		▲
Law, Order and Public Safety		36,365	36,365	32,225	18,174	15,354	(2,820)	(15.52%)	
Health		5,450	5,450	5,450	2,712	5,741	3,029	111.69%	
Education and Welfare		7,320	7,320	7,320	0	0	0		
Housing		9,360	9,360	9,360	4,680	13,070	8,390	179.27%	
Community Amenities		388,149	403,697	366,950	244,614	333,511	88,897	36.34%	▲
Recreation and Culture		73,610	73,610	72,480	36,792	48,111	11,319	30.76%	▲
Transport		131,934	131,934	131,934	111,268	116,637	5,369	4.83%	
Economic Services		20,400	20,400	20,400	10,176	19,394	9,218	90.59%	
Other Property and Services		72,750	72,750	88,356	36,372	76,026	39,654	109.02%	▲
Total Operating Revenue		3,883,756	3,899,304	3,860,589	3,125,893	3,305,510	179,617		
Operating Expense									
Governance		(443,203)	(443,203)	(453,003)	(228,828)	(163,981)	64,847	28.34%	▲
General Purpose Funding		(239,620)	(239,620)	(229,920)	(119,790)	(101,937)	17,853	14.90%	▲
Law, Order and Public Safety		(171,819)	(171,819)	(182,099)	(92,683)	(101,421)	(8,738)	(9.43%)	
Health		(21,333)	(21,333)	(21,333)	(10,656)	(10,169)	487	4.57%	
Education and Welfare		(7,839)	(7,839)	(7,839)	(3,912)	(565)	3,347	85.56%	▲
Housing		(32,786)	(32,786)	(32,786)	(16,374)	(14,059)	2,315	14.14%	▲
Community Amenities		(1,075,741)	(1,154,033)	(1,208,386)	(484,745)	(457,947)	26,798	5.53%	
Recreation and Culture		(515,697)	(515,697)	(520,697)	(250,001)	(214,886)	35,115	14.05%	▲
Transport		(1,293,611)	(1,293,611)	(1,428,544)	(664,074)	(744,562)	(80,488)	(12.12%)	▼
Economic Services		(184,995)	(184,995)	(184,995)	(92,448)	(83,152)	9,296	10.06%	▼
Other Property and Services		(253,407)	(253,407)	(253,407)	(101,062)	(63,798)	37,264	36.87%	▲
Total Operating Expenditure		(4,240,051)	(4,318,343)	(4,523,009)	(2,064,573)	(1,956,477)	108,096		
Funding Balance Adjustments									
Add back Depreciation		1,098,985	1,098,985	1,098,985	549,462	590,771	41,309	7.52%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0	0		
Net Cash from Operations		732,141	669,397	426,017	1,600,233	1,935,020	334,787		
Capital Revenues									
Grants, Subsidies and Contributions	11	3,191,720	3,191,720	2,964,995	765,654	1,146,264	380,610	49.71%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	0	75,260	75,260		▲
Total Capital Revenues		3,276,720	3,276,720	3,049,995	765,654	1,221,524	455,870		
Capital Expenses									
Land Held for Resale		0	0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(980,748)	(224,234)	(34,426)	189,808	84.65%	▲
Infrastructure - Roads	13	(3,180,843)	(3,180,843)	(3,052,257)	(429,990)	(1,015,741)	(585,751)	(136.22%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(272,727)	0	0	0		
Plant and Equipment	13	(743,985)	(743,985)	(537,260)	(35,000)	(33,978)	1,022	2.92%	
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,836)	(23,699)	137	0.57%	
Total Capital Expenditure		(5,202,439)	(5,202,439)	(4,867,128)	(713,060)	(1,107,844)	(394,784)		
Net Cash from Capital Activities		(1,925,719)	(1,925,719)	(1,817,133)	52,594	113,680	61,086		
Financing									
Proceeds from New Debentures		0	0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0	0		
Transfer from Reserves	7	782,462	845,206	859,486	67,670	67,670	0	0.00%	
Advances to Community Groups		0	0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(77,765)	(77,765)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(301,765)	(268,403)	(229,150)	39,253	14.62%	▲
Net Cash from Financing Activities		329,089	391,833	406,113	(278,498)	(239,245)	39,253		
Net Operations, Capital and Financing		(864,489)	(864,489)	(985,004)	1,374,329	1,809,455	435,126		
Opening Funding Surplus(Deficit)	3	864,489	864,489	985,004	864,489	985,003	120,514	13.94%	▲
Closing Funding Surplus(Deficit)	3	0	0	0	2,238,818	2,794,458	555,640		▼

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 December 2014

	Note	Annual Budget	Amended Budget	Inclusive of Budget Review Amendments	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$		\$	\$	\$	%	
Rates	9	2,199,837	2,199,837	2,218,533	2,199,837	2,179,193	(20,644)	(0.94%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,230,578	1,140,439	642,916	811,123	168,207	26.16%	▲
Fees and Charges		392,040	392,040	392,040	235,068	243,885	8,817	3.75%	
Interest Earnings		65,800	65,800	65,800	33,234	55,843	22,609	68.03%	▲
Other Revenue		500	500	500	500	1,727	1,227	245.40%	
Profit on Disposal of Assets	8	14,338	14,338	14,338	14,338	4,784	(9,554)	(66.63%)	
Total Operating Revenue		3,887,545	3,903,093	3,831,650	3,125,893	3,296,555	170,662		
Operating Expense									
Employee Costs		(1,223,219)	(1,223,219)	(1,314,814)	(611,364)	(608,156)	3,208	0.52%	
Materials and Contracts		(1,623,816)	(1,671,912)	(1,747,755)	(649,828)	(508,099)	141,729	21.81%	▲
Utility Charges		(75,975)	(75,975)	(80,475)	(75,975)	(18,474)	57,501	75.68%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(1,098,985)	(549,462)	(590,771)	(41,309)	(7.52%)	
Interest Expenses		(19,031)	(19,031)	(19,031)	(9,498)	(8,534)	964	10.15%	▲
Insurance Expenses		(167,025)	(167,025)	(167,025)	(165,620)	(170,568)	(4,948)	(2.99%)	
Other Expenditure		(32,000)	(62,196)	(62,196)	(930)	(41,922)	(40,992)	(4407.74%)	▼
Loss on Disposal of Assets	8	(3,789)	(3,789)	(3,789)	(1,896)	0	1,896		
Total Operating Expenditure		(4,243,840)	(4,322,132)	(4,494,070)	(2,064,573)	(1,946,524)	118,049		
Funding Balance Adjustments									
Add back Depreciation		1,098,985	1,098,985	1,098,985	549,462	590,771	41,309	7.52%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0	0		
Net Cash from Operations		732,141	669,397	426,017	1,600,233	1,936,018	335,785		
Capital Revenues									
Grants, Subsidies and Contributions	11	3,191,720	3,191,720	2,964,995	765,654	1,146,264	380,610	49.71%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	0	74,260	74,260		▲
Total Capital Revenues		3,276,720	3,276,720	3,049,995	765,654	1,220,524	454,870		
Capital Expenses									
Land Held for Resale		0	0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(980,748)	(224,234)	(34,426)	189,808	84.65%	▲
Infrastructure - Roads	13	(3,180,843)	(3,180,843)	(3,052,257)	(429,990)	(1,015,741)	(585,751)	(136.22%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	(272,727)	0	0	0		
Plant and Equipment	13	(743,985)	(743,985)	(537,260)	(35,000)	(33,978)	1,022	2.92%	
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,836)	(23,699)	137	0.57%	
Total Capital Expenditure		(5,202,439)	(5,202,439)	(4,867,128)	(713,060)	(1,107,844)	(394,784)		
Net Cash from Capital Activities		(1,925,719)	(1,925,719)	(1,817,133)	52,594	112,680	60,086		
Financing									
Transfer from Reserves	7	782,462	845,206	845,206	67,670	67,670	0	0.00%	
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(77,765)	(77,765)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(287,485)	(268,403)	(229,150)	39,253	14.62%	▲
Net Cash from Financing Activities		329,089	391,833	406,113	(278,498)	(239,245)	39,253		
Net Operations, Capital and Financing		(864,489)	(864,489)	(985,004)	1,374,329	1,809,453	435,124		
Opening Funding Surplus(Deficit)	3	864,489	864,489	985,004	864,489	985,003	120,514	13.94%	▲
Closing Funding Surplus(Deficit)	3	0	0	0	2,238,818	2,794,456	555,638		

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. (4,449,559)

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

Shire of Chapman Valley
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 31 December 2014

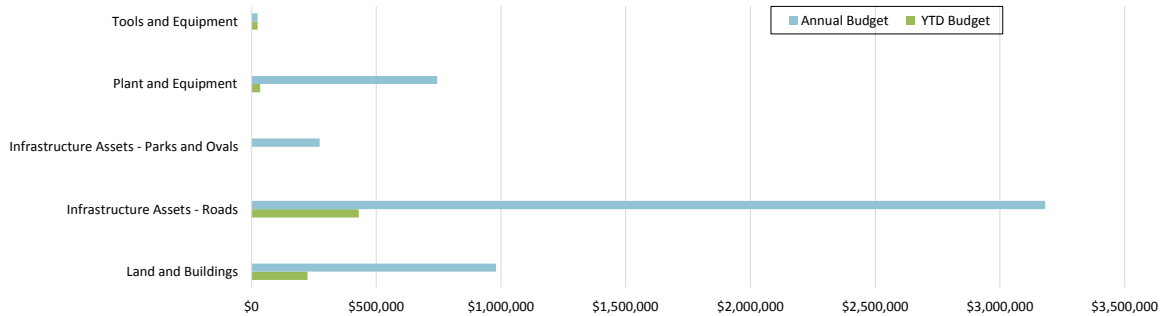
YTD 31 12 2014							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	13,247	21,179	34,426	224,234	980,748	(189,808)
Infrastructure Assets - Roads	13		1,015,741	1,015,741	429,990	3,180,843	585,751
Infrastructure Assets - Parks and Ovals	13		0	0	0	272,727	0
Plant and Equipment	13		33,978	33,978	35,000	743,985	(1,022)
Tools and Equipment	13	13,509	10,190	23,699	23,836	24,136	(137)
Capital Expenditure Totals		26,756	1,081,088	1,107,844	713,060	5,202,439	394,784

Funded By:

Capital Grants and Contributions	1,146,264	765,654	3,191,720	380,610
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	0	0	0
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	0	182,744	19,926
Unspent Grants Reserve	0	0	542,462	0
Plant Replacement Reserve	0	0	120,000	0
Total Own Source Funding - Cash Backed Reserves	19,926	67,670	845,206	(47,744)
Own Source Funding - Operations	(78,272)	(120,264)	320,307	41,992
Capital Funding Total	1,107,844	713,060	5,202,439	394,784

Comments and graphs

Capital Expenditure Program YTD



Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

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 December 2014

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 December 2014

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 December 2014

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 December 2014

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 December 2014

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 December 2014

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 December 2014

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	4,089	109.39%			Below \$10,000
General Purpose Funding - Rates	(494,834)	(18.62%)			Excess rates recognised in 13/14
General Purpose Funding - Other	507,306		▲	Timing	Grant funding received earlier than expected
Law, Order and Public Safety	(2,820)	(15.52%)	▲		Below \$10,000
Health	3,029	111.69%			Below \$10,000
Education and Welfare	0				On budget
Housing	8,390	179.27%	▲		Below \$10,000
Community Amenities	88,897	36.34%		Timing	Landcare grants received earlier than expected
Recreation and Culture	11,319	30.76%		Timing	Camping fees received are higher than YTD budget
Transport	5,369	4.83%	▲	Permanent	Below \$10,000
Economic Services	9,218	90.59%	▲		Below \$10,000
Other Property and Services	39,654	109.02%		Permanent	Insurance claims/workers comp received
Operating Expense					
Governance	64,847	14.90%	▲		Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	17,853	(9.43%)		Timing	Admin allocation are under budget
Law, Order and Public Safety	(8,738)	4.57%		Timing	Below \$10,000
Health	487	85.56%	▲	Timing	Below \$10,000
Education and Welfare	3,347	14.14%	▲	Timing	Below \$10,000
Housing	2,315	5.53%		Timing	Below \$10,000
Community Amenities	26,798	14.05%	▲	Timing	Refuse collection costs have been delayed
Recreation and Culture	35,115	(12.12%)	▼	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	(80,488)	10.06%	▲	Timing	Road depn exceeds budget and a timing difference in the road maintenance expenditure.
Economic Services	9,296	36.87%	▲	Timing	Below \$10,000
Other Property and Services	37,264	0.00%		Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	380,610	49.71%	▲	Timing	Roadwork and Yuna Community Centre grants received earlier than expected
Proceeds from Disposal of Assets	75,260		▲		Timing
Capital Expenses					
Land and Buildings	189,808	84.65%	▲	Timing	Timing, projects yet to commence
Infrastructure - Roads	(585,751)	(136.22%)	▼	Timing	Timing of works program
Infrastructure - Parks	0				Below \$10,000
Plant and Equipment	1,022	2.92%			Below \$10,000
Tools and Equipment	137	0.57%			Below \$10,000
Financing					
Loan Principal	0	0.00%		Timing	Below \$10,000
Transfers to reserves	39,253	14.62%	▲	Timing	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Dec		YTD 31 Dec
Note	2014	30th June 2013	2013			
				\$	\$	\$
Current Assets						
Cash Unrestricted	4	2,453,090	1,187,960	1,801,382		
Cash Restricted	4	1,813,224	1,159,147	1,149,571		
Receivables - Rates	6	321,619	93,351	319,643		
Receivables -Other	6	29,412	99,566	405,382		
Interest / ATO Receivable/Trust		16,102	99,753	0		
Inventories		3,653	10,600	10,600		
		4,637,100	2,650,377	3,686,578		
Less: Current Liabilities						
Payables		(29,419)	(418,309)	(85,999)		
ATO Payable		0	0	(29,292)		
Provisions		(343,551)	(256,491)	(256,491)		
		(372,970)	(674,800)	(371,782)		
Less: Cash Reserves	7	(1,813,224)	(1,147,048)	(1,149,571)		
Add: Leave Provisions		343,551	256,491	256,491		
Net Current Funding Position		2,794,457	1,085,020	2,421,716		

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		85,169			85,169	WBC	
At Call (305784)		1,666,729			1,666,729	WBC	
TD 473702		100,492				WBC	
TD 473710		600,000				WBC	25.03.2015
At Call (000067)				126,439	126,439	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		91,777		91,777	WBC	
TD 39-6938 - Water	2.10%		13,692		13,692	WBC	
TD 39-6903 - Office	2.10%		43,265		43,265	WBC	
TD 39-2531 - Vehicle	2.10%		246,795		246,795	WBC	
TD 39-2582 - Legal	2.10%		28,131		28,131	WBC	
TD 39-6946 - Grants	2.10%		548,758		548,758	WBC	
TD 39-2574 - Land	2.10%		119,009		119,009	WBC	
TD 39-2590 - Roadworks	2.10%		111,474		111,474	WBC	
TD 39-2582 - Landcare	2.10%		36,303		36,303	WBC	
TD 39-2558 - Building	2.10%		574,020		574,020	WBC	
TD 462763 - POS Bill Hemsley P	3.42%			279,001	279,001	WBC	11.02.2015
TD 454181 - POS Wokarena	3.26%			125,070	125,070	WBC	30.04.2015
TD 454202 - Wokarena Interse	3.26%			111,051	111,051	WBC	30.04.2015
Total		2,453,090	1,813,224	641,561	4,207,383		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
	Permanent Changes						
	Opening surplus adjustment				0		0
122130.19	Declared Species Grant Income		Operating Revenue		15,548		15,548
120420.02	Declared Species Group Expense		Operating Expenses			(31,096)	(15,548)
120220.02	Landcare Expenditure		Operating Expenses			(2,000)	(17,548)
120550.99	Transfer from Landcare Reserve		Capital Revenue		47,744		30,196
119320.09	Reimbursement of Grant Funds		Operating Expenses			(30,196)	0
131320.02	Community Development Expenses		Operating Expenses			(5,226)	(5,226)
171550.99	Transfer from Building Reserve		Capital Revenue		14,926		9,700
136330.18	Community Development Expenses		Operating Revenue			(9,700)	0
171550.99	Transfer from Building Reserve		Capital Revenue				0
				0	78,218	(78,218)	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Dec 2014	30 June 2013
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,179,193	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,029,017)	(2,092,105)
Equals Current Outstanding	321,619	74,593
Net Rates Collectable	321,619	74,593
% Collected	90.03%	96.56%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	25,760	774	0	2,878
Total Receivables General Outstanding				<u>29,412</u>

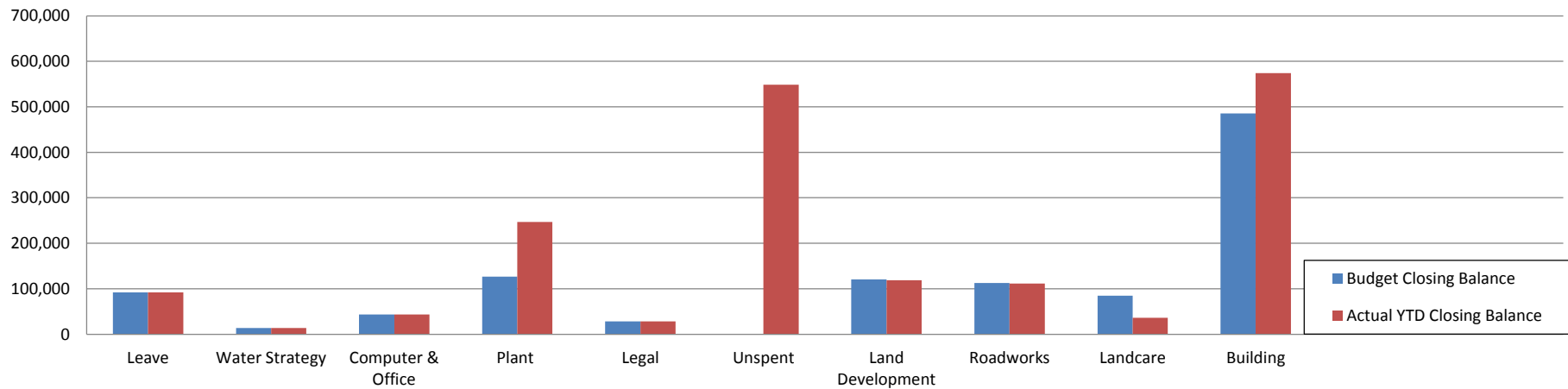
Amounts shown above include GST (where applicable)

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 7: Cash Backed Reserve

2014-15										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	41,295	1,000	482	50,000	50,000	0	0		92,295	91,777
Water Strategy	13,535	350	157	0	0	0	0		13,885	13,692
Computer & Office	8,197	300	68	35,065	35,000	0	0		43,562	43,265
Plant	120,390	1,000	1,405	125,000	125,000	(120,000)	0		126,390	246,795
Legal	27,808	650	323	0	0	0	0		28,458	28,131
Unspent	542,462	0	6,296	0	0	(542,462)	0		0	548,758
Land Development	117,644	2,700	1,365	0	0	0	0		120,344	119,009
Roadworks	110,195	2,700	1,279	0	0	0	0		112,895	111,474
Landcare	83,085	2,000	962	0	0	0	(47,744)	08/14-8	85,085	36,303
Building	587,133	16,000	6,813	65,000	0	(182,744)	(19,926)	08/14-8	485,389	574,020
	1,651,744	26,700	19,150	275,065	210,000	(845,206)	(67,670)		1,108,303	1,813,224

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 December 2014

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Full Year			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
0	0	0	0	Plant and Equipment				
0	0	0	0	Kubota Mower (2008)	(14,338)	0	14,338	
				Isuzu Tip Truck (2000)	3,789	0	(3,789)	
				Housing				
70,000	(524)	74,260	4,784	Yuna Residence	0	4,784	4,784	
70,000	(524)	74,260	4,784		(10,549)	4,784	15,333	

Comments - Capital Disposal/Replacements

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.9473	232	4,301,956	298,870	14,396	2,264	315,530	298,870	0	0	298,870
UV Rural	0.9067	399	177,982,013	1,613,763	(320)	0	1,613,443	1,613,763	0	0	1,613,763
UV Oakajee	1.8134	3	9,134,000	165,636	0	0	165,636	165,636	0	0	165,636
Sub-Totals		634	191,417,969	2,078,269	14,076	2,264	2,094,609	2,078,269	0	0	2,078,269
Minimum Payment											
	Minimum \$										
GRV	516.00	221	1,214,434	115,068	0	0	115,068	115,068	0	0	115,068
UV Rural	325.00	20	123,690	6,500	0	0	6,500	6,500	0	0	6,500
UV Oakajee Industrial Estate	325.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
Concession							2,216,177				2,199,837
Amount from General Rates							0				0
Ex-Gratia Rates											0
Excess Rates							(36,984)				0
Totals							2,179,193				2,199,837

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	54,293		3,473	7,050	50,820	47,243	1,640	3,154
Loan 94 - Buller Study	22,379		11,027	21,120	11,352	1,259	686	2,248
Loan 93 - Plant	75,377		37,190	75,377	38,187	0	2,117	3,238
Loan 95 - Plant	43,293		12,144	19,941	31,149	23,352	1,245	2,958
Loan 96 - Plant	151,500		13,931	28,120	137,569	123,380	2,846	5,433
	346,842	0	77,765	151,608	269,077	195,234	8,534	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		494,172	0	494,172	0	248,808	245,364
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	163,433	161,658
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
GOVERNANCE								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	6,873	(373)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	0	25,000	0	0	25,000
Other / Minor							639	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	0	0	550,000	0	550,000
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	0	28,140	0	8,000	20,140
							0	0
								0
HOUSING								
Other / Minor				0	0	0	0	0
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		0	18,400
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000		25,000	0
Moresby Ranges Stage 4			25,000	0	25,000		25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000		0	30,000
Declared Species			7,449	15,548	22,997		22,996	1
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note below	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning		30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	0	42,974	0	42,974
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission						9,600	
Dept of Sport and Rec	Pool revitalisation						8,128	
Community Arts Grant	CANWA						15,000	
Other / Minor							2,672	

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		272,727	0	0	272,727	0	272,727
Yuna Community Centre	YFIG		100,000	0	0	100,000	100,470	(470)
Yuna Community Centre	Lotterywest		200,000	0	0	200,000	0	200,000
Yuna Community Centre	MW Development Commission		250,000	0	0	250,000	125,000	125,000
Yuna Community Centre	Dept of Sport and Rec		150,000	0	0	150,000	0	150,000
Museum Extension	CVHS and other		60,000	0	0	60,000	0	60,000
Heritage Trails	Community Heritage Programs		25,000	0	0	25,000	0	25,000
TRANSPORT								
Insurance Reimbursement							15,606	
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400		99,400	0
Commodity Route Funding - East Nabawa Road	Main Roads WA		50,000	0	0	50,000	20,000	30,000
RRG - Dartmoor Road (13/14 project)	Main Roads WA		117,986	0	0	117,986	91,461	26,525
RRG - Dartmoor Road (14/15 project)	Main Roads WA		300,000	0	0	300,000	120,000	180,000
RRG - Yuna Tenindewa Road	Main Roads WA		223,333	0	0	223,333	89,333	134,000
Roads to Recovery			240,000	0	0	240,000	0	240,000
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	600,000	0
OTHER								
Workers Compensation			0	0	0	0	28,434	0
Diesel Fuel Rebate							21,251	
TOTALS			4,406,750	(66,627)	1,158,103	3,182,020	1,957,388	2,520,799

Operating	Operating	1,215,030	1,158,103	0	811,124
Non-Operating	Non-operating	3,191,720	0	3,182,020	1,146,264
Note:		<u>4,406,750</u>	<u>1,158,103</u>	<u>3,182,020</u>	<u>1,957,388</u>

Buller Development Structure Plan and Nabawa Townsite Revitalisation Plan were incorrectly budgeted for as grant income. There has been a duplication in that the funds were received in 13/14 and carried forward in the Unspent Grant Funds Reserve. This duplication creates a shortfall in the budget of \$72,475. This was identified by staff at the same time as it was realised that \$130,210 of 13/14 road grant funds was not included in the estimated closing position of 13/14. During the process of the audit there are other changes that affect the closing position, it is only ever an estimate at the time of the budget. Staff have been tracking all changes/amendments and as the net effect is a small positive affect on the 14/15 budgeted closing position there has been no need for Council to amend any budgeted projects. Once the audit is finalised the changes will be presented to Council at the December meeting to approve budget amendments.

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2014

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-Dec-14
	\$	\$	\$	\$
Bonds - Hall Hire	0	(1,050)	1,050	0
Nomination Deposits	0	0	0	0
Building Commission	(86)	(6,808)	3,577	(3,317)
CTF Levy	(100)	(13,608)	5,875	(7,833)
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	(90)	0	90	0
Refundable Deposit	0	(4,000)	0	(4,000)
Contribution from Sub-divider	(736,425)	(7,520)	48,545	(695,400)
Post Office Deposit Income	(940)	(60)	0	(1,000)
Engineering Bond	0	0	0	0
Engineering Bond	(10,000)	0	0	(10,000)
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	(100)	0	0	(100)
Wokarena Height Development	80,809	0	0	80,809
Bonds - Council Houses	0	(2,660)	1,940	(720)
	(666,932)	(35,706)	61,077	(641,561)

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 December 2014

Note 13: CAPITAL ACQUISITIONS

YTD 31 July 2014									
Level of Completion Indicator	Infrastructure Assets	Responsible Officer	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land and Buildings								
	Governance								
○	Install small shed to store generator	A Abbott	105640	6,000	1,600	0	(1,600)	0	Progressing for completion latter part of the year
●	Repair and Repaint Office	A Abbott	105640	9,000	5,900	5,900	0	0	Back Office completed
	Governance Total			15,000	7,500	5,900	(1,600)	0	
	Community Amenities								
○	Nabawa Cemetery parking / entry statement	E Kelly	124150	29,748	14,874	0	(14,874)	0	Scheduled for April 2015
	Community Amenities Total			29,748	14,874	0	(14,874)	0	
	Recreation and Culture								
○	Yuna Community Centre Construction	A Abbott	126440	805,000	0	13,247	13,247	0	Concrete scheduled for 9/10th Feb and rammed earth mid Feb 2015
○	Ticket Box at the Nabawa Showgrounds	A Abbott	126440	5,000	0	0	0	0	Waiting on feedback
○	Nabawa Sports Complex (deck, power, concrete slab)	A Abbott	128340	24,500	151,866	15,279	(136,587)	0	Complete
○	BBQ at Centenary Park	A Abbott	128340	6,500	0	0	0	0	Feb/Mar utilise prison crew labour
○	Nanson Museum Extensions	A Abbott	136040	80,000	39,996	0	(39,996)	0	Pending grant applications - MWDC conditional approval; Lotteries West to be advised end of Feb 2015
○	Coronation Beach Campground - additional sites	E Kelly	171640	5,000	5,000	0	(5,000)	0	Scheduled for cooler part of the year; utilise prison crew labour
	Recreation And Culture Total			926,000	196,862	28,526	(168,336)	0	
	Transport								
○	Power to Yuna Depot	A Abbott	132640	10,000	4,998	0	(4,998)	0	electrician Jan 2015
	Transport Total			10,000	4,998	0	(4,998)	0	
	Buildings Total			980,748	224,234	34,426	(189,308)	0	

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 December 2014

Note 13: CAPITAL ACQUISITIONS

YTD 31 July 2014										
Level of Completion Indicator	Infrastructure Assets	Responsible Officer		Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
○	East Bowes Road	E Kelly	131250	1,061,641		0	90,604	90,604		Seal scheduled to commence March 2015
●	Yuna Tenindewa Road	E Kelly	131260	335,000		335,000	335,344	344		0 Completed
●	Dartmoor Road - finish 13/14 job	E Kelly	131260	0		0	67,169	67,169		0 Completed
●	Dartmoor Road	E Kelly	131260	450,000		94,990	404,035	309,045		0 Completed
●	Dartmoor Road - funding left from 13/14 round						34,162			
○	East Nabawa Raod	E Kelly	131260	75,000		0	13,654	13,654		Scheduled to commence Feb/March 2015
○	Valentine Road	E Kelly	131840	198,333		0	14,855	14,855		Scheduled to commence April/May 2015
○	Nolba Road	E Kelly	131840	197,461		0	120	120		Scheduled to commence April/May 2015
○	Wandana Road	E Kelly	131840	229,107		0	6,800	6,800		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Cannon Whelarra Road	E Kelly	131840	73,747		0	0	0		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Richards Road	E Kelly	131840	94,064		0	12,909	12,909		0 Ready to seal Feb 2015
○	Dolby Road	E Kelly	131840	89,713		0	18,575	18,575		0 Ready to seal Feb 2015
○	Bella Vista	E Kelly	131840	116,129		0	6,527	6,527		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Parkfalls Estate	E Kelly	131840	26,694		0	0	0		0 Scheduled to commence April 2015
○	Wheeldon Hosking/Naralling East intersection	E Kelly	131840	133,026		0	4,440	4,440		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Nanson Showground driveway	E Kelly	131840	26,781		0	6,547	6,547		Grant funded projects scheduled to be completed prior to commencing Shire works
○	Contingency	E Kelly	131840	74,147		0	0	0		0 Shire works
○	Transport Total			3,180,843		429,990	1,015,741	551,589		0
○	Infrastructure - Roads Total			3,180,843		429,990	1,015,741	551,589		0

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 December 2014

Note 13: CAPITAL ACQUISITIONS

YTD 31 July 2014									
Level of Completion Indicator	Infrastructure Assets	Responsible Officer	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Parks and Ovals Recreation and Culture								
○	Bill Hemsley Park	S Lancast	128340	272,727	0	0	0	0	Draft Concept Plan for review at March Management Committee meeting, then March OCM
○	Recreation and Culture Total		272,727	0	0	0	0	0	
○	Infrastructure - Parks and Ovals Total		272,727	0	0	0	0	0	
	Tools and Equipment								
	Transport								
●	2 x Traffic Classifiers	E Kelly	175740	9,700	9,700	10,190	490	0	Purchased/Complete
●	Auto Cad Network Licence	E Kelly	175740	14,436	14,136	13,509	(627)	0	Purchased/Complete
○	Transport Total		24,136	0	23,836	23,699	(137)	0	
○	Tools and Equipment Total		24,136	0	23,836	23,699	(137)	0	
	Plant , Equip. & Vehicles								
●	Law, Order And Public Safety								
	Rangers Vehicle		108740	35,000	35,000	33,978	(1,022)	0	Purchased/Complete
○	2.4 Rural Fire Appliance (Howatharra)		108840	350,000	0	0	0	0	Grant Unsuccessful - not to proceed Progressing, current hold up with Western Power
○	2 Bay Shed (Howatharra)		108840	200,000	0	0	0	0	
○	Law, Order And Public Safety Total		585,000	35,000	35,000	33,978	(1,022)	0	
	Economic Services								
○	Spray Unit		144040	15,000	0	0	0	0	Purchased/Complete
○	Economic Services Total		15,000	0	0	0	0	0	
	Recreation And Culture								
○	Slasher and Minor Equipment - Western Regions Maintenance in-ho	E Kelly	113040	0	8,000	0	0	0	
○	Recreation And Culture Total		0	8,000	0	0	0	0	
	Transport								
○	Tandem Trailer		135540	2,000	0	0	0	0	Obtaining Quotes
○	RO Mower		135540	27,463	0	0	0	0	Obtaining Quotes
○	Tipper Truck		135540	65,000	0	0	0	0	Obtaining Quotes
○	Utility (Works Supervisor)		135540	49,522	0	0	0	0	
○	Transport Total		143,985	0	0	0	0	0	
○	Plant , Equip. & Vehicles Total		743,985	8,000	35,000	33,978	(1,022)	0	
○	Capital Expenditure Total		5,202,439	8,000	713,060	1,107,844	360,622	0	

Appendix A - Summary

	31-Dec-14	31-Dec-14	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	101,937	119,790	239,620	200,526	(17,853)	-15%
Governance	163,981	228,828	443,203	370,878	(64,847)	-28%
Law, Order and Public Safety	101,421	92,683	171,819	223,743	8,738	9%
Education	565	3,912	7,839	697	(3,347)	-86%
Health	10,169	10,656	21,333	23,860	(487)	-5%
Housing	14,059	16,374	32,786	54,920	(2,315)	-14%
Community Amenities	457,947	484,745	1,144,259	1,061,798	(26,797)	-6%
Recreation and Culture	214,886	250,001	515,697	377,267	(35,115)	-14%
Transport	744,562	664,074	1,328,308	1,645,931	80,488	12%
Economic Services	83,152	92,448	184,995	182,354	(9,296)	-10%
Other Property and Services	63,798	101,062	222,498	55,259	(37,264)	-37%
Total Expenditure (E)	1,956,478	2,064,572	4,312,356	4,197,235		

	31-Dec-14	31-Dec-14	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(2,669,839)	(2,657,367)	(3,105,918)	(2,600,415)	(12,472)	0%
Governance	(7,827)	(3,738)	(32,500)	(36,902)	(4,089)	109%
Law, Order and Public Safety	(15,354)	(18,174)	(586,365)	(526,791)	2,820	-16%
Education	0	0	(7,320)	(7,149)	0	0%
Health	(5,741)	(2,712)	(5,450)	(7,177)	(3,029)	112%
Housing	(88,330)	(4,680)	(9,360)	(409,835)	(83,650)	1787%
Community Amenities	(333,511)	(244,614)	(446,670)	(766,252)	(88,897)	36%
Recreation and Culture	(273,581)	(36,792)	(1,131,337)	(122,800)	(236,789)	644%
Transport	(1,037,431)	(876,922)	(1,667,043)	(1,137,822)	(160,509)	18%
Economic Services	(19,394)	(10,176)	(20,400)	(30,940)	(9,218)	91%
Other Property and Services	(76,026)	(36,372)	(72,750)	(96,228)	(39,654)	109%
Total Revenue (R)	(4,527,034)	(3,891,547)	(7,085,113)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(2,570,556)	(1,826,975)	(2,772,757)	(1,545,074)		

Appendix A - Summary

	31-Dec-14	31-Dec-14	2014/2015	2013/2014		
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Depreciation	590,771	549,462	1,098,985	1,054,925		
Profit/Loss on Sale of Asset	(4,784)	(10,549)	(10,549)	(321,483)		
Movement in wage accruals	0	0	0	64,812		
Movement in deferred pensioner rates				(1,494)		
Rounding	0		(2)	(1)		
Total Non-Cash Items (NC)	585,987	538,913	1,088,434	796,759		

	31-Dec-14	31-Dec-14	2014/2015	2013/2014		
Capital Expenditure and Reserve	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	0	0	0	0		
Governance	92,854	94,363	102,365	23,950		
Law, Order and Public Safety	34,101	29,708	574,418	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	6,814	61,000	16,000	(566,195)		
Community Amenities	(52,084)	(59,297)	(190,968)	178,041		
Recreation and Culture	31,999	200,384	1,105,777	78,145		
Transport	1,233,248	650,227	3,102,738	2,261,747		
Economic Services	157	15,174	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	1,347,089	991,559	4,725,680	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(1,809,454)	(1,374,329)	864,489	100,016		
Opening Current Position	985,003	864,489	864,489	1,085,019		
YTD Current Position	2,794,457	2,238,818	0	985,003		
Balance should be zero	0	0	(0)	(0)		

Appendix A - General Purpose Income

COA	Rate Revenue	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	6,325	3,000	6,000	2,561	3,325		Recovery of costs see 0012
0032	Rates Stationary/postage	837	1,248	2,500	1,726	(411)		
0062	Sundry Expenses	4	996	2,000	180	(992)		
0082	Rates - Other Costs.	120	852	1,710	280	(732)		
0132	Valuation Expenses	2,523	6,348	12,700	21,961	(3,825)		
0352	Rates - Administration Allocation	92,118	106,350	212,710	173,809	(14,232)	*	Administration costs are under budget
	Total Operating Expenditure	101,926	118,794	237,620	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,533)	(2,199,837)	(2,199,837)	(2,100,742)	37,304	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(6,246)	0	0	0	(6,246)		Recovery of costs see 0022
0033	Back Rates	(2,264)	0	0	(5)	(2,264)		
0061	Ex Gratia Rates	(9,551)	(9,018)	(9,018)	(7,573)	(533)		
0071	Interim Rates Raised	(14,396)	0	0	(9,585)	(14,396)	*	Additional rates above budget.
0113	Interest - Overdue Rates	(7,208)	(4,500)	(9,000)	(10,309)	(2,708)		
0123	Interest - Instalment Payments	(6,654)	(2,496)	(5,000)	(5,328)	(4,158)		
0133	Interest - Deferred Rates	(208)	(48)	(100)	0	(160)		
0143	Administration Charges	(4,104)	(1,500)	(3,000)	(3,472)	(2,604)		
0173	Legal Fees - Recovered	0	(3,000)	(6,000)	(1,500)	3,000		Ref 0012
0183	Account Enquiry Charges	(2,661)	(1,500)	(3,000)	(6,210)	(1,161)		
	Total Operating Revenue	(2,215,826)	(2,221,899)	(2,234,955)	(2,144,723)			
	Total Rate Revenue	(2,113,900)	(2,103,105)	(1,997,335)	(1,944,206)			

Appendix A - General Purpose Income

COA	General Purpose Income	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	INTEREST & O/DRAFT FEES	11	996	2,000	9	(985)		
	Operating Revenue							
0201	Legal Reserve Income	(323)	(324)	(650)	(681)	1		
0203	Leave Reserve Income	(482)	(498)	(1,000)	(1,109)	16		
0204	Land Development Reserve Income	(1,365)	(1,350)	(2,700)	(2,938)	(15)		
0205	Building Reserve Income	(6,813)	(7,998)	(16,000)	(15,969)	1,185		
0206	Roadworks Reserve Income	(1,279)	(1,350)	(2,700)	(2,700)	71		
0213	PLANT RESERVE INCOME	0	(498)	(1,000)	0	498		
0215	Unspent Grants Reserve Income	(6,296)	0	0	0	(6,296)		
0223	Water Strategy Reserve Income	(157)	(174)	(350)	(332)	17		
0233	Grants Commission - Road Funding	(248,808)	(247,086)	(494,172)	(229,848)	(1,722)		
0243	Office & Equipment Reserve Income	(3)	(150)	(300)	(379)	147		
0253	Grants Commission - Equalisation	(163,433)	(162,546)	(325,091)	(155,700)	(887)		
0273	Light Vehicle Reserve Income	(1,404)	0	0	(2,557)	(1,404)		
0453	Interest Received - Municipal Account	(22,689)	(12,498)	(25,000)	(41,354)	(10,191)	*	Income exceeds budget
0506	Landcare Reserve Income	(962)	(996)	(2,000)	(2,127)	34		
	Total Operating Revenue	(454,013)	(435,468)	(870,963)	(455,692)			
	Total General Purpose Income	(454,002)	(434,472)	(868,963)	(455,683)			
Total General Purpose Funding		(2,567,902)	(2,537,577)	(2,866,298)	(2,399,889)			

Appendix A - Governance

COA	Governance	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(246)	(500)	(1,751)	(393)		
	Operating Expenditure							
0112	Election & Poll Expenses.	266	2,994	6,000	9,660	(2,728)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,415	7,500	15,000	20,802	3,915		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	407	4,998	10,000	3,195	(4,591)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Renumeration Expenses	(4,289)	10,000	20,000	20,236	(14,289)	*	Timing
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	75	1,128	2,285	96	(1,053)		
0332	Furniture & Equipment	0	1,248	2,500	0	(1,248)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	98,761	114,012	228,035	186,345	(15,251)	*	Administration costs are under budget
0462	Meeting & Refreshments Expense	9,052	13,398	26,800	13,143	(4,346)		
1822	Accounting & Audit Expenses	15,830	22,900	45,800	29,140	(7,070)		
3112	Rangers Expenses Allocation	849	1,152	2,310	2,335	(303)		
7202	Members Depreciation	12	12	25	24	0		
	Total Operating Expenditure	163,830	231,139	443,203	371,505			
	Total Governance	163,190	230,893	442,703	369,754			

Appendix A - Governance

COA	Adminstration	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	6,612	13,226	245	(6,612)		
0222	Fringe Benefits Tax	11,850	0	24,000	19,238	11,850	*	Timing
0282	Administration SGC 9.50%	23,632	24,042	48,091	45,247	(410)		
0292	Admin Salaries Expense	252,621	287,466	574,947	488,563	(34,845)	*	Timing
0294	Admin Staff Housing Allowance	7,843	7,500	15,000	17,095	343		
0312	Admin - Max 3% Council Additional Contr	3,146	5,862	11,736	7,392	(2,716)		
0362	ACC ANNUAL LEAVE - ADMIN.	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	9,966	19,933	12,688	9,967	*	Full yr is on budget, all insurance paid
0402	Insurance Expense	3,557	1,776	3,557	3,004	1,781		
0422	Office Gardens Expenses	8,257	22,962	45,971	19,122	(14,705)	*	Allocation of overheads is below budget
0432	Admin Building Operations	15,347	14,856	29,759	25,657	491		
0472	Office Expenses - General	7,528	7,110	14,240	13,978	418		
0473	Admin Building Repairs & Maintenance	3,579	3,594	7,200	2,107	(15)		
0482	Office Telephone & Internet Expenses	8,920	8,250	16,500	17,230	670		
0492	Advertising Expenses	1,783	4,998	10,000	8,686	(3,215)		
0502	Computer Hardware Service & Repair	9,929	15,126	30,270	19,313	(5,197)		
0512	Furniture & Equipment - (Expensed)	2,806	4,494	9,000	2,792	(1,688)		
0522	Freight & Postage Expense	833	2,250	4,500	2,274	(1,417)		
0542	Printing & Stationary Expense	10,386	15,246	30,500	30,047	(4,861)		
0552	Motor Vehicle Expenses	10,042	6,150	12,300	30,660	3,892		
0592	Admin Allocated to Programs	(527,290)	(608,790)	(1,217,585)	(994,899)	81,500	*	Administration costs are under budget
0622	Uniform Expense	90	1,746	3,500	2,182	(1,656)		
0632	Staff Training, Conference and Recruitment	4,661	16,854	33,750	21,378	(12,193)		
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	23,326	58,548	117,100	55,917	(35,222)	*	Timing
0702	Bank Fees & Charges	3,130	3,000	6,000	4,650	130		
0712	Occupational Health & Safety	3,214	3,498	7,000	6,240	(284)		
0722	Accounting Software Operating Expenditure	30,954	19,933	39,865	32,062	11,021	*	Timing, full year budget not exceeded
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	43,060	34,998	70,000	69,491	8,062		
	Total Operating Expenditure	151	(2,311)	(0)	(628)			

Appendix A - Governance

COA	Adminstation	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(315)	(246)	(500)	(672)	(69)		
0553	Grant Income - Admin	0	0	(25,000)	(25,000)	0		See amendments - received late 13/14
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(6,873)	(3,246)	(6,500)	(9,382)	(3,627)		
	Total Operating Revenue	(7,188)	(3,492)	(32,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	7,500	15,000	0	(1,600)		
0574	Furniture & Equipment (F&E)	0	0	0	8,721	0		
0371	T/f From Office Eq Reserv	0	0	0	4,665	0		
4750	Leave Reserve - Transfer To	50,482	51,000	51,000	1,109	(518)		
4770	Office & Equipment Reserve - Transfer To	35,068	35,365	35,365	(9,114)	(297)		
4780	Transfer to Light Vehicle Reserve	1,404	498	1,000	18,569	906		
	Total Capital Expenditure / Reserve Transfers	92,854	94,363	102,365	23,950			
	Total Administration	85,818	88,560	70,365	(11,828)			
	Total Governance/Administration	249,008	319,453	513,068	357,926			

Appendix A - Law, Order Public Safety

COA	Fire Prevention	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Administration Expenses	12,866	14,850	29,710	24,276	(1,984)		
0672	Fire Break Inspection Fees	1,409	1,248	2,500	1,341	161		
0752	FESA - Shire Operating Expenses	2,990	0	0	(1)	2,990		
0762	Ranger's Allocation Expenses	3,759	5,112	10,226	10,336	(1,353)		
0832	ESL - Shire Properties.	768	420	840	840	348		
0882	Fire Prevention Enforcement Expenditure	0	498	1,000	5,167	(498)		
1722	Brigades Operating Expenses	30,066	26,125	38,627	54,544	3,941		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	37,570	19,500	39,000	39,531	18,070	*	Depn higher than previous year due to new plant
	Total Operating Expenditure	89,427	67,753	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties	(1,015)	(624)	(1,250)	(1,000)	(391)		
0713	ESL Administration Fees	(4,000)	(1,998)	(4,000)	(4,000)	(2,002)		
0733	FESA Grant Income	(8,000)	(14,070)	(28,140)	(36,994)	6,070		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	0	0	(550,000)	(440,864)	0		
	Total Operating Revenue	(13,015)	(16,692)	(583,390)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	550,000	467,707			
	Total Fire Prevention	76,412	51,061	88,513	137,936			

Appendix A - Law, Order Public Safety

COA	Animal Control	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Expenses	5,906	6,816	13,636	11,143	(910)		
0842	Animal Control Expenses	2,741	1,386	2,775	978	1,355		
0852	Rangers Allocation	2,744	2,670	5,340	5,397	74		
	Total Operating Expenditure	11,390	10,872	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	0	(96)	(200)	(165)	96		
0853	Dog/Cat Registrations Income	(2,339)	(1,386)	(2,775)	(3,646)	(953)		
	Total Operating Revenue	(2,339)	(1,482)	(2,975)	(3,811)			
	Total Animal Control	9,051	9,390	18,776	13,707			

COA	Other Law, Order and Public Safety	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	(5,777)	5,286	10,582	10,240	(11,063)	*	Timing
0902	Rangers Allocation	6,181	7,380	14,771	14,929	(1,199)		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Miscell. Expenses - Oth Law Order.	200	498	1,000	370	(298)		
	Total Operating Expenditure	604	13,164	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	604	13,164	26,353	12,987			

Appendix A - Law, Order Public Safety

COA	Rangers Expenses	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	961	0	0	1,757	961		
0892	Rangers Wages Expense	20,526	31,716	63,442	57,915	(11,190)	*	Allocation to other areas
0912	Rangers Workers Compensation Expense	1,810	906	1,812	0	904		
0922	Rangers Superannuation SGC 9.50%	3,224	2,754	5,514	5,418	470		
0932	Conference & Training	0	750	1,500	0	(750)		
0952	Rangers Expenses Allocated	(27,510)	(37,416)	(74,837)	(75,640)	9,906	*	Due to wage allocation
0982	Rangers Expense	988	1,686	3,380	1,115	(698)		
1012	Tools & Equipment - Low Value	0	498	1,000	0	(498)		
0152	PROVISION FOR LSL	0	0	0	3,190	0		
3872	ACC ANN LEAVE - RANGERS	0	0	0	6,245	0		
1232	Fire Patrol Wages Expenses	0	0	0	29	0		
	Total Operating Expenditure	0	894	1,812	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	33,978	35,000	35,000	0	(1,022)	*	Timing - completed.
0970	Tf to Unspent Grants/loans Res.	123	0	0	10,582	123		
0971	Tf From Unspent Grants/loans Res.	0	(5,292)	(10,582)	0	5,292		
	Total Operating Expenditure	34,101	29,708	24,418	10,582			
	Total Capital Expenditure / Reserve Transfers	34,101	29,708	24,418	10,582			
	Total Rangers Expenses	34,101	30,602	26,230	10,611			
	Total Law, Order and Fire Safety	120,168	104,217	159,872	175,242			

Appendix A - Education

COA	Education	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	565	3,912	7,839	697	(3,347)		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	(7,320)	(7,149)	0		
	Total Education	565	3,912	519	(6,452)			

Appendix A - Health

COA	Health Inspection and Administration	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	557	756	1,515	1,531	(199)		
1292	Health Expenses General	2,704	1,926	3,866	4,536	778		
1402	Health Expenses - Admin Allocation	6,908	7,974	15,952	13,033	(1,066)		
	Total Operating Expenditure	10,169	10,656	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,169)	(546)	(1,100)	(1,122)	(623)		
1393	Licences Income Received - Caravan Park	(354)	(174)	(350)	(354)	(180)		
1573	Health Septic Fees	(2,109)	(996)	(2,000)	(2,763)	(1,113)		
1583	Health Administration Fees	(2,109)	(996)	(2,000)	(2,938)	(1,113)		
	Total Operating Revenue	(5,741)	(2,712)	(5,450)	(7,177)			
	Total Health Inspection and Administration	4,428	7,944	15,883	11,923			

COA	Other Health	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1812	Donations.	0	0	0	4,760	0		
	Total Other Health	0	0	0	4,760			
	Total Health	4,428	7,944	15,883	16,683			

Appendix A - Housing

COA	Housing	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/201 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	5,431	6,270	12,543	10,247	(839)		
2422	Rangers Allocation Expenses	1,866	2,532	5,075	5,129	(666)		
2522	Staff Housing Repairs & Maintenance	2,907	1,098	2,200	33,298	1,809		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	2,137	1,500	3,000	2,992	637		
2512	Repairs & Maintenance - Non Employee Housing	1,718	4,074	8,168	0	(2,356)		
2542	Housing Other Depreciation	0	900	1,800	1,491	(900)		
	Total Operating Expenditure	14,059	16,374	32,786	54,920			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	(5,260)	0		
2563	Staff Housing Income	0	0	0	(17,626)	0		
8023	Profit on Sale of Asset.	(4,784)	0	0	(375,987)	(4,784)		
2553	Rental Income - Non Employee Housing	(9,000)	(4,680)	(9,360)	(10,275)	(4,320)		
4713	Reimbursements Received	(286)	0	0	(687)	(286)		
	Total Operating Revenue	(14,070)	(4,680)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Building Reserve - Transfer To	6,813	61,000	81,000	(48,705)	(54,187) *		Timing
0805	Proceeds from Disposal of Asset - Housing	(74,260)	0	(65,000)	(517,490)	(74,260) *		Timing
	Total Capital / Reserves	(67,446)	61,000	16,000	(566,195)			
	Total Housing	(67,457)	72,694	39,426	(921,109)			

Appendix A - Community Amenities

COA	Natural Resource Management	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	(12,700)	0		
2123	State NRM Community Grant	0	0	0	(75,000)	0		
3073	PROFIT/LOSS ON SALE	0	0	0	(3,343)	0		
	Total Operating Revenue	0	0	0	(91,043)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	(16,013)	0		
	Total Capital / Reserve Transfers	0	0	0	(16,013)			
	Total Natural Resource Management	0	0	0	(107,055)			

COA	Sanitation - Household Refuse	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	(2,989)	69,186	138,375	115,985	(72,175)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	2,021	1,998	4,000	4,008	23		
1792	Refuse Site Repairs & Maintenance	3,592	13,914	27,832	11,508	(10,322)	*	Timing
2502	Domestic Rubbish - Admin Expenses	13,551	15,642	31,292	25,569	(2,091)		
	Total Operating Expenditure	16,175	100,740	201,499	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(87,658)	(85,844)	(91,325)	(75,900)	(1,814)		
1904	Additional Domestic Rubbish Collection	(14,625)	(5,200)	(5,200)	(10,125)	(9,425)		
	Total Operating Revenue	(102,283)	(91,044)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	(86,109)	9,696	104,974	71,045			

Appendix A - Community Amenities

COA	Sanitation - Other	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	125	168	341	345	(43)		
1882	Parks & Gardens Rubbish Collection Expenses	4,822	10,362	20,737	11,653	(5,540)		
1892	Waste Management Facility Improvement Pla	8,950	30,493	30,493	13,975	(21,543)	*	Timing
1912	Refuse Collection Expenses	6,824	2,748	5,500	2,595	4,076		
	Total Operating Expenditure	20,721	43,771	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Pla	0	(9,198)	(18,400)	(22,490)	9,198	*	Timing
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grants Reserve	140	0	0	12,092	140		
	Total Sanitation - Other	20,862	34,573	38,670	18,170			

Appendix A - Community Amenities

COA	Protection of Environment	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	180,800	0	165,300	15,223	180,800	*	Timing
1932	Reimbursement of Grant FundsP o E	22,996	30,196	30,196	0	(7,200)		
1942	NACC (Other) Grants Expenditure	0	0	0	13,150	0		
1962	Abandoned Vehicle Expense	1,200	0	0	0	1,200		
2022	Landcare Expenditure	(1,225)	13,500	27,000	15,769	(14,725)	*	Timing
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref 2923
2042	Declared Species Group Expenses	4,544	22,998	45,993	25,693	(18,454)	*	Timing
2062	Coastal Planning Projects Expenses	0	19,998	40,000	0	(19,998)	*	Timing
2072	Rangers Allocation	320	432	871	880	(112)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	219,326	87,124	309,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(101,100)	(58,152)	(116,300)	0	(42,948)	*	Timing
2213	Declared Species Grant Income	(22,796)	(11,496)	(22,996)	(21,845)	(11,300)	*	Timing
2923	Dolby Creek Management Plan Income (gst fre	(10,690)	0	0	(15,796)	(10,690)	*	Trust recoup - ref 2040
2933	Reimbursements & Sundry Income (P of E)	(1,200)	0	0	(4,229)	(1,200)		
	Total Operating Revenue	(135,786)	(69,648)	(139,296)	(41,870)			
	Capital Expenditure / Reserve Transfers							
2055	Transfer from Landcare Reserve	(47,744)	0	(47,744)	0	(47,744)	*	Timing
2054	Tfr to Unspent Grant Reserve	928	0	0	79,949	928		
2080	Transfer to Landcare Reserve	962	996	2,000	2,127	(34)		
2071	Unspent Grants Reserve - Transfer From	0	0	(92,041)	0	0		
	Total Capital Expenditure / Reserve Transfers	(45,855)	996	(137,785)	82,076			
	Total Protection of Environment	37,685	18,472	32,279	127,098			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	5,598	11,200	9,305	(5,598)		
0162	PROVISION FOR LSL	0	0	0	10,343	0		
2162	ACC ANNUAL LEAVE - T/PLAN	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	1,812	3,624	3,296	1,813		
2112	Salary Expense	92,308	90,984	181,970	180,877	1,324		
2122	Superannuation - Council Maximum of 3%	1,744	1,536	3,084	3,127	208		
2132	Superannuation - SGC 9.50%	9,290	8,028	16,063	16,347	1,262		
2142	Interest Expense - Loan 94 - Buller River	686	1,122	2,248	2,204	(437)		
2182	Other Employee Expenses	127	5,898	11,800	6,838	(5,771)		
2192	Heritage Expenses	0	1,998	4,000	0	(1,998)		
2202	Town Planners Expenses	548	996	2,000	1,754	(448)		
2222	Motor Vehicle Expenses	8,225	3,996	8,000	8,731	4,229		
2232	Legal Expenses - Town Planners	24	4,998	10,000	15,009	(4,974)		
2242	Engineering Expenses	0	7,500	15,000	9,920	(7,500)		
2252	Advertising Expenses	132	2,496	5,000	9,164	(2,364)		
3012	Admin Allocation Expenses	35,065	40,482	80,971	66,161	(5,417)		
7052	Surveying & Land Expenses	1,896	0	40,000	31,206	1,896		
7062	Reimbursements	21,084	0	0	272,727	21,084		
7072	Planning Projects - Expenses	17,429	39,996	80,000	138,875	(22,567)	*	Eliza Shaw fencing project MRWA Timing
	Total Operating Expenditure	192,184	217,440	474,960	784,426			
	Operating Revenue							
0163	Town Planning Projects - Income	0	(36,234)	(72,475)	(316,727)	36,234	*	Ref amendments, delete budget
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	Eliza Shaw fencing project MRWA
2233	Town Planning Fees Income - GST Free	(23,010)	(15,996)	(32,000)	(38,273)	(7,014)		
2243	Outsourced Planning Fees - Other LGs	(10,155)	(19,998)	(40,000)	(47,398)	9,843		
2263	Town Planning Fees Income - GST inc	(2,121)	(750)	(1,500)	(1,191)	(1,371)		
3603	Heritage Income	0	(996)	(2,000)	(647)	996		
	Total Operating Revenue	(61,427)	(73,974)	(147,975)	(522,420)			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	841	(72,475)	(72,475)	72,474	73,316	*	Timing
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	11,027	10,560	21,120	21,120	467		
4801	Transfer To Land Development Reserve	1,365	1,350	2,700	2,938	15		
4820	Legal Reserve - Transfer To	323	324	650	681	(1)		
		13,557	(60,241)	(48,005)	97,214			
	Total Town Planning and Regional Development	144,314	83,225	278,980	359,220			

COA	Other Community Amenities	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,456	3,222	6,470	2,836	(766)		
3132	Community Development Expenses	5,578	31,452	62,900	1	(25,874)	*	Timing
3212	Other Community Amenities Depreciation	1,047	996	2,000	2,006	51		
3222	Community Growth Fund	460	0	30,000	0	460		
	Total Operating Expenditure	9,541	35,670	101,370	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(1,286)	(750)	(1,500)	(2,405)	(536)		
3633	Grant - Community Development	(32,728)	0	(42,974)	0	(32,728)	*	Timing
	Total Operating Revenue	(34,014)	(750)	(44,474)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	14,874	29,748	2,672			
7155	Building Reserve Transfer from	(19,926)	(14,926)	(34,926)	0			
	Total Capital Expenditure/Reserve Transfers	(19,926)	(52)	(5,178)	2,672			
	Total Other Community Amenities	(44,399)	34,868	51,718	5,110			
	Total Community Amenities	72,353	180,834	506,621	473,588			

Appendix A - Recreation Culture

COA	Public Halls and Civic Centres	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	13,914	198	400	356	13,716	*	Depn higher due to reval of buildings
2722	Public Halls & Showgrounds Expense	10,978	14,404	22,334	25,621	(3,426)		
2732	Nabawa Community Centre Expenses	19,463	34,146	68,342	43,644	(14,683)	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,629	1,572	3,154	3,574	57		
3202	Public Halls Admin Allocation	10,493	12,114	24,230	19,799	(1,621)		
	Total Operating Expenditure	56,478	62,434	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(48)	(100)	0	48		
2453	Showground/Halls Income Received	(5,906)	(528)	(1,060)	(1,578)	(5,378)		
3423	Grant Income - Yuna Community Centre	(225,470)	0	(700,000)	0	(225,470)	*	Timing was not known at budget.
	Total Operating Revenue	(231,376)	(576)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	CAPITAL EXP. - LAND & BLDGS	13,247	0	810,000	39,612	13,247	*	Timing was not known at budget.
4925	Principal Repayment - Loan 89	3,473	3,522	7,050	8,243	(49)		
7385	Building Reserve - Transfer from	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	16,720	3,522	717,050	47,855			
	Total Public Halls and Civic Centres	(158,179)	65,380	134,350	139,271			

Appendix A - Recreation Culture

COA	Swimming Areas and Beaches	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
3302	Swimming Pool Admin Allocations	10,546	12,174	24,352	19,898	(1,628)		
3412	Coronation Beach Expenses	14,881	20,604	41,234	30,916	(5,723)		
7082	Beaches Depreciation	4,260	4,248	8,500	8,451	12		
	Total Operating Expenditure	29,686	37,026	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(35,339)	(30,996)	(62,000)	(69,219)	(4,343)		
3444	Fig Tree Camping Fees	(3,192)	(2,748)	(5,500)	(6,796)	(444)		
	Total Operating Revenue	(38,531)	(33,744)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(8,844)	8,282	11,586	(16,750)			

Appendix A - Recreation Culture

COA	Other Recreation and Sport	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	2,273	3,378	6,757	4,742	(1,105)		
1472	Yuna Oval Expenses	75	1,506	3,022	584	(1,431)		
1482	Sporting Clubs Expenses	29,292	36,072	72,211	61,441	(6,780)		
2642	Parks, Gardens Expense	12,421	28,650	57,436	24,360	(16,229)	*	Timing
2702	Indoor Complex Expense	8,611	5,862	11,732	6,303	2,749		
2712	Tennis Clubs Expenses	3,639	4,759	6,293	3,981	(1,120)		
2752	Nabawa - Sport Complex Expense	1,769	6,492	13,007	6,722	(4,723)		
3442	Rec & Sport Admin Allocations	20,986	24,228	48,462	39,597	(3,242)		
7022	Parks & Gardens Depreciation	7,584	7,998	16,000	15,773	(414)		
7092	Other Rec & Sports Depreciation	19,604	2,748	5,500	5,469	16,856	*	Depn higher due to reval of buildings
	Total Operating Expenditure	106,254	121,693	240,420	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(2,472)	(4,950)	(4,095)	(1,203)		
2803	Grants & Other Income Received	0	0	(272,727)	0	0		
	Total Operating Revenue	(3,675)	(2,472)	(277,677)	(4,095)			
	Capital Expenditure / Reserve Transfers							
2834	Land & Buildings - Capital Expense	15,279	151,866	303,727	0			
	Total Other Recreation and Sport	117,858	271,087	266,470	164,877			

Appendix A - Recreation Culture

COA	Libraries	31-Dec-14	31-Dec-14	2014/2015	2013/2014	YTD Var	> \$10K	Comments
		YTD Actual	YTD Budget	Full Budget	Actual			
	Operating Expenditure							
2902	Library Expense	407	996	2,000	1,080	(589)		
2912	Honorarium Yuna Librarian	500	498	1,000	1,000	2		
3582	Libraries Admin Allocations	14,764	17,046	34,094	27,857	(2,282)		
6922	Libraries Depreciation	28	30	60	56	(2)		
1482	Sporting Clubs Expenses	29,292	36,072	72,211	61,441	(6,780)		
2642	Parks, Gardens Expense	12,421	28,650	57,436	24,360	(16,229)	*	Timing
	Total Libraries	15,699	18,570	37,154	29,993			

COA	Other Culture	31-Dec-14	31-Dec-14	2014/2015	2013/2014	YTD Var	> \$10K	Comments
		YTD Actual	YTD Budget	Full Budget	Actual			
	Operating Expenditure							
3602	Historical Roads Board Building Expense	2,811	4,158	8,325	4,483	(1,347)		
3626	Museum & Clarrie Milne Collection Expense	2,362	4,122	8,251	2,530	(1,760)		
3652	Other Culture Depreciation	1,597	1,998	4,000	3,806	(401)		
3662	Community Heritage Programs	0	0	25,000	15,224	0		
	Total Operating Expenditure	6,770	10,278	45,576	26,044			
	Operating Revenue							
3445	Grant Funding Received	0	0	(85,000)	(40,089)	0		
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
	Total Operating Revenue	0	0	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	CAPITAL EXP. - LAND & BLGDS	0	39,996	80,000	30,290			
	Total Other Culture	6,770	50,274	40,576	15,222			
Total Recreation and Culture		(26,696)	413,593	490,137	332,613			

Appendix A - Transport

COA	Road Constuction	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	29,845	34,452	68,914	56,311	(4,607)		
	Operating Revenue							
3154	Main Roads - Commodity Route Funding	0	(24,996)	(50,000)	(14,524)	24,996	*	Timing
3173	MW Regional Road Funding	(320,794)	(320,658)	(641,319)	(439,285)	(136)		
3183	R4R Grant Income	(600,000)	(300,000)	(600,000)	(367,365)	(300,000)	*	Timing
3193	R2R (Construction) Income	0	(120,000)	(240,000)	(174,179)	120,000	*	Timing
	Total Operating Revenue	(920,794)	(765,654)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	90,604	0	1,061,641	987,369	90,604	*	Timing
3126	Regional Road Group (RRG) Expenditure	854,364	429,990	860,000	637,390	424,374	*	Timing
3170	Tf To Unspent Grants/loans Res.	4,264	0	0	366,757	4,264		
3184	Council Funded Roadworks Expenditure	70,774	0	1,259,202	13,636	70,774	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Transfer to Roadworks Reserve	1,279	1,350	2,700	2,700	(71)		
	Total Capital Expenditure / Reserve Transfers	1,021,284	431,340	3,183,543	2,091,256			
	Total Road Construction	130,335	(299,862)	1,721,138	1,152,215			

Appendix A - Transport

COA	Road Maintenance	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	222,432	152,742	305,486	644,285	69,690	*	Timing
3502	Depot Maintenance	11,846	8,694	17,459	23,551	3,152		
3512	Street Lighting Expense	3,559	4,650	9,300	9,738	(1,091)		
3522	Depreciation	13,136	1,746	3,500	3,077	11,390		
3532	STREET TREES	0	3,498	7,000	7,000	(3,498)		
3542	Roman Roads - User Group.	5,463	2,448	4,901	4,902	3,015		
3562	Road Sign Expense	4,556	2,496	5,000	0	2,060		
3592	Depot Tools (Not Capitalised)	40	1,248	2,500	0	(1,208)		
3802	Road Maintenance Admin Allocation	32,534	37,560	75,125	61,385	(5,026)		
6912	Roads Depreciation	377,646	364,998	730,000	728,955	12,648	*	Small percentage variation
	Total Operating Expenditure	671,211	580,080	1,160,271	1,482,893			
	Operating Revenue							
3143	MRWA Direct Grant.	(99,400)	(99,400)	(99,400)	(91,440)	0		
3153	Other General Income	0	0	0	(0)	0		
3393	Hudson Resources - Dartmoor Road	(12,586)	0	(12,586)	(38,367)	(12,586)	*	Timing
	Total Operating Revenue	(111,986)	(99,400)	(111,986)	(129,807)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	4,998	10,000	0	(4,998)		
3171	T/f Fr Unspent Grants/loans Res.	0	0	(367,365)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	4,998	(357,365)	0			
	Total Road Maintenance	559,226	485,678	690,921	1,353,085			

Appendix A - Transport

COA	Road Plant Purchases	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	2,117	1,614	3,238	5,681	503		
3576	Interest Expense - Loan 95	1,245	1,482	2,958	2,942	(237)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	1,896	3,789	17,423	(1,896)		
3912	Interest Expense - Loan 96	2,846	2,712	5,433	1,639	134		
	Total Operating Expenditure	6,208	7,704	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(7,170)	(14,338)	(2,273)	7,170		
	Total Operating Revenue	0	(7,170)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	143,986	143,986	205,968	(143,986)	*	Timing
3574	Principal Repayment - Loan 93	37,190	37,190	75,377	71,493	0		
3914	Principal Repayments - Loan 96	13,931	13,931	28,120	0	0		
3577	Principal Repayments - Loan 95	12,144	12,144	19,941	19,941	0		
3581	Principal Repayments - Loan 92	0	0	0	65,788	0		
7135	Loan Funds Rec'd.	0	0	0	(151,500)	0		
3575	Proceeds from Sale of Plant & Equip	0	(20,000)	(20,000)	(40,000)	20,000	*	Timing
	Total Capital Expenditure / Reserve Transfers	63,265	187,251	247,423	171,690			
	Total Road Maintenance	12,144	12,144	19,941	19,941			
	Total Road Plant Purchases	69,473	187,785	248,504	199,094			

Appendix A - Transport

COA	Traffic Control	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	33,905	39,144	78,292	63,972	(5,239)		
6502	Vehicle Examination Expense	3,394	2,448	4,912	5,208	946		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	246	500	9,071	(246)		
	Total Operating Expenditure	37,298	41,838	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(2,918)	(3,000)	(6,000)	(6,064)	82		
7533	Licensing Transactions - In	(8)	0	0	0	(8)		
7523	Vehicle Examination Fees Received	(1,725)	(1,698)	(3,400)	(4,324)	(27)		
	Total Operating Revenue	(4,651)	(4,698)	(9,400)	(10,388)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,699	24,136	24,136	0	(437)	*	Timing - autocad purchased
7685	Proceeds from Disposal of Assets	0	0	0	(1,200)	0		
4645	T/f To Lt Vehicle Reserve	125,000	2,502	5,000	0		*	Budgeted to tfr funds back out for plant purchases
	Total Capital Expenditure / Reserve Transfers	148,699	26,638	29,136	(1,200)			
	Total Traffic Control	181,346	63,778	103,440	65,463			
	Total Transport	940,379	437,379	2,764,003	2,769,856			

Appendix A - Economic Services

COA	Rural Services	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	2,373	2,736	5,479	4,477	(363)		
6722	Noxious Weeds & Pest Expense	478	2,496	5,000	3,213	(2,018)		
	Total Operating Expenditure	2,850	5,232	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	CAPITAL EXP. - PLANT & EQ.	0	15,000	15,000	0			
	Total Rural Services	2,850	20,232	25,479	7,690			

COA	Tourism and Area Promotion	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	498	1,000	0	(498)		
3982	Tourism Expense	891	2,208	4,424	2,450	(1,317)		
4282	Promotional Expense	0	600	1,200	560	(600)		
	Total Tourism and Area Promotion	891	3,306	6,624	3,010			

Appendix A - Economic Services

COA	Building Control	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	45,591	45,168	90,374	110,869	423	*	Timing
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	23,675	27,330	54,668	44,671	(3,655)		
	Total Operating Expenditure	69,366	72,498	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(15,934)	(7,500)	(15,000)	(24,654)	(8,434)	*	Likley to exceed budget
4163	Builder's Registration Board Fee	0	(150)	(300)	0	150		
4173	CTF Commissions Received	(90)	(72)	(150)	(329)	(18)		
4213	Building Commissions Received	(96)	(198)	(400)	(409)	102		
	Total Operating Revenue	(16,119)	(7,920)	(15,850)	(25,392)			
	Total Building Control	53,247	64,578	129,192	130,148			

Appendix A - Economic Services

COA	Other Economic Services	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	246	500	5,003	(379)		
4242	Rehab. Gravel Pits Expense	2,718	4,998	10,000	0	(2,280)		
4252	Purchase of Stamps.	37	174	350	82	(137)		
4272	Other Expenditure	7,422	5,994	12,000	11,029	1,428		
	Total Operating Expenditure	10,044	11,412	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(1,693)	(1,746)	(3,500)	(4,303)	53		
4243	Annual Post Office Box Fee	(1,220)	(120)	(250)	(36)	(1,100)		
4253	Postage Stamp Income	(54)	(72)	(150)	(128)	18		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(8)	(96)	(200)	(462)	88		
4913	Shire Reserve Income	(300)	(222)	(450)	(450)	(78)		
	Total Operating Revenue	(3,275)	(2,256)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Water Strategy Reserve - Transfer To	157	174	350	332			
	Total Other Economic Services	6,926	9,330	18,650	10,897			
	Total Economic Services	63,915	97,446	179,945	151,746			

Appendix A - Other Property and Services

COA	Plant Depreciation	31-Dec-14	31-Dec-14	2014/2015	2013/2014	YTD Var	>\$10K	Comments
		YTD Actual	YTD Budget	Full Budget	Actual			
	Operating Expenditure							
5012	Plant Depreciation	67,155	99,996	200,000	160,135	(32,841)	*	Nets off
6890	Depn Posted to Jobs	(67,155)	(99,996)	(200,000)	(160,135)	32,841	*	
	Total Plant Depreciation	0	0	0	0			

COA	Private Works	31-Dec-14	31-Dec-14	2014/2015	2013/2014	YTD Var	>\$10K	Comments
		YTD Actual	YTD Budget	Full Budget	Actual			
	Operating Expenditure							
7302	Private Works Expense	4,674	24,984	49,969	30,128	(20,310)	*	Timing
	Operating Income							
7333	Private Works Income	(6,742)	(28,752)	(57,500)	(32,460)	22,010	*	Timing
	Total Private Works	(2,069)	(3,768)	(7,531)	(2,332)			

Appendix A - Other Property and Services

COA	Public Works Overheads	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	PROVISION FOR LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	3,576	2,292	4,585	6,541	1,284		
4322	Superannuation Guarantee - Works Supervisor	4,285	3,720	7,450	5,280	565		
4332	Superannuation Guarantee - Works Staff	33,820	27,984	55,973	55,335	5,836		
4342	Salary Works Supervisor	57,640	42,336	84,680	90,728	15,304	*	Overheads allocated incorrectly
4352	Superannuation Max 3% - Works Supervisor	1,355	1,050	2,100	1,713	305		
4372	Public Works Sundry Expense	17,482	18,996	38,000	60,789	(1,514)		
4382	Works Supervisor - Conference Attendance	863	1,500	3,000	0	(637)		
4392	External Engineering Services	8,132	12,498	25,000	19,324	(4,366)		
4402	Sick Leave	9,294	12,078	24,161	7,753	(2,784)		
4412	Annual Leave	28,112	28,386	56,779	57,490	(274)		
4422	LSL TAKEN - PWO	5,870	0	0	0	5,870		
4432	Public Holiday Pay	8,204	12,078	24,161	22,558	(3,874)		
4442	Occupational Health & Safety Expense	635	4,998	10,000	6,224	(4,363)		
4452	Protective Uniform/ Minor Workwear	1,154	5,148	10,300	5,467	(3,994)		
4582	ACC LEAVE (GANG)	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	15,284	17,934	35,875	20,041	(2,650)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	43,818	50,586	101,181	82,676	(6,768)		
6782	Workers Compensation Insurance	18,123	9,060	18,121	12,719	9,063	*	Full yr is on budget, all insurance paid
7422	Less PWO Allocated to W & S	(236,172)	(250,680)	(501,367)	(497,025)	14,509	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	21,476	(36)	0	0			
	Operating Revenue							
0333	Contr. & Reim. (PWO).	(15,606)	0	0	(810)	(15,606)	*	Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	5,870	(36)	0	(13,269)			

Appendix A - Other Property and Services

COA	Plant Operation Costs	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	23,178	89,160	178,320	67,868	(65,982)	*	Timing
4482	Tyre Purchase Expense	14,632	24,996	50,000	45,675	(10,364)	*	Timing
4492	Parts & Outside Repairs Expense	78,296	121,908	243,837	231,264	(43,612)	*	Timing - under budget
4502	Plant Licences Expense	283	2,748	5,500	5,467	(2,465)		
4512	Less POC Allocated to W & S	(314,943)	(389,442)	(778,895)	(812,783)	74,499	*	Timing
4532	Tools & Consumables	7,098	6,000	12,000	13,916	1,098		
4542	Fuel, Oil & Grease	131,985	136,950	330,000	326,526	(4,965)		
4552	Cutting Edges & Tips	4,625	6,498	13,000	14,366	(1,873)		
5112	Plant Operator - Admin Allocation	33,747	38,958	77,925	63,674	(5,211)		
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	0	2,496	5,000	70	(2,496)		
	Total Operating Expenditure	14,743	76,114	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(120)	(250)	0	120		
4513	Diesel Fuel Rebate Received	(21,251)	(7,500)	(15,000)	(43,906)	(13,751)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(21,251)	(7,620)	(15,250)	(44,282)			
	Total Plant Operation Costs	(6,508)	68,494	157,279	(44,282)			

Appendix A - Other Property and Services

COA	Salaries and Wages	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	576	0		
4570	Salary & Wages Expense - Admin	426,528	440,154	880,311	889,113	(13,626)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	449,506	423,024	846,049	728,708	26,482	*	
4592	Workers Compensation Paid	22,622	0	0	17,181	22,622	*	
4600	Less Salary & Wages Allocated	(876,034)	(863,178)	(1,726,360)	(1,617,821)	(12,856)		
	Total Operating Expenditure	22,622	0	0	17,757			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(32,143)	0	0	(11,302)	(32,143)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(9,521)	0	0	6,455			

COA	Unclassified	31-Dec-14 YTD Actual	31-Dec-14 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables	284	0	0	7,374	284		
	Operating Revenue							
5023	Overpayments/Recoverables	(284)	0	0	(7,374)	(284)		
	Total Unclassified	0	0	0	0			
	Total Other Property and Services	(12,228)	64,690	149,748	(53,428)			

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION As at 31st January 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	15,669.81
<u>Balance as per Cash at Bank Account GL 170000</u>	2,222,911.72
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$2,238,581.53

BANK

Business Account (Account No 000040)	\$ 13,926.71
Investment Accounts (Account No 305784)	\$ 1,517,228.86
Term Deposit 473702 maturing 24Feb15	\$ 100,492.12
Term Deposit 473710 maturing 25Mar15	\$ 605,190.74
	<u>2,236,838.43</u>

<i>Less Outstanding Payments</i>	-
<i>Plus Outstanding Deposits</i>	1,743.10
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-

\$ 2,238,581.53

Difference Check 0.00

Date Completed:

02/02/15

Completed by: Moreen Stewart
Finance Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - January 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACOCUNT			
EFT17580	07/01/2015	AMP Flexible Super	-130.85
EFT17581	07/01/2015	BT Business Super	-196.92
EFT17582	07/01/2015	Colonial First choice Superannuation	-995.65
EFT17583	07/01/2015	Coffey, Kathrine	-167.56
EFT17584	07/01/2015	Courier Australia - Toll Ipec	-47.41
EFT17585	07/01/2015	GHD Pty Ltd	-2282.50
EFT17586	07/01/2015	Hostplus Superannution	-109.40
EFT17587	07/01/2015	I T Vision User Group Inc	-660.00
EFT17588	07/01/2015	LGSP	-7421.00
EFT17589	07/01/2015	MAURICE BATTILANA	-413.62
EFT17590	07/01/2015	Pritchard Bookbinders	-111.10
EFT17591	07/01/2015	Rest Superannuation	-80.62
EFT17592	07/01/2015	STANLEY DAVID PLUMB	-328.19
EFT17593	07/01/2015	Western Australian Treasury Corporation	-1912.70
EFT17597	15/01/2015	Clarke, Patricia Dawn	-69.95
EFT17598	15/01/2015	Five Star Business Equipment	-1006.58
EFT17599	15/01/2015	Geraldton Fuel	-20186.01
EFT17600	15/01/2015	MGB Diesel Contracting Pty Ltd	-2035.77
EFT17601	15/01/2015	NABAWA VALLEY TAVERN	-2515.70
EFT17602	15/01/2015	Queens Iga	-137.72
EFT17603	15/01/2015	Urbis Pty Ltd	-3715.90
EFT17604	16/01/2015	Australian Superannuation	-616.10
EFT17605	16/01/2015	Greenfield Technical Services	-7427.13
EFT17606	21/01/2015	AMP Flexible Super	-88.10
EFT17607	21/01/2015	Synergy	-793.55
EFT17608	21/01/2015	AUSSIE TREE SERVICES	-2733.50
EFT17609	21/01/2015	Apprentice and Traineeship Company	-376.38
EFT17610	21/01/2015	BT Business Super	-196.92
EFT17611	21/01/2015	Colonial First choice Superannuation	-1046.06
EFT17612	21/01/2015	Coffey, Kathrine	-139.94
EFT17613	21/01/2015	Courier Australia - Toll Ipec	-28.96
EFT17614	21/01/2015	Department Of Parks and Wildlife	-625.66
EFT17615	21/01/2015	Fletcher Communications	-434.50
EFT17616	21/01/2015	GBC Neopost Australia	-183.15
EFT17617	21/01/2015	Greenfield Technical Services	-1053.25
EFT17618	21/01/2015	Hostplus Superannution	-110.67
EFT17619	21/01/2015	LGSP	-7446.12
EFT17620	21/01/2015	McLeods Barristers and Solicitors	-660.00
EFT17621	21/01/2015	Rest Superannuation	-99.39
EFT17622	22/01/2015	Boomer Sheds	-2635.00
EFT17623	27/01/2015	City of Greater Geraldton	-1320.00
EFT17624	27/01/2015	Synergy	-4059.45
EFT17625	27/01/2015	Telstra	-1831.60
EFT17626	30/01/2015	Geraldton Plumbing	-350.00
EFT17627	30/01/2015	AFGRI(Waltons)	-72.28
EFT17628	30/01/2015	AMPAC Debt Recovery	-632.47
EFT17629	30/01/2015	ASHDOWN INGRAM	-1677.50
EFT17630	30/01/2015	Apprentice and Traineeship Company	-627.30
EFT17631	30/01/2015	Atom Supplies	-246.64
EFT17632	30/01/2015	Australia Post	-491.94
EFT17633	30/01/2015	Batavia Timber & Salvage	-550.00
EFT17634	30/01/2015	Batavia Coast Blinds & Shade Sails	-1228.00
EFT17635	30/01/2015	Boc Limited	-228.10
EFT17636	30/01/2015	Bridgestone Tyre Centre	-4352.00
EFT17637	30/01/2015	Bunnings Group Limited	-1212.78
EFT17638	30/01/2015	CJD Equipment PTY LTD	-297.00
EFT17639	30/01/2015	Clark Rubber Geraldton	-86.90

EFT17640	30/01/2015	David Beveridge Kelly	-485.20
EFT17641	30/01/2015	Elders	-268.80
EFT17642	30/01/2015	Fire & Safety Service Company	-1956.90
EFT17643	30/01/2015	Geraldton Decorator Centre	-314.95
EFT17644	30/01/2015	Geraldton Trophy Centre	-385.00
EFT17645	30/01/2015	Glenfield IGA	-125.98
EFT17646	30/01/2015	Great Northern Rural Services	-1552.70
EFT17647	30/01/2015	Hoppys Parts R Us	-234.83
EFT17648	30/01/2015	Jason Signmakers	-176.00
EFT17649	30/01/2015	Joseph Radiators & Air Conditioning	-1210.00
EFT17650	30/01/2015	Kleenheat Gas	-34.10
EFT17651	30/01/2015	LAND INSIGHTS	-3982.00
EFT17652	30/01/2015	LANDGATE	-169.50
EFT17653	30/01/2015	Leading Edge Computers	-4485.00
EFT17654	30/01/2015	M & B Quality Building Products	-215.51
EFT17655	30/01/2015	Midwest Chemical & Paper	-569.67
EFT17656	30/01/2015	Midwest Fire Protection Service	-132.00
EFT17657	30/01/2015	Midwest Mowers and Small Engines	-1065.00
EFT17658	30/01/2015	NABAWA VALLEY TAVERN	-833.35
EFT17659	30/01/2015	Purcher International	-1498.07
EFT17660	30/01/2015	Rip-it Security Shredding	-69.10
EFT17661	30/01/2015	Road Runner Mechanical Services	-7194.48
EFT17662	30/01/2015	Staples	-689.04
EFT17663	30/01/2015	The West Australian	-383.36
EFT17664	30/01/2015	Veolia Environmental Services	-80459.68
EFT17665	30/01/2015	Western Resource Recovery	-837.50
EFT17666	30/01/2015	Westrac Pty Ltd	-261.96
EFT17667	29/01/2015	Synergy	-79.60
DD14700.1	04/01/2015	Westnet Internet Services	-60.50
DD14728.1	05/01/2015	WESTPAC GERALDTON	-365.70

-200578.97

TRUST ACCOUNT

420	21/01/2015	BOND ADMINISTRATOR	-720.00
EFT17594	15/01/2015	Building Commision/Dpt of Commerce	-3202.30
EFT17595	15/01/2015	Building and Construction Industry Training Fund	-7639.51
EFT17596	15/01/2015	Shire of Chapman Valley - Muni Account	-255.37

-11817.18



Corporate Card Statement

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

RECEIVED
 28 JAN 2015

BY:

Facility Number
 00018023 20000001

Payment Due Date
 30 January 2015

Closing Balance
 \$87.50

This amount will be swept from a nominated account.

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.

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name Shire Of Chapman Valley		Number of Cards 2	Annual % Rate 15.65%
Contact Name The Shire Clerk		Facility Number 00018023 20000001	Credit Limit 10,000
Statement From 22 Dec 2014	Statement To 20 Jan 2015	Payment Due Date 30 Jan 2015	Opening Balance 365.70
		Closing Balance 87.50	Available Credit 9,912.50

14736

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		
365.70	365.70 -	87.50	0.00	0.00	0.00	87.50	0.00

14736
 4-215



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 January 2015

Report Purpose

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

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 January 2015 of \$2,707,264.

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

Preparation

Prepared by: Kristy Williams

Reviewed by: Dianne Raymond

Date prepared: 6 February 2015

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

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		32,500	32,500	4,361	11,612	7,251	166.27%	
General Purpose Funding - Rates	9	2,199,837	2,199,837	2,199,837	2,162,533	(37,304)	(1.70%)	
General Purpose Funding - Other		906,081	906,081	464,010	518,891	54,881	11.83%	▲
Law, Order and Public Safety		36,365	36,365	21,203	24,150	2,947	13.90%	
Health		5,450	5,450	3,164	6,086	2,922	92.35%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	5,460	15,510	10,050	184.07%	▲
Community Amenities		388,149	403,697	271,122	354,332	83,210	30.69%	▲
Recreation and Culture		73,610	73,610	42,924	57,046	14,122	32.90%	▲
Transport		131,934	131,934	125,832	117,060	(8,772)	(6.97%)	
Economic Services		20,400	20,400	11,872	21,945	10,073	84.85%	▲
Other Property and Services		72,750	72,750	42,434	76,026	33,592	79.16%	▲
Total Operating Revenue		3,883,756	3,899,304	3,199,539	3,372,483	172,944		
Operating Expense								
Governance		(443,203)	(443,203)	(266,186)	(178,406)	87,780	32.98%	▲
General Purpose Funding		(239,620)	(239,620)	(139,755)	(114,586)	25,169	18.01%	▲
Law, Order and Public Safety		(171,819)	(171,819)	(105,859)	(114,077)	(8,218)	(7.76%)	
Health		(21,333)	(21,333)	(12,432)	(11,500)	932	7.50%	
Education and Welfare		(7,839)	(7,839)	(4,564)	(815)	3,749	82.14%	▲
Housing		(32,786)	(32,786)	(19,103)	(15,559)	3,544	18.55%	▲
Community Amenities		(1,075,741)	(1,154,033)	(555,421)	(563,705)	(8,284)	(1.49%)	
Recreation and Culture		(515,697)	(515,697)	(290,035)	(246,257)	43,778	15.09%	▲
Transport		(1,293,611)	(1,293,611)	(774,753)	(844,075)	(69,322)	(8.95%)	
Economic Services		(184,995)	(184,995)	(107,856)	(99,306)	8,550	7.93%	
Other Property and Services		(253,407)	(253,407)	(116,497)	(81,662)	34,835	29.90%	▲
Total Operating Expenditure		(4,240,051)	(4,318,343)	(2,392,461)	(2,269,948)	122,513		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	641,039	689,849	48,810	7.61%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		732,141	669,397	1,437,568	1,787,600	350,032		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	3,191,720	893,263	1,378,471	485,208	54.32%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	65,000	74,260	9,260	14.25%	
Total Capital Revenues		3,276,720	3,276,720	958,263	1,452,731	494,468		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(260,773)	(34,622)	226,151	86.72%	▲
Infrastructure - Roads	13	(3,180,843)	(3,180,843)	(501,655)	(1,108,703)	(607,048)	(121.01%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	0	0	0		
Plant and Equipment	13	(743,985)	(743,985)	(193,985)	(34,313)	159,672	82.31%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(5,202,439)	(980,549)	(1,201,337)	(220,788)		
Net Cash from Capital Activities		(1,925,719)	(1,925,719)	(22,286)	251,394	273,680		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	782,462	845,206	67,670	67,670	0	0.00%	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(77,765)	(77,765)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(268,403)	(306,638)	(38,235)	(14.25%)	▼
Net Cash from Financing Activities		329,089	391,833	(278,498)	(316,733)	(38,235)		
Net Operations, Capital and Financing		(864,489)	(864,489)	1,136,784	1,722,261	585,477		
Opening Funding Surplus(Deficit)	3	864,489	864,489	864,489	985,003	120,514	13.94%	▲
Closing Funding Surplus(Deficit)	3	0	0	2,001,273	2,707,264	705,991		

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 January 2015

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	\$	%	
Rates	9	2,199,837	2,199,837	2,199,837	2,181,987	(17,850)	(0.81%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,230,578	676,312	835,779	159,467	23.58%	▲
Fees and Charges		392,040	392,040	270,192	273,941	3,749	1.39%	
Interest Earnings		65,800	65,800	38,360	63,179	24,819	64.70%	▲
Other Revenue		500	500	500	2,242	1,742	348.40%	
Profit on Disposal of Assets	8	14,338	14,338	14,338	4,784	(9,554)	(66.63%)	
Total Operating Revenue		3,887,545	3,903,093	3,199,539	3,361,912	162,373		
Operating Expense								
Employee Costs		(1,223,219)	(1,223,219)	(734,426)	(697,373)	37,053	5.05%	
Materials and Contracts		(1,623,816)	(1,671,912)	(760,952)	(627,370)	133,582	17.55%	▲
Utility Charges		(75,975)	(75,975)	(75,975)	(23,603)	52,372	68.93%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(641,039)	(689,849)	(48,810)	(7.61%)	
Interest Expenses		(19,031)	(19,031)	(9,498)	(8,628)	870	9.16%	
Insurance Expenses		(167,025)	(167,025)	(165,620)	(170,568)	(4,948)	(2.99%)	
Other Expenditure		(32,000)	(62,196)	(1,162)	(41,988)	(40,826)	(3513.43%)	▼
Loss on Disposal of Assets	8	(3,789)	(3,789)	(3,789)	0	3,789		
Total Operating Expenditure		(4,243,840)	(4,322,132)	(2,392,461)	(2,259,379)	133,082		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	641,039	689,849	48,810	7.61%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(4,784)	5,765	(54.65%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		732,141	669,397	1,437,568	1,787,598	350,030		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	3,191,720	893,263	1,378,471	485,208	54.32%	▲
Proceeds from Disposal of Assets	8	85,000	85,000	65,000	74,260	9,260	14.25%	
Total Capital Revenues		3,276,720	3,276,720	958,263	1,452,731	494,468		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(980,748)	(260,773)	(34,622)	226,151	86.72%	▲
Infrastructure - Roads	13	(3,180,843)	(3,180,843)	(501,655)	(1,108,703)	(607,048)	(121.01%)	▼
Infrastructure - Parks	13	(272,727)	(272,727)	0	0	0		
Plant and Equipment	13	(743,985)	(743,985)	(193,985)	(34,313)	159,672	82.31%	▲
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(5,202,439)	(980,549)	(1,201,337)	(220,788)		
Net Cash from Capital Activities		(1,925,719)	(1,925,719)	(22,286)	251,394	273,680		
Financing								
Transfer from Reserves	7	782,462	845,206	67,670	67,670	0	0.00%	
Repayment of Debentures	10	(151,608)	(151,608)	(77,765)	(77,765)	0	0.00%	
Transfer to Reserves	7	(301,765)	(301,765)	(268,403)	(306,638)	(38,235)	(14.25%)	▼
Net Cash from Financing Activities		329,089	391,833	(278,498)	(316,733)	(38,235)		
Net Operations, Capital and Financing		(864,489)	(864,489)	1,136,784	1,722,259	585,475		
Opening Funding Surplus(Deficit)	3	864,489	864,489	864,489	985,003	120,514	13.94%	▲
Closing Funding Surplus(Deficit)	3	0	0	2,001,273	2,707,262	705,989		

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

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

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

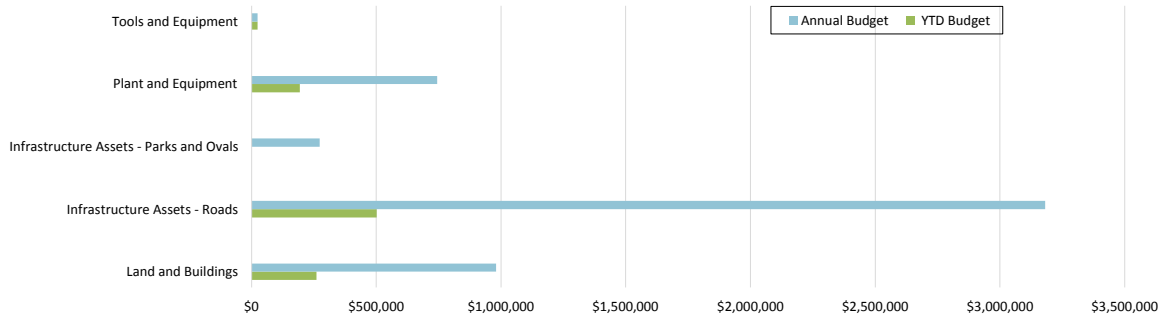
							YTD 31 01 2015
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	13,247	21,375	34,622	260,773	980,748	(226,151)
Infrastructure Assets - Roads	13		1,108,703	1,108,703	501,655	3,180,843	607,048
Infrastructure Assets - Parks and Ovals	13		0	0	0	272,727	0
Plant and Equipment	13		34,313	34,313	193,985	743,985	(159,672)
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
Capital Expenditure Totals		26,756	1,174,581	1,201,337	980,549	5,202,439	220,788

Funded By:

Capital Grants and Contributions	1,146,264	893,263	3,191,720	253,001
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	65,000	0	(65,000)
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	0	182,744	19,926
Unspent Grants Reserve	0	0	542,462	0
Plant Replacement Reserve	0	0	120,000	0
Total Own Source Funding - Cash Backed Reserves	19,926	67,670	845,206	(47,744)
Own Source Funding - Operations	15,221	(45,384)	320,307	60,605
Capital Funding Total	1,201,337	980,549	5,202,439	220,788

Comments and graphs

Capital Expenditure Program YTD



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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	7,251	166.27%			Below \$10,000
General Purpose Funding - Rates	(37,304)	(1.70%)	▲		Excess rates recognised in 13/14
General Purpose Funding - Other	54,881	11.83%	▲	Timing	Grant funding received earlier than expected
Law, Order and Public Safety	2,947	13.90%	▲		Below \$10,000
Health	2,922	92.35%			Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	10,050	184.07%	▲		Includes profit from sale of house, higher than budgeted.
Community Amenities	83,210	30.69%		Timing	Landcare grants received earlier than expected Camping fees higher and club charges received earlier than budget
Recreation and Culture	14,122	32.90%		Timing	
Transport	(8,772)	(6.97%)	▲	Permanent	Below \$10,000
Economic Services	10,073	84.85%	▲		Below \$10,000
Other Property and Services	33,592	79.16%		Permanent	Insurance claims/workers comp received
Operating Expense					
Governance	87,780	32.98%	▲		Various expenses are under due to timing, see schedules for comprehensive notes.
General Purpose Funding	25,169	18.01%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(8,218)	(7.76%)		Timing	Below \$10,000
Health	932	7.50%		Timing	Below \$10,000
Education and Welfare	3,749	82.14%	▲	Timing	Below \$10,000
Housing	3,544	18.55%	▲	Timing	Below \$10,000
Community Amenities	(8,284)	(1.49%)		Timing	Refuse collection costs have been delayed
Recreation and Culture	43,778	15.09%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	(69,322)	(8.95%)		Timing	Road depn exceeds budget and a timing difference in the road maintenance expenditure.
Economic Services	8,550	7.93%		Timing	Below \$10,000
Other Property and Services	34,835	29.90%	▲	Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	485,208	54.32%	▲	Timing	Roadwork and Yuna Community Centre grants received earlier than expected
Proceeds from Disposal of Assets	9,260	14.25%			Below \$10,000
Capital Expenses					
Land and Buildings	226,151	86.72%	▲	Timing	Timing, projects yet to commence
Infrastructure - Roads	(607,048)	(121.01%)	▼	Timing	Timing of works program
Infrastructure - Parks	0				Below \$10,000
Plant and Equipment	159,672	82.31%	▲		Below \$10,000
Tools and Equipment	437	1.81%			Below \$10,000
Financing					
Loan Principal	0	0.00%		Timing	Below \$10,000
Transfers to reserves	(38,235)	(14.25%)	▼	Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jan 2015	30th June 2014	YTD 31 Jan 2014		
		\$	\$	\$		
Current Assets						
Cash Unrestricted	4	2,239,282	1,187,960	1,937,977		
Cash Restricted	4	1,890,712	1,159,147	1,156,598		
Receivables - Rates	6	242,266	93,351	241,583		
Receivables -Other	6	282,646	99,566	94,825		
Interest / ATO Receivable/Trust		903	99,753	0		
Inventories		3,653	10,600	10,600		
		4,659,462	2,650,377	3,441,583		
Less: Current Liabilities						
Payables		(39,526)	(418,309)	(87,013)		
ATO Payable		(21,961)	0	(16,926)		
Provisions		(343,551)	(256,491)	(256,491)		
		(405,038)	(674,800)	(360,430)		
Less: Cash Reserves	7	(1,890,712)	(1,147,048)	(1,156,598)		
Add: Leave Provisions		343,551	256,491	256,491		
Net Current Funding Position		2,707,263	1,085,020	2,181,046		

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		15,671			15,671	WBC	
At Call (305784)		1,517,228			1,517,228	WBC	
TD 473702		100,492				WBC	
TD 473710		605,191				WBC	25.03.2015
At Call (000067)				116,120	116,120	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		91,936		91,936	WBC	
TD 39-6938 - Water	2.10%		13,716		13,716	WBC	
TD 39-6903 - Office	2.10%		43,340		43,340	WBC	
TD 39-2531 - Vehicle	2.10%		247,221		247,221	WBC	
TD 39-2582 - Legal	2.10%		28,179		28,179	WBC	
TD 39-6946 - Grants	2.10%		549,705		549,705	WBC	
TD 39-2574 - Land	2.10%		119,215		119,215	WBC	
TD 39-2590 - Roadworks	2.10%		111,666		111,666	WBC	
TD 39-2582 - Landcare	2.10%		36,365		36,365	WBC	
TD 39-2558 - Building	2.10%		649,369		649,369	WBC	
TD 462763 - POS Bill Hemsley P	3.42%			279,001	279,001	WBC	11.02.2015
TD 454181 - POS Wokarena	3.26%			126,136	126,136	WBC	30.04.2015
TD 454202 - Wokarena Interse	3.26%			111,997	111,997	WBC	30.04.2015
Total		2,239,282	1,890,712	633,254	4,057,565		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
	Permanent Changes						
	Opening surplus adjustment				0		0
122130.19	Declared Species Grant Income		Operating Revenue		15,548		15,548
120420.02	Declared Species Group Expense		Operating Expenses			(31,096)	(15,548)
120220.02	Landcare Expenditure		Operating Expenses			(2,000)	(17,548)
120550.99	Transfer from Landcare Reserve		Capital Revenue		47,744		30,196
119320.09	Reimbursement of Grant Funds		Operating Expenses			(30,196)	0
131320.02	Community Development Expenses		Operating Expenses			(5,226)	(5,226)
171550.99	Transfer from Building Reserve		Capital Revenue		14,926		9,700
136330.18	Community Development Expenses		Operating Revenue			(9,700)	0
171550.99	Transfer from Building Reserve		Capital Revenue				0
				0	78,218	(78,218)	

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Jan 2015	30 June 2013
	\$	\$
Opening Arrears Previous Years	74,593	93,351
Levied this year	2,181,987	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,111,164)	(2,092,105)
Equals Current Outstanding	242,266	74,593
Net Rates Collectable	242,266	74,593
% Collected	93.56%	96.56%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	272,188	7,393	510	2,555
Total Receivables General Outstanding				<u>282,646</u>

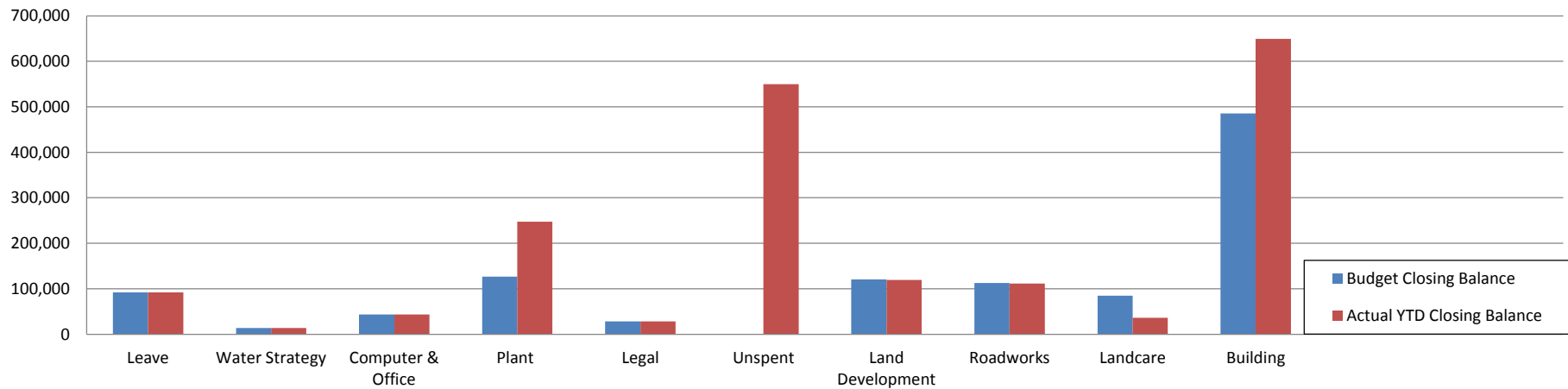
Amounts shown above include GST (where applicable)

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

Note 7: Cash Backed Reserve

2014-15										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	41,295	1,000	641	50,000	50,000	0	0		92,295	91,936
Water Strategy	13,535	350	181	0	0	0	0		13,885	13,716
Computer & Office	8,197	300	143	35,065	35,000	0	0		43,562	43,340
Plant	120,390	1,000	1,831	125,000	125,000	(120,000)	0		126,390	247,221
Legal	27,808	650	371	0	0	0	0		28,458	28,179
Unspent	542,462	0	7,243	0	0	(542,462)	0		0	549,705
Land Development	117,644	2,700	1,571	0	0	0	0		120,344	119,215
Roadworks	110,195	2,700	1,471	0	0	0	0		112,895	111,666
Landcare	83,085	2,000	1,024	0	0	0	(47,744)	08/14-8	85,085	36,365
Building	587,133	16,000	7,902	65,000	74,260	(182,744)	(19,926)	08/14-8	485,389	649,369
	1,651,744	26,700	22,378	275,065	284,260	(845,206)	(67,670)		1,108,303	1,890,712
										238,968

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 January 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Full Year			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
0	0	0	0	Kubota Mower (2008)	(14,338)	0	14,338	
0	0	0	0	Isuzu Tip Truck (2000)	3,789	0	(3,789)	
				Housing				
70,000	(524)	74,260	4,784	Yuna Residence	0	4,784	4,784	
70,000	(524)	74,260	4,784		(10,549)	4,784	15,333	

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.9473	232	4,301,956	298,870	17,190	2,264	318,324	298,870	0	0	298,870
UV Rural	0.9067	399	177,982,013	1,613,763	(320)	0	1,613,443	1,613,763	0	0	1,613,763
UV Oakajee	1.8134	3	9,134,000	165,636	0	0	165,636	165,636	0	0	165,636
Sub-Totals		634	191,417,969	2,078,269	16,870	2,264	2,097,403	2,078,269	0	0	2,078,269
Minimum Payment	Minimum \$										
GRV	516.00	221	1,214,434	115,068	0	0	115,068	115,068	0	0	115,068
UV Rural	325.00	20	123,690	6,500	0	0	6,500	6,500	0	0	6,500
UV Oakajee Industrial Estate	325.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
Concession							2,218,971				2,199,837
Amount from General Rates							0				0
Ex-Gratia Rates							2,218,971				2,199,837
Excess Rates							0				0
Totals							(36,984)				0
							2,181,987				2,199,837

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	54,293		3,473	7,050	50,820	47,243	1,640	3,154
Loan 94 - Buller Study	22,379		11,027	21,120	11,352	1,259	686	2,248
Loan 93 - Plant	75,377		37,190	75,377	38,187	0	2,117	3,238
Loan 95 - Plant	43,293		12,144	19,941	31,149	23,352	1,245	2,958
Loan 96 - Plant	151,500		13,931	28,120	137,569	123,380	2,846	5,433
	346,842	0	77,765	151,608	269,077	195,234	8,534	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		494,172	0	494,172	0	248,808	245,364
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	163,433	161,658
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
GOVERNANCE								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	6,873	(373)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	0	25,000	0	0	25,000
Other / Minor							4,424	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	0	0	550,000	0	550,000
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	0	28,140	0	16,000	12,140
							0	0
								0
HOUSING								
Other / Minor				0	0	0	0	0
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		0	18,400
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000		25,000	0
Moresby Ranges Stage 4			25,000	0	25,000		25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000		12,000	18,000
Declared Species			7,449	15,548	22,997		22,996	1
Declared Species	Contributions						336	
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning	below	30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	0	42,974	0	42,974
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission						9,600	
Dept of Sport and Rec	Pool revitalisation						8,128	
Community Arts Grant	CANWA						15,000	
Other / Minor							3,207	

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		272,727	0	0	272,727	0	272,727
Yuna Community Centre	YFIG		100,000	0	0	100,000	100,470	(470)
Yuna Community Centre	Lotterywest		200,000	0	0	200,000	0	200,000
Yuna Community Centre	MW Development Commission		250,000	0	0	250,000	125,000	125,000
Yuna Community Centre	Dept of Sport and Rec		150,000	0	0	150,000	0	150,000
Museum Extension	CVHS and other		60,000	0	0	60,000	0	60,000
Heritage Trails	Community Heritage Programs		25,000	0	0	25,000	0	25,000
TRANSPORT								
Insurance Reimbursement							15,606	
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400		99,400	0
Commodity Route Funding - East Nabawa Road	Main Roads WA		50,000	0	0	50,000	20,000	30,000
RRG - Dartmoor Road (13/14 project)	Main Roads WA		117,986	0	0	117,986	109,144	8,842
RRG - Dartmoor Road (14/15 project)	Main Roads WA		300,000	0	0	300,000	240,000	60,000
RRG - Yuna Tenindewa Road	Main Roads WA		223,333	0	0	223,333	178,666	44,667
Roads to Recovery			240,000	0	0	240,000	0	240,000
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	605,191	(5,191)
OTHER								
Workers Compensation			0	0	0	0	28,434	0
Diesel Fuel Rebate							21,251	
TOTALS			4,406,750	(66,627)	1,158,103	3,182,020	2,214,251	2,268,592

Operating	Operating	1,215,030	1,158,103	0	835,780
Non-Operating	Non-operating	3,191,720	0	3,182,020	1,378,471
		<u>4,406,750</u>	<u>1,158,103</u>	<u>3,182,020</u>	<u>2,214,251</u>

Note:

Buller Development Structure Plan and Nabawa Townsite Revitalisation Plan were incorrectly budgeted for as grant income. There has been a duplication in that the funds were received in 13/14 and carried forward in the Unspent Grant Funds Reserve. This duplication creates a shortfall in the budget of \$72,475. This was identified by staff at the same time as it was realised that \$130,210 of 13/14 road grant funds was not included in the estimated closing position of 13/14. During the process of the audit there are other changes that affect the closing position, it is only ever an estimate at the time of the budget. Staff have been tracking all changes/amendments and as the net effect is a small positive affect on the 14/15 budgeted closing position there has been no need for Council to amend any budgeted projects. Once the audit is finalised the changes will be presented to Council at the December meeting to approve budget amendments.

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-Jan-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(1,050)	1,050	0
Nomination Deposits	0	0	0	0
Building Commission	(86)	(7,274)	6,894	(466)
CTF Levy	(100)	(14,641)	13,655	(1,086)
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	(90)	0	90	0
Refundable Deposit	0	(4,000)	0	(4,000)
Contribution from Sub-divider	(736,425)	(9,532)	48,545	(697,412)
Post Office Deposit Income	(940)	(60)	0	(1,000)
Engineering Bond	0	0	0	0
Engineering Bond	(10,000)	0	0	(10,000)
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	(100)	0	0	(100)
Wokarena Height Development	80,809	0	0	80,809
Bonds - Council Houses	0	(2,660)	2,660	0
	(666,932)	(39,217)	72,894	(633,255)

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 January 2015

Note 13: CAPITAL ACQUISITIONS

YTD 31 July 2014							
Level of Completion Indicator	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land and Buildings						
	Governance						
○	Install small shed to store generator	6,000	2,850	0	(2,850)	0	Progressing for completion latter part of the year
●	Repair and Repaint Office	9,000	5,900	5,900	0	0	Back Office completed
	Governance Total	15,000	8,750	5,900	(2,850)	0	
	Community Amenities						
○	Nabawa Cemetery parking / entry statement	29,748	17,353	0	(17,353)	0	Scheduled for April 2015
	Community Amenities Total	29,748	17,353	0	(17,353)	0	
	Recreation and Culture						
○	Yuna Community Centre Construction	805,000	0	13,247	13,247	0	Concrete scheduled for 9/10th Feb and rammed earth mid Feb 2015
○	Ticket Box at the Nabawa Showgrounds	5,000	0	0	0	0	Waiting on feedback
○	Nabawa Sports Complex (deck, power, concrete slab)	24,500	177,177	15,475	(161,702)	0	Complete
○	BBQ at Centenary Park	6,500	0	0	0	0	Feb/Mar utilise prison crew labour
○	Nanson Museum Extensions	80,000	46,662	0	(46,662)	0	Pending grant applications - MWDC conditional approval; Lotteries West to be advised end of Feb 2015
○	Coronation Beach Campground - additional sites	5,000	5,000	0	(5,000)	0	Scheduled for cooler part of the year; utilise prison crew labour
	Recreation And Culture Total	926,000	228,839	28,722	(200,117)	0	
	Transport						
○	Power to Yuna Depot	10,000	5,831	0	(5,831)	0	electrician Jan 2015
	Transport Total	10,000	5,831	0	(5,831)	0	
	Buildings Total	980,748	260,773	34,622	(226,151)	0	

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

Note 13: CAPITAL ACQUISITIONS

		YTD 31 July 2014					
Level of Completion Indicator	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Roads						
	Transport						
○	East Bowes Road	1,061,641	0	133,708	133,708		0 Seal scheduled to commence March 2015
●	Yuna Tenindewa Road	335,000	335,000	337,447	2,447		0 Completed
●	Dartmoor Road - finish 13/14 job	0	0	67,169	67,169		0 Completed
●	Dartmoor Road	450,000	166,655	434,035	267,380		0 Completed
●	Dartmoor Road - funding left from 13/14 round			51,917			
○	East Nabawa Road	75,000	0	13,654	13,654		0 Scheduled to commence Feb/March 2015
○	Valentine Road	198,333	0	14,855	14,855		0 Scheduled to commence April/May 2015
○	Nolba Road	197,461	0	120	120		0 Scheduled to commence April/May 2015
○	Wandana Road	229,107	0	6,800	6,800		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Cannon Whelarra Road	73,747	0	0	0		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Richards Road	94,064	0	12,909	12,909		0 Ready to seal Feb 2015
○	Dolby Road	89,713	0	18,575	18,575		0 Ready to seal Feb 2015
○	Bella Vista	116,129	0	6,527	6,527		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Parkfalls Estate	26,694	0	0	0		0 Scheduled to commence April 2015
○	Wheeldon Hosking/Naralling East intersection	133,026	0	4,440	4,440		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Nanson Showground driveway	26,781	0	6,547	6,547		0 Grant funded projects scheduled to be completed prior to commencing Shire works
○	Contingency	74,147	0	0	0		0 works
○	Transport Total	3,180,843	501,655	1,108,703	555,131		0
○	Infrastructure - Roads Total	3,180,843	501,655	1,108,703	555,131		0

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

Note 13: CAPITAL ACQUISITIONS

		YTD 31 July 2014					
Level of Completion Indicator	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Parks and Ovals Recreation and Culture						
	Bill Hemsley Park	272,727	0	0	0	0	0 Draft Concept Plan for review at March Management Committee meeting, then March OCM
	Recreation and Culture Total	272,727	0	0	0	0	0
	Infrastructure - Parks and Ovals Total	272,727	0	0	0	0	0
	Tools and Equipment Transport						
	2 x Traffic Classifiers	9,700	9,700	10,190	490	0	0 Purchased/Complete
	Auto Cad Network Licence	14,436	14,436	13,509	(927)	0	0 Purchased/Complete
	Transport Total	24,136	24,136	23,699	(437)	0	0
	Tools and Equipment Total	24,136	24,136	23,699	(437)	0	0
	Plant , Equip. & Vehicles Law, Order And Public Safety						
	Rangers Vehicle	35,000	35,000	34,313	(687)	0	0 Purchased/Complete
	2.4 Rural Fire Appliance (Howatharra)	350,000	0	0	0	0	0 Grant Unsuccessful - not to proceed Progressing, current hold up with Western Power
	2 Bay Shed (Howatharra)	200,000	0	0	0	0	0
	Law, Order And Public Safety Total	585,000	35,000	34,313	(687)	0	0
	Economic Services						
	Spray Unit	15,000	15,000	0	(15,000)	0	0 Purchased/Complete
	Economic Services Total	15,000	15,000	0	(15,000)	0	0
	Recreation And Culture						
	Slasher and Minor Equipment - Western Regions Maintenance in-house	0	0	0	0	0	0
	Recreation And Culture Total	0	0	0	0	0	0
	Transport						
	Tandem Trailer	2,000	2,000	0	(2,000)	0	0 Obtaining Quotes
	RO Mower	27,463	27,463	0	(27,463)	0	0 Obtaining Quotes
	Tipper Truck	65,000	65,000	0	(65,000)	0	0 Obtaining Quotes
	Utility (Works Supervisor)	49,522	49,522	0	(49,522)	0	0
	Transport Total	143,985	143,985	0	(143,985)	0	0
	Plant , Equip. & Vehicles Total	743,985	193,985	34,313	(159,672)	0	0
	Capital Expenditure Total	5,202,439	980,549	1,201,337	168,871	0	0

Appendix A - Summary

	31-Jan-15	31-Jan-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	114,586	139,755	239,620	200,526	(25,169)	-18%
Governance	178,406	266,186	443,203	370,878	(87,779)	-33%
Law, Order and Public Safety	114,077	105,859	171,819	223,743	8,218	8%
Education	815	4,564	7,839	697	(3,749)	-82%
Health	11,500	12,432	21,333	23,860	(932)	-7%
Housing	15,559	19,103	32,786	54,920	(3,544)	-19%
Community Amenities	563,705	555,421	1,144,259	1,061,798	8,285	1%
Recreation and Culture	246,257	290,035	515,697	377,267	(43,778)	-15%
Transport	844,075	774,753	1,328,308	1,645,931	69,322	9%
Economic Services	99,306	107,856	184,995	182,354	(8,550)	-8%
Other Property and Services	81,662	116,497	222,498	55,259	(34,835)	-30%
Total Expenditure (E)	2,269,948	2,392,460	4,312,356	4,197,235		

	31-Jan-15	31-Jan-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(2,681,424)	(2,663,847)	(3,105,918)	(2,600,415)	(17,577)	1%
Governance	(11,612)	(4,361)	(32,500)	(36,902)	(7,251)	166%
Law, Order and Public Safety	(24,150)	(21,203)	(586,365)	(526,791)	(2,947)	14%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(6,086)	(3,164)	(5,450)	(7,177)	(2,922)	92%
Housing	(89,770)	(5,460)	(9,360)	(409,835)	(84,310)	1544%
Community Amenities	(354,332)	(271,122)	(446,670)	(766,252)	(83,210)	31%
Recreation and Culture	(282,516)	(42,924)	(1,131,337)	(122,800)	(239,592)	558%
Transport	(1,270,061)	(1,019,095)	(1,667,043)	(1,137,822)	(250,967)	25%
Economic Services	(21,945)	(11,872)	(20,400)	(30,940)	(10,073)	85%
Other Property and Services	(76,026)	(42,434)	(72,750)	(96,228)	(33,592)	79%
Total Revenue (R)	(4,825,213)	(4,092,802)	(7,085,113)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(2,555,265)	(1,700,341)	(2,772,757)	(1,545,074)		

Appendix A - Summary

	31-Jan-15	31-Jan-15	2014/2015	2013/2014		
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Depreciation	689,849	641,039	1,098,985	1,054,925		
Profit/Loss on Sale of Asset	(4,784)	(10,549)	(10,549)	(321,483)		
Movement in wage accruals	0	0	0	64,812		
Movement in deferred pensioner rates				(1,494)		
Rounding	0		(2)	(1)		
Total Non-Cash Items (NC)	685,065	630,490	1,088,434	796,759		

	31-Jan-15	31-Jan-15	2014/2015	2013/2014		
Capital Expenditure and Reserve	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	0	0	0	0		
Governance	93,513	95,696	102,365	23,950		
Law, Order and Public Safety	34,455	28,826	574,418	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	82,162	61,000	16,000	(566,195)		
Community Amenities	(51,480)	(196,158)	(190,968)	178,041		
Recreation and Culture	32,195	232,948	1,105,777	78,145		
Transport	1,327,044	723,367	3,102,738	2,261,747		
Economic Services	181	15,203	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	1,518,070	960,882	4,725,680	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(1,722,260)	(1,369,950)	864,489	100,016		
Opening Current Position	985,003	864,489	864,489	1,085,019		
YTD Current Position	2,707,263	2,234,439	0	985,003		
Balance should be zero	0	(1)	(0)	(0)		

Appendix A - General Purpose Income

COA	Rate Revenue	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	6,900	3,500	6,000	2,561	3,400		Recovery of costs see 0012
0032	Rates Stationary/postage	870	1,456	2,500	1,726	(586)		
0062	Sundry Expenses	5	1,162	2,000	180	(1,157)		
0082	Rates - Other Costs.	120	994	1,710	280	(874)		
0132	Valuation Expenses	2,692	7,406	12,700	21,961	(4,714)		
0352	Rates - Administration Allocation	103,986	124,075	212,710	173,809	(20,089)	*	Administration costs are under budget
	Total Operating Expenditure	114,575	138,593	237,620	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,533)	(2,199,837)	(2,199,837)	(2,100,742)	37,304	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(6,861)	0	0	0	(6,861)		Recovery of costs see 0022
0033	Back Rates	(2,264)	0	0	(5)	(2,264)		
0061	Ex Gratia Rates	(9,551)	(9,018)	(9,018)	(7,573)	(533)		
0071	Interim Rates Raised	(17,190)	0	0	(9,585)	(17,190)	*	Additional rates above budget.
0113	Interest - Overdue Rates	(8,383)	(5,250)	(9,000)	(10,309)	(3,133)		
0123	Interest - Instalment Payments	(6,654)	(2,912)	(5,000)	(5,328)	(3,742)		
0133	Interest - Deferred Rates	(232)	(56)	(100)	0	(176)		
0143	Administration Charges	(4,104)	(1,750)	(3,000)	(3,472)	(2,354)		
0173	Legal Fees - Recovered	0	(3,500)	(6,000)	(1,500)	3,500		Ref 0012
0183	Account Enquiry Charges	(3,501)	(1,750)	(3,000)	(6,210)	(1,751)		
	Total Operating Revenue	(2,221,274)	(2,224,073)	(2,234,955)	(2,144,723)			
	Total Rate Revenue	(2,106,699)	(2,085,480)	(1,997,335)	(1,944,206)			

Appendix A - General Purpose Income

COA	General Purpose Income	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	INTEREST & O/DRAFT FEES	11	1,162	2,000	9	(1,151)		
	Operating Revenue							
0201	Legal Reserve Income	(371)	(378)	(650)	(681)	7		
0203	Leave Reserve Income	(641)	(581)	(1,000)	(1,109)	(60)		
0204	Land Development Reserve Income	(1,571)	(1,575)	(2,700)	(2,938)	4		
0205	Building Reserve Income	(7,902)	(9,331)	(16,000)	(15,969)	1,429		
0206	Roadworks Reserve Income	(1,471)	(1,575)	(2,700)	(2,700)	104		
0213	PLANT RESERVE INCOME	0	(581)	(1,000)	0	581		
0215	Unspent Grants Reserve Income	(7,243)	0	0	0	(7,243)		
0223	Water Strategy Reserve Income	(181)	(203)	(350)	(332)	22		
0233	Grants Commission - Road Funding	(248,808)	(247,086)	(494,172)	(229,848)	(1,722)		
0243	Office & Equipment Reserve Income	(78)	(175)	(300)	(379)	97		
0253	Grants Commission - Equalisation	(163,433)	(162,546)	(325,091)	(155,700)	(887)		
0273	Light Vehicle Reserve Income	(1,830)	0	0	(2,557)	(1,830)		
0453	Interest Received - Municipal Account	(25,597)	(14,581)	(25,000)	(41,354)	(11,016)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,024)	(1,162)	(2,000)	(2,127)	138		
	Total Operating Revenue	(460,150)	(439,774)	(870,963)	(455,692)			
	Total General Purpose Income	(460,139)	(438,612)	(868,963)	(455,683)			
	Total General Purpose Funding	(2,566,838)	(2,524,092)	(2,866,298)	(2,399,889)			

Appendix A - Governance

COA	Governance	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(287)	(500)	(1,751)	(352)		
	Operating Expenditure							
0112	Election & Poll Expenses.	266	3,493	6,000	9,660	(3,227)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,415	8,750	15,000	20,802	2,665		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	1,007	5,831	10,000	3,195	(4,824)		
0242	Members Sitting Fees.	(60)	17,027	34,054	32,223	(17,087)	*	Timing
0252	Members Renumeration Expenses	(4,224)	10,000	20,000	20,236	(14,224)	*	Timing
0262	President & Deputy Allowances.	0	0	15,625	17,402	0		
0272	Council Chambers Repairs & Maintenance	75	1,316	2,285	96	(1,241)		
0332	Furniture & Equipment	0	1,456	2,500	0	(1,456)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	111,486	133,014	228,035	186,345	(21,528)	*	Administration costs are under budget
0462	Meeting & Refreshments Expense	9,887	15,631	26,800	13,143	(5,744)		
1822	Accounting & Audit Expenses	15,830	22,900	45,800	29,140	(7,070)		
3112	Rangers Expenses Allocation	1,054	1,344	2,310	2,335	(290)		
7202	Members Depreciation	14	14	25	24	0		
	Total Operating Expenditure	178,262	255,546	443,203	371,505			
	Total Governance	177,622	255,259	442,703	369,754			

Appendix A - Governance

COA	Adminstration	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	7,714	13,226	245	(7,714)		
0222	Fringe Benefits Tax	11,850	0	24,000	19,238	11,850	*	Timing
0282	Administration SGC 9.50%	27,176	28,049	48,091	45,247	(873)		
0292	Admin Salaries Expense	286,590	335,377	574,947	488,563	(48,787)	*	Timing
0294	Admin Staff Housing Allowance	9,088	8,750	15,000	17,095	338		
0312	Admin - Max 3% Council Additional Contr	3,887	6,839	11,736	7,392	(2,952)		
0362	ACC ANNUAL LEAVE - ADMIN.	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	11,627	19,933	12,688	8,306		
0402	Insurance Expense	3,557	2,072	3,557	3,004	1,485		
0422	Office Gardens Expenses	9,318	26,789	45,971	19,122	(17,471)	*	Allocation of overheads is below budget
0432	Admin Building Operations	17,133	17,332	29,759	25,657	(199)		
0472	Office Expenses - General	8,179	8,295	14,240	13,978	(116)		
0473	Admin Building Repairs & Maintenance	4,202	4,193	7,200	2,107	9		
0482	Office Telephone & Internet Expenses	10,727	9,625	16,500	17,230	1,102		
0492	Advertising Expenses	2,131	5,831	10,000	8,686	(3,700)		
0502	Computer Hardware Service & Repair	14,006	17,647	30,270	19,313	(3,641)		
0512	Furniture & Equipment - (Expensed)	2,806	5,243	9,000	2,792	(2,437)		
0522	Freight & Postage Expense	1,058	2,625	4,500	2,274	(1,567)		
0542	Printing & Stationary Expense	12,546	17,787	30,500	30,047	(5,241)		
0552	Motor Vehicle Expenses	11,605	7,175	12,300	30,660	4,430		
0592	Admin Allocated to Programs	(595,227)	(710,255)	(1,217,585)	(994,899)	115,028	*	Administration costs are under budget
0622	Uniform Expense	281	2,037	3,500	2,182	(1,756)		
0632	Staff Training, Conference and Recruitment	6,423	19,663	33,750	21,378	(13,240)		
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	24,526	68,306	117,100	55,917	(43,780)	*	Timing
0702	Bank Fees & Charges	3,519	3,500	6,000	4,650	19		
0712	Occupational Health & Safety	3,214	4,081	7,000	6,240	(867)		
0722	Accounting Software Operating Expenditure	34,287	39,865	39,865	32,062	(5,578)		
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	50,315	40,831	70,000	69,491	9,484		
	Total Operating Expenditure	145	10,640	(0)	(628)			

Appendix A - Governance

COA	Adminstation	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(325)	(287)	(500)	(672)	(38)		See amendments - received late 13/14
0553	Grant Income - Admin	0	0	(25,000)	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(10,648)	(3,787)	(6,500)	(9,382)	(6,861)		
	Total Operating Revenue	(10,972)	(4,074)	(32,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	8,750	15,000	0	(2,850)		
0574	Furniture & Equipment (F&E)	0	0	0	8,721	0		
0371	T/f From Office Eq Reserv	0	0	0	4,665	0		
4750	Leave Reserve - Transfer To	50,641	51,000	51,000	1,109	(359)		
4770	Office & Equipment Reserve - Transfer To	35,143	35,365	35,365	(9,114)	(222)		
4780	Transfer to Light Vehicle Reserve	1,830	581	1,000	18,569	1,249		
	Total Capital Expenditure / Reserve Transfers	93,513	95,696	102,365	23,950			
	Total Administration	82,686	102,262	70,365	(11,828)			
	Total Governance/Administration	260,308	357,521	513,068	357,926			

Appendix A - Law, Order Public Safety

COA	Fire Prevention	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Administration Expenses	14,524	17,325	29,710	24,276	(2,801)		
0672	Fire Break Inspection Fees	1,409	1,456	2,500	1,341	(47)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	4,667	5,964	10,226	10,336	(1,297)		
0832	ESL - Shire Properties.	768	490	840	840	278		
0882	Fire Prevention Enforcement Expenditure	0	581	1,000	5,167	(581)		
1722	Brigades Operating Expenses	34,949	28,208	38,627	54,544	6,741		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	42,733	22,750	39,000	39,531	19,983	*	Depn higher than previous year due to new plant
	Total Operating Expenditure	99,049	76,774	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties	(1,544)	(728)	(1,250)	(1,000)	(816)		
0713	ESL Administration Fees	(4,000)	(2,331)	(4,000)	(4,000)	(1,669)		
0733	FESA Grant Income	(16,000)	(16,415)	(28,140)	(36,994)	415		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	0	0	(550,000)	(440,864)	0		
	Total Operating Revenue	(21,544)	(19,474)	(583,390)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	550,000	467,707			
	Total Fire Prevention	77,506	57,300	88,513	137,936			

Appendix A - Law, Order Public Safety

COA	Animal Control	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Expenses	6,667	7,952	13,636	11,143	(1,285)		
0842	Animal Control Expenses	3,216	1,617	2,775	978	1,599		
0852	Rangers Allocation	3,230	3,115	5,340	5,397	115		
	Total Operating Expenditure	13,113	12,684	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	0	(112)	(200)	(165)	112		
0853	Dog/Cat Registrations Income	(2,606)	(1,617)	(2,775)	(3,646)	(989)		
	Total Operating Revenue	(2,606)	(1,729)	(2,975)	(3,811)			
	Total Animal Control	10,507	10,955	18,776	13,707			

COA	Other Law, Order and Public Safety	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	(5,777)	6,167	10,582	10,240	(11,944)	*	Timing
0902	Rangers Allocation	7,492	8,610	14,771	14,929	(1,118)		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Miscell. Expenses - Oth Law Order.	200	581	1,000	370	(381)		
	Total Operating Expenditure	1,915	15,358	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	1,915	15,358	26,353	12,987			

Appendix A - Law, Order Public Safety

COA	Rangers Expenses	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,101	0	0	1,757	1,101		
0892	Rangers Wages Expense	25,721	37,002	63,442	57,915	(11,281)	*	Allocation to other areas
0912	Rangers Workers Compensation Expense	1,810	1,057	1,812	0	753		
0922	Rangers Superannuation SGC 9.50%	3,669	3,213	5,514	5,418	456		
0932	Conference & Training	0	875	1,500	0	(875)		
0952	Rangers Expenses Allocated	(34,152)	(43,652)	(74,837)	(75,640)	9,500		
0982	Rangers Expense	1,851	1,967	3,380	1,115	(116)		
1012	Tools & Equipment - Low Value	0	581	1,000	0	(581)		
0152	PROVISION FOR LSL	0	0	0	3,190	0		
3872	ACC ANN LEAVE - RANGERS	0	0	0	6,245	0		
1232	Fire Patrol Wages Expenses	0	0	0	29	0		
	Total Operating Expenditure	0	1,043	1,812	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	34,313	35,000	35,000	0	(687)		
0970	Tf to Unspent Grants/loans Res.	141	0	0	10,582	141		
0971	Tf From Unspent Grants/loans Res.	0	(6,174)	(10,582)	0	6,174		
	Total Operating Expenditure	34,455	28,826	24,418	10,582			
	Total Capital Expenditure / Reserve Transfers	34,455	28,826	24,418	10,582			
	Total Rangers Expenses	34,455	29,869	26,230	10,611			
	Total Law, Order and Fire Safety	124,383	113,482	159,872	175,242			

Appendix A - Education

COA	Education	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	815	4,564	7,839	697	(3,749)		
0993	Operating Revenue Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	Total Education	(6,477)	(2,756)	519	(6,452)			

Appendix A - Health

COA	Health Inspection and Administration	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	691	882	1,515	1,531	(191)		
1292	Health Expenses General	3,011	2,247	3,866	4,536	764		
1402	Health Expenses - Admin Allocation	7,798	9,303	15,952	13,033	(1,505)		
	Total Operating Expenditure	11,500	12,432	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,155)	(637)	(1,100)	(1,122)	(518)		
1393	Licences Income Received - Caravan Park	(354)	(203)	(350)	(354)	(151)		
1573	Health Septic Fees	(2,232)	(1,162)	(2,000)	(2,763)	(1,070)		
1583	Health Administration Fees	(2,345)	(1,162)	(2,000)	(2,938)	(1,183)		
	Total Operating Revenue	(6,086)	(3,164)	(5,450)	(7,177)			
	Total Health Inspection and Administration	5,414	9,268	15,883	11,923			

COA	Other Health	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1812	Donations.	0	0	0	4,760	0		
	Total Other Health	0	0	0	4,760			
	Total Health	5,414	9,268	15,883	16,683			

Appendix A - Housing

COA	Housing	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/201 Full Budget	2013/201 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	6,131	7,315	12,543	10,247	(1,184)		
2422	Rangers Allocation Expenses	2,316	2,954	5,075	5,129	(638)		
2522	Staff Housing Repairs & Maintenance	2,985	1,281	2,200	33,298	1,704		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	2,409	1,750	3,000	2,992	659		
2512	Repairs & Maintenance - Non Employee Housing	1,718	4,753	8,168	0	(3,035)		
2542	Housing Other Depreciation	0	1,050	1,800	1,491	(1,050)		
	Total Operating Expenditure	15,559	19,103	32,786	54,920			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	(5,260)	0		
2563	Staff Housing Income	0	0	0	(17,626)	0		
8023	Profit on Sale of Asset.	(4,784)	0	0	(375,987)	(4,784)		
2553	Rental Income - Non Employee Housing	(10,440)	(5,460)	(9,360)	(10,275)	(4,980)		
4713	Reimbursements Received	(286)	0	0	(687)	(286)		
	Total Operating Revenue	(15,510)	(5,460)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Building Reserve - Transfer To	82,162	61,000	81,000	(48,705)	21,162	*	Timing
0805	Proceeds from Disposal of Asset - Housing	(74,260)	0	(65,000)	(517,490)	(74,260)	*	Timing
	Total Capital / Reserves	7,902	61,000	16,000	(566,195)			
	Total Housing	7,951	74,643	39,426	(921,109)			

Appendix A - Community Amenities

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

COA	Sanitation - Household Refuse	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	71,656	80,717	138,375	115,985	(9,061)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	2,361	2,331	4,000	4,008	30		
1792	Refuse Site Repairs & Maintenance	4,089	16,233	27,832	11,508	(12,144)	*	Timing
2502	Domestic Rubbish - Admin Expenses	15,297	18,249	31,292	25,569	(2,952)		
	Total Operating Expenditure	93,403	117,530	201,499	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(88,715)	(86,757)	(91,325)	(75,900)	(1,958)		
1904	Additional Domestic Rubbish Collection	(14,625)	(5,200)	(5,200)	(10,125)	(9,425)		
	Total Operating Revenue	(103,340)	(91,957)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	(9,937)	25,573	104,974	71,045			

Appendix A - Community Amenities

COA	Sanitation - Other	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	156	196	341	345	(40)		
1882	Parks & Gardens Rubbish Collection Expenses	5,567	12,089	20,737	11,653	(6,522)		
1892	Waste Management Facility Improvement Plan	8,950	30,493	30,493	13,975	(21,543)	*	Timing
1912	Refuse Collection Expenses	5,324	3,206	5,500	2,595	2,118		
	Total Operating Expenditure	19,997	45,984	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	(10,731)	(18,400)	(22,490)	10,731	*	Timing
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grants Reserve	161	0	0	12,092	161		
	Total Sanitation - Other	20,158	35,253	38,670	18,170			

Appendix A - Community Amenities

COA	Protection of Environment	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	180,800	0	165,300	15,223	180,800	*	Timing
1932	Reimbursement of Grant Funds P o E	22,996	30,196	30,196	0	(7,200)		
1942	NACC (Other) Grants Expenditure	0	0	0	13,150	0		
1962	Abandoned Vehicle Expense	1,200	0	0	0	1,200		
2022	Landcare Expenditure	2,395	15,750	27,000	15,769	(13,355)	*	Timing
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref 2923
2042	Declared Species Group Expenses	4,733	26,831	45,993	25,693	(22,098)	*	Timing
2062	Coastal Planning Projects Expenses	0	23,331	40,000	0	(23,331)	*	Timing
2072	Rangers Allocation	398	504	871	880	(106)		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	223,211	96,612	309,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(113,100)	(67,844)	(116,300)	0	(45,256)	*	Timing
2213	Declared Species Grant Income	(23,133)	(13,412)	(22,996)	(21,845)	(9,721)		
2923	Dolby Creek Management Plan Income (gst fre	(10,690)	0	0	(15,796)	(10,690)	*	Trust recoup - ref 2040
2933	Reimbursements & Sundry Income (P of E)	(1,200)	0	0	(4,229)	(1,200)		
	Total Operating Revenue	(148,123)	(81,256)	(139,296)	(41,870)			
	Capital Expenditure / Reserve Transfers							
2055	Transfer from Landcare Reserve	(47,744)	(47,744)	(47,744)	0	(0)		
2054	Tfr to Unspent Grant Reserve	1,067	0	0	79,949	1,067		
2080	Transfer to Landcare Reserve	1,024	1,162	2,000	2,127	(138)		
2071	Unspent Grants Reserve - Transfer From	0	(92,041)	(92,041)	0	92,041	*	Timing
	Total Capital Expenditure / Reserve Transfers	(45,653)	(138,623)	(137,785)	82,076			
	Total Protection of Environment	29,436	(123,267)	32,279	127,098			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	6,531	11,200	9,305	(6,531)		
0162	PROVISION FOR LSL	0	0	0	10,343	0		
2162	ACC ANNUAL LEAVE - T/PLAN	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	2,114	3,624	3,296	1,511		
2112	Salary Expense	106,575	106,148	181,970	180,877	427		
2122	Superannuation - Council Maximum of 3%	1,991	1,792	3,084	3,127	199		
2132	Superannuation - SGC 9.50%	10,612	9,366	16,063	16,347	1,246		
2142	Interest Expense - Loan 94 - Buller River	686	1,309	2,248	2,204	(624)		
2182	Other Employee Expenses	127	6,881	11,800	6,838	(6,754)		
2192	Heritage Expenses	0	2,331	4,000	0	(2,331)		
2202	Town Planners Expenses	648	1,162	2,000	1,754	(514)		
2222	Motor Vehicle Expenses	9,685	4,662	8,000	8,731	5,023		
2232	Legal Expenses - Town Planners	24	5,831	10,000	15,009	(5,807)		
2242	Engineering Expenses	2,075	8,750	15,000	9,920	(6,675)		
2252	Advertising Expenses	132	2,912	5,000	9,164	(2,780)		
3012	Admin Allocation Expenses	39,583	47,229	80,971	66,161	(7,646)		
7052	Surveying & Land Expenses	1,896	0	40,000	31,206	1,896		
7062	Reimbursements	21,084	0	0	272,727	21,084	*	Eliza Shaw fencing project MRWA
7072	Planning Projects - Expenses	15,686	46,662	80,000	138,875	(30,976)	*	Timing
	Total Operating Expenditure	214,430	253,680	474,960	784,426			
	Operating Revenue							
0163	Town Planning Projects - Income	0	(42,273)	(72,475)	(316,727)	42,273	*	Ref amendments, delete budget
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	Eliza Shaw fencing project MRWA
2233	Town Planning Fees Income - GST Free	(24,166)	(18,662)	(32,000)	(38,273)	(5,504)		
2243	Outsourced Planning Fees - Other LGs	(15,892)	(23,331)	(40,000)	(47,398)	7,439		
2263	Town Planning Fees Income - GST inc	(2,121)	(875)	(1,500)	(1,191)	(1,246)		
3603	Heritage Income	0	(1,162)	(2,000)	(647)	1,162		
	Total Operating Revenue	(68,319)	(86,303)	(147,975)	(522,420)			

Appendix A - Community Amenities

COA	Town Planning and Regional Development	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	968	(72,475)	(72,475)	72,474	73,443	*	Timing
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	11,027	10,560	21,120	21,120	467		
4801	Transfer To Land Development Reserve	1,571	1,575	2,700	2,938	(4)		
4820	Legal Reserve - Transfer To	371	378	650	681	(7)		
		13,937	(59,962)	(48,005)	97,214			
	Total Town Planning and Regional Developme	160,048	107,415	278,980	359,220			

COA	Other Community Amenities	31-Jan-15 YTD Actual	31-Jan-15 YTD	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,596	3,759	6,470	2,836	(1,163)		
3132	Community Development Expenses	8,385	36,694	62,900	1	(28,309)	*	Timing
3212	Other Community Amenities Depreciation	1,223	1,162	2,000	2,006	61		
3222	Community Growth Fund	460	0	30,000	0	460		
	Total Operating Expenditure	12,664	41,615	101,370	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(1,821)	(875)	(1,500)	(2,405)	(946)		
3633	Grant - Community Development	(32,728)	0	(42,974)	0	(32,728)	*	Timing
	Total Operating Revenue	(34,549)	(875)	(44,474)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	17,353	29,748	2,672			
7155	Building Reserve Transfer from	(19,926)	(14,926)	(34,926)	0			
	Total Capital Expenditure/Reserve Transfers	(19,926)	2,427	(5,178)	2,672			
	Total Other Community Amenities	(41,811)	43,167	51,718	5,110			
	Total Community Amenities	157,894	88,141	506,621	473,588			

Appendix A - Recreation Culture

COA	Public Halls and Civic Centres	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	16,258	231	400	356	16,027	*	Depn higher due to reval of buildings
2722	Public Halls & Showgrounds Expense	11,764	15,713	22,334	25,621	(3,949)		
2732	Nabawa Community Centre Expenses	22,013	39,837	68,342	43,644	(17,824)	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,723	1,834	3,154	3,574	(111)		
3202	Public Halls Admin Allocation	11,845	14,133	24,230	19,799	(2,288)		
	Total Operating Expenditure	63,604	71,748	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(56)	(100)	0	56		
2453	Showground/Halls Income Received	(5,906)	(616)	(1,060)	(1,578)	(5,290)		
3423	Grant Income - Yuna Community Centre	(225,470)	0	(700,000)	0	(225,470)	*	Timing was not known at budget.
	Total Operating Revenue	(231,376)	(672)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	CAPITAL EXP. - LAND & BLGDS	13,247	0	810,000	39,612	13,247	*	Timing was not known at budget.
4925	Principal Repayment - Loan 89	3,473	4,109	7,050	8,243	(636)		
7385	Building Reserve - Transfer from	0	0	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	16,720	4,109	717,050	47,855			
	Total Public Halls and Civic Centres	(151,053)	75,185	134,350	139,271			

Appendix A - Recreation Culture

COA	Swimming Areas and Beaches	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
3302	Swimming Pool Admin Allocations	11,904	14,203	24,352	19,898	(2,299)		
3412	Coronation Beach Expenses	17,227	24,038	41,234	30,916	(6,811)		
7082	Beaches Depreciation	4,712	4,956	8,500	8,451	(244)		
	Total Operating Expenditure	33,844	43,197	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(44,129)	(36,162)	(62,000)	(69,219)	(7,967)		
3444	Fig Tree Camping Fees	(3,336)	(3,206)	(5,500)	(6,796)	(130)		
	Total Operating Revenue	(47,465)	(39,368)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(13,622)	8,829	11,586	(16,750)			

Appendix A - Recreation Culture

COA	Other Recreation and Sport	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	2,873	3,941	6,757	4,742	(1,068)		
1472	Yuna Oval Expenses	98	1,757	3,022	584	(1,659)		
1482	Sporting Clubs Expenses	33,932	42,084	72,211	61,441	(8,152)		
2642	Parks, Gardens Expense	16,477	33,425	57,436	24,360	(16,948)	*	Timing
2702	Indoor Complex Expense	9,055	6,839	11,732	6,303	2,216		
2712	Tennis Clubs Expenses	3,747	5,011	6,293	3,981	(1,264)		
2752	Nabawa - Sport Complex Expense	2,330	7,574	13,007	6,722	(5,244)		
3442	Rec & Sport Admin Allocations	23,690	28,266	48,462	39,597	(4,576)		
7022	Parks & Gardens Depreciation	8,762	9,331	16,000	15,773	(569)		
7092	Other Rec & Sports Depreciation	22,906	3,206	5,500	5,469	19,700	*	Depn higher due to reval of buildings
	Total Operating Expenditure	123,870	141,434	240,420	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(2,884)	(4,950)	(4,095)	(791)		
2803	Grants & Other Income Received	0	0	(272,727)	0	0		
	Total Operating Revenue	(3,675)	(2,884)	(277,677)	(4,095)			
	Capital Expenditure / Reserve Transfers							
2834	Land & Buildings - Capital Expense	15,475	177,177	303,727	0			
	Total Other Recreation and Sport	135,670	315,727	266,470	164,877			

Appendix A - Recreation Culture

COA	Libraries	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2902	Library Expense	501	1,162	2,000	1,080	(661)		
2912	Honorarium Yuna Librarian	500	581	1,000	1,000	(81)		
3582	Libraries Admin Allocations	16,666	19,887	34,094	27,857	(3,221)		
6922	Libraries Depreciation	33	35	60	56	(2)		
1482	Sporting Clubs Expenses	33,932	42,084	72,211	61,441	(8,152)		
2642	Parks, Gardens Expense	16,477	33,425	57,436	24,360	(16,948)	*	Timing
	Total Libraries	17,701	21,665	37,154	29,993			

COA	Other Culture	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
3602	Historical Roads Board Building Expense	2,998	4,851	8,325	4,483	(1,853)		
3626	Museum & Clarrie Milne Collection Expense	2,374	4,809	8,251	2,530	(2,435)		
3652	Other Culture Depreciation	1,866	2,331	4,000	3,806	(465)		
3662	Community Heritage Programs	0	0	25,000	15,224	0		
	Total Operating Expenditure	7,239	11,991	45,576	26,044			
	Operating Revenue							
3445	Grant Funding Received	0	0	(85,000)	(40,089)	0		
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
	Total Operating Revenue	0	0	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	CAPITAL EXP. - LAND & BLGDS	0	46,662	80,000	30,290			
	Total Other Culture	7,239	58,653	40,576	15,222			
Total Recreation and Culture		(4,065)	480,059	490,137	332,613			

Appendix A - Transport

COA	Road Constuction	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	33,690	40,194	68,914	56,311	(6,504)		
	Operating Revenue							
3154	Main Roads - Commodity Route Funding	0	(29,162)	(50,000)	(14,524)	29,162	*	Timing
3173	MW Regional Road Funding	(547,810)	(374,101)	(641,319)	(439,285)	(173,709)	*	Timing
3183	R4R Grant Income	(605,191)	(350,000)	(600,000)	(367,365)	(255,191)	*	Timing
3193	R2R (Construction) Income	0	(140,000)	(240,000)	(174,179)	140,000	*	Timing
	Total Operating Revenue	(1,153,001)	(893,263)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	133,708	0	1,061,641	987,369	133,708	*	Timing
3126	Regional Road Group (RRG) Expenditure	904,222	501,655	860,000	637,390	402,567	*	Timing
3170	Tf To Unspent Grants/loans Res.	4,905	0	0	366,757	4,905		
3184	Council Funded Roadworks Expenditure	70,774	0	1,259,202	13,636	70,774	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Transfer to Roadworks Reserve	1,471	1,575	2,700	2,700	(104)		
	Total Capital Expenditure / Reserve Transfers	1,115,080	503,230	3,183,543	2,091,256			
	Total Road Construction	(4,231)	(349,839)	1,721,138	1,152,215			

Appendix A - Transport

COA	Road Maintenance	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	240,167	178,199	305,486	644,285	61,968	*	Timing
3502	Depot Maintenance	13,452	10,143	17,459	23,551	3,309		
3512	Street Lighting Expense	4,281	5,425	9,300	9,738	(1,144)		
3522	Depreciation	13,397	2,037	3,500	3,077	11,360	*	Amendments with fair value
3532	STREET TREES	2,485	4,081	7,000	7,000	(1,596)		
3542	Roman Roads - User Group.	5,463	2,856	4,901	4,902	2,607		
3562	Road Sign Expense	4,716	2,912	5,000	0	1,804		
3592	Depot Tools (Not Capitalised)	40	1,456	2,500	0	(1,416)		
3802	Road Maintenance Admin Allocation	36,725	43,820	75,125	61,385	(7,095)		
6912	Roads Depreciation	441,271	425,831	730,000	728,955	15,440	*	Small percentage variation
	Total Operating Expenditure	761,997	676,760	1,160,271	1,482,893			
	Operating Revenue							
3143	MRWA Direct Grant.	(99,400)	(99,400)	(99,400)	(91,440)	0		
3153	Other General Income	0	0	0	(0)	0		
3393	Hudson Resources - Dartmoor Road	(12,586)	(12,586)	(12,586)	(38,367)	0		
	Total Operating Revenue	(111,986)	(111,986)	(111,986)	(129,807)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	5,831	10,000	0	(5,831)		
3171	T/f Fr Unspent Grants/loans Res.	0	0	(367,365)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	5,831	(357,365)	0			
	Total Road Maintenance	650,012	570,606	690,921	1,353,085			

Appendix A - Transport

COA	Road Plant Purchases	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	2,117	1,883	3,238	5,681	234		
3576	Interest Expense - Loan 95	1,245	1,729	2,958	2,942	(484)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	2,212	3,789	17,423	(2,212)		
3912	Interest Expense - Loan 96	2,846	3,164	5,433	1,639	(318)		
	Total Operating Expenditure	6,208	8,988	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(8,365)	(14,338)	(2,273)	8,365		
	Total Operating Revenue	0	(8,365)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	143,986	143,986	205,968	(143,986)	*	Timing
3574	Principal Repayment - Loan 93	37,190	37,190	75,377	71,493	0		
3914	Principal Repayments - Loan 96	13,931	13,931	28,120	0	0		
3577	Principal Repayments - Loan 95	12,144	12,144	19,941	19,941	0		
3581	Principal Repayments - Loan 92	0	0	0	65,788	0		
7135	Loan Funds Rec'd.	0	0	0	(151,500)	0		
3575	Proceeds from Sale of Plant & Equip	0	(20,000)	(20,000)	(40,000)	20,000	*	Timing
	Total Capital Expenditure / Reserve Transfers	63,265	187,251	247,423	171,690			
	Total Road Maintenance	12,144	12,144	19,941	19,941			
	Total Road Plant Purchases	69,473	187,874	248,504	199,094			

Appendix A - Transport

COA	Traffic Control	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	38,273	45,668	78,292	63,972	(7,395)		
6502	Vehicle Examination Expense	3,907	2,856	4,912	5,208	1,051		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	287	500	9,071	(287)		
	Total Operating Expenditure	42,180	48,811	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(3,320)	(3,500)	(6,000)	(6,064)	180		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(1,725)	(1,981)	(3,400)	(4,324)	256		
	Total Operating Revenue	(5,075)	(5,481)	(9,400)	(10,388)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,699	24,136	24,136	0	(437)		
7685	Proceeds from Disposal of Assets	0	0	0	(1,200)	0		
4645	T/f To Lt Vehicle Reserve	125,000	2,919	5,000	0		*	Budgeted to tfr funds back out for plant purchases
	Total Capital Expenditure / Reserve Transfers	148,699	27,055	29,136	(1,200)			
	Total Traffic Control	185,804	70,385	103,440	65,463			
	Total Transport	901,057	479,025	2,764,003	2,769,856			

Appendix A - Economic Services

COA	Rural Services	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	2,679	3,192	5,479	4,477	(513)		
6722	Noxious Weeds & Pest Expense	479	2,912	5,000	3,213	(2,433)		
	Total Operating Expenditure	3,158	6,104	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	CAPITAL EXP. - PLANT & EQ.	0	15,000	15,000	0			
	Total Rural Services	3,158	21,104	25,479	7,690			

COA	Tourism and Area Promotion	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	581	1,000	0	(581)		
3982	Tourism Expense	1,106	2,576	4,424	2,450	(1,470)		
4282	Promotional Expense	0	700	1,200	560	(700)		
	Total Tourism and Area Promotion	1,106	3,857	6,624	3,010			

Appendix A - Economic Services

COA	Building Control	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	55,900	52,696	90,374	110,869	3,204		
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	26,726	31,885	54,668	44,671	(5,159)		
	Total Operating Expenditure	82,726	84,581	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(17,587)	(8,750)	(15,000)	(24,654)	(8,837)	*	Income will exceed budget
4163	Builder's Registration Board Fee	0	(175)	(300)	0	175		
4173	CTF Commissions Received	(218)	(84)	(150)	(329)	(134)		
4213	Building Commissions Received	(200)	(231)	(400)	(409)	31		
	Total Operating Revenue	(18,005)	(9,240)	(15,850)	(25,392)			
	Total Building Control	64,721	75,341	129,192	130,148			

Appendix A - Economic Services

COA	Other Economic Services	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	287	500	5,003	(420)		
4242	Rehab. Gravel Pits Expense	2,718	5,831	10,000	0	(3,113)		
4252	Purchase of Stamps.	37	203	350	82	(166)		
4272	Other Expenditure	9,694	6,993	12,000	11,029	2,701		
	Total Operating Expenditure	12,317	13,314	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(2,205)	(2,037)	(3,500)	(4,303)	(168)		
4243	Annual Post Office Box Fee	(1,220)	(140)	(250)	(36)	(1,080)		
4253	Postage Stamp Income	(57)	(84)	(150)	(128)	27		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(8)	(112)	(200)	(462)	104		
4913	Shire Reserve Income	(450)	(259)	(450)	(450)	(191)		
	Total Operating Revenue	(3,940)	(2,632)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Water Strategy Reserve - Transfer To	181	203	350	332			
	Total Other Economic Services	8,557	10,885	18,650	10,897			
	Total Economic Services	77,542	111,187	179,945	151,746			

Appendix A - Other Property and Services

COA	Plant Depreciation	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	81,587	116,662	200,000	160,135	(35,075)	*	Nets off
6890	Depn Posted to Jobs	(81,588)	(116,662)	(200,000)	(160,135)	35,074	*	
	Total Plant Depreciation	(0)	0	0	0			

COA	Private Works	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	5,233	29,148	49,969	30,128	(23,915)	*	Timing
	Operating Income							
7333	Private Works Income	(6,742)	(33,544)	(57,500)	(32,460)	26,802	*	Timing
	Total Private Works	(1,509)	(4,396)	(7,531)	(2,332)			

Appendix A - Other Property and Services

COA	Public Works Overheads	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	PROVISION FOR LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	4,102	2,674	4,585	6,541	1,428		
4322	Superannuation Guarantee - Works Supervisor	4,944	4,340	7,450	5,280	604		
4332	Superannuation Guarantee - Works Staff	38,438	32,648	55,973	55,335	5,790		
4342	Salary Works Supervisor	50,914	49,392	84,680	90,728	1,522		
4352	Superannuation Max 3% - Works Supervisor	1,564	1,225	2,100	1,713	339		
4372	Public Works Sundry Expense	18,117	22,162	38,000	60,789	(4,045)		
4382	Works Supervisor - Conference Attendance	863	1,750	3,000	0	(887)		
4392	External Engineering Services	8,132	14,581	25,000	19,324	(6,449)		
4402	Sick Leave	10,221	14,091	24,161	7,753	(3,870)		
4412	Annual Leave	43,970	33,117	56,779	57,490	10,853		
4422	LSL TAKEN - PWO	6,127	0	0	0	6,127		
4432	Public Holiday Pay	13,663	14,091	24,161	22,558	(428)		
4442	Occupational Health & Safety Expense	635	5,831	10,000	6,224	(5,196)		
4452	Protective Uniform/ Minor Workwear	1,154	6,006	10,300	5,467	(4,852)		
4582	ACC LEAVE (GANG)	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	17,290	20,923	35,875	20,041	(3,633)		
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	49,463	59,017	101,181	82,676	(9,554)		
6782	Workers Compensation Insurance	18,123	10,570	18,121	12,719	7,553		
7422	Less PWO Allocated to W & S	(257,132)	(292,460)	(501,367)	(497,025)	35,328	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	30,589	(42)	0	0			
	Operating Revenue							
0333	Contr. & Reim. (PWO).	(15,606)	0	0	(810)	(15,606)	*	Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	14,983	(42)	0	(13,269)			

Appendix A - Other Property and Services

COA	Plant Operation Costs	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	29,959	104,020	178,320	67,868	(74,061)	*	Timing
4482	Tyre Purchase Expense	20,283	29,162	50,000	45,675	(8,879)		
4492	Parts & Outside Repairs Expense	99,446	142,226	243,837	231,264	(42,780)	*	Timing - under budget
4502	Plant Licences Expense	283	3,206	5,500	5,467	(2,923)		
4512	Less POC Allocated to W & S	(363,932)	(454,349)	(778,895)	(812,783)	90,417	*	Timing
4532	Tools & Consumables	7,870	7,000	12,000	13,916	870		
4542	Fuel, Oil & Grease	147,663	164,340	330,000	326,526	(16,677)	*	Timing
4552	Cutting Edges & Tips	4,625	7,581	13,000	14,366	(2,956)		
5112	Plant Operator - Admin Allocation	38,095	45,451	77,925	63,674	(7,356)		
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	2,800	2,912	5,000	70	(112)		
	Total Operating Expenditure	22,934	87,391	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(140)	(250)	0	140		
4513	Diesel Fuel Rebate Received	(21,251)	(8,750)	(15,000)	(43,906)	(12,501)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(21,251)	(8,890)	(15,250)	(44,282)			
	Total Plant Operation Costs	1,683	78,501	157,279	(44,282)			

Appendix A - Other Property and Services

COA	Salaries and Wages	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	576	0		
4570	Salary & Wages Expense - Admin	484,386	513,513	880,311	889,113	(29,127)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	510,897	493,528	846,049	728,708	17,369	*	
4592	Workers Compensation Paid	22,622	0	0	17,181	22,622	*	
4600	Less Salary & Wages Allocated	(995,283)	(1,007,041)	(1,726,360)	(1,617,821)	11,758		
	Total Operating Expenditure	22,622	0	0	17,757			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(32,143)	0	0	(11,302)	(32,143)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(9,521)	0	0	6,455			

COA	Unclassified	31-Jan-15 YTD Actual	31-Jan-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables	284	0	0	7,374	284		
	Operating Revenue							
5023	Overpayments/Recoverables	(284)	0	0	(7,374)	(284)		
	Total Unclassified	0	0	0	0			
	Total Other Property and Services	5,636	74,063	149,748	(53,428)			