



Shire of  
**Chapman Valley**  
*Love the Rural Life*

## ORDINARY COUNCIL MEETING

Notice is hereby given that an Ordinary Meeting  
of Council will be held on Wednesday 20 August 2014  
at the Council Chambers, Nabawa, commencing at 9:00am.

Maurice Battilana  
CHIEF EXECUTIVE OFFICER

# AGENDA

## AUGUST 2014

## DISCLAIMER



No responsibility whatsoever is implied or accepted by the Shire of Chapman Valley for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Chapman Valley disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Chapman Valley warns that anyone who has any application or request with the Shire of Chapman Valley must obtain and should rely on

### **WRITTEN CONFIRMATION**

of the outcome of the application or request of the decision made by the Shire of Chapman Valley.

A handwritten signature in black ink, appearing to read 'M. Battilana', written in a cursive style.

**Maurice Battilana**  
**CHIEF EXECUTIVE OFFICER**

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- 3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE  
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- 4.0 PUBLIC QUESTION TIME
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE
- 6.0 DISCLOSURE OF INTEREST

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

Section 5.60A:

*"a person has a **financial interest** in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person."*

Section 5.60B:

*"a person has a **proximity interest** in a matter if the matter concerns –  
(a) a proposed change to a planning scheme affecting land that adjoins the person's land; or  
(b) a proposed change to the zoning or use of land that adjoins the person's land; or  
(c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land."*

Regulation 34C (Impartiality):

*"**interest** means an interest that could, or could reasonably be perceived to, adversely affect the **impartiality** of the person having the interest and includes an interest arising from kinship, friendship or membership of an association."*

- 7.0 PETITIONS/DEPUTATIONS/PRESENTATIONS
- 8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS
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(Previously provided under separate cover)

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## **ORDER OF BUSINESS:**

### **1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS**

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### **8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

8.1 Ordinary Meeting of Council held on Wednesday 16 July 2014

That the minutes of the Ordinary Meeting of Council held Wednesday 16 July 2014 be confirmed as a true and accurate record.

### **9.0 OFFICERS REPORTS**

# **9.1 Manager of Planning August 2014**

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### **9.1 AGENDA ITEMS**

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- 9.1.2 Outbuilding Extension, White Peak
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| <b>AGENDA ITEM:</b>        | <b>9.1.1</b>   |
| <b>SUBJECT:</b>            | <b>PROPOSED BUILDING ENVELOPE RELOCATION, WHITE PEAK</b> |
| <b>PROPONENT:</b>          | <b>ENVIRONMENTAL DESIGN on behalf of C WHYATT</b>        |
| <b>SITE:</b>               | <b>581 (LOT 319) DAVID ROAD, WHITE PEAK</b>              |
| <b>FILE REFERENCE:</b>     | <b>A1787</b>   |
| <b>PREVIOUS REFERENCE:</b> | <b>N/A</b>   |
| <b>DATE:</b>               | <b>12 AUGUST 2014</b>                                    |
| <b>AUTHOR:</b>             | <b>KATHRYN JACKSON</b>                                   |

**DISCLOSURE OF INTEREST**

Nil.

**BACKGROUND**

Council is in receipt of an application for the relocation of the designated building envelope upon 581 (Lot 319) David Road, White Peak. The application has been advertised to surrounding landowners and in accordance with the Shire’s ‘Building Envelopes’ Local Planning Policy is now placed before a meeting of Council for consideration. This report recommends conditional approval of the application.

**COMMENT**

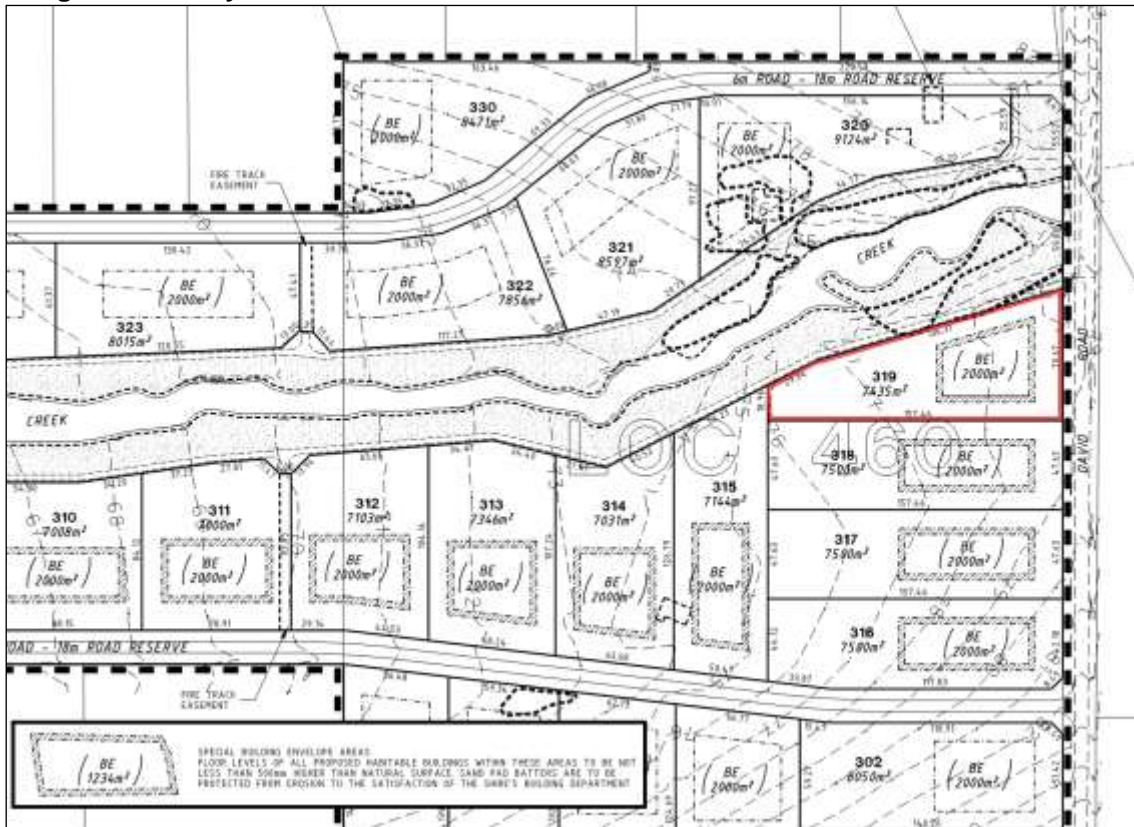
581 (Lot 319) David Road, White Peak is located within the Dolby Creek Estate in the locality of White Peak. The property is zoned ‘Rural Residential 1’ under Shire of Chapman Valley Local Planning Scheme No.2 (‘the Scheme’).

**Figure 1 – Location Plan for 581 (Lot 319) David Road, White Peak**



Lot 319 is currently vacant and fronts David Road on the western side of the road and features a building envelope that was implemented through the Dolby Creek Estate Subdivision Guide Plan. **Figure 2** is an extract of the adopted Dolby Creek Estate Subdivision Guide Plan which demonstrates the current position of the property’s building envelope.

**Figure 2 – Dolby Creek Estate Subdivision Guide Plan extract for Lot 319 David Road**



The purpose of the building envelope for each lot within the estate is to ensure that built development is constructed at an appropriate distance from Dolby Creek and its potential secondary flood plain. The building envelopes also serve to cluster development within a defined area so as to protect the visual amenity of a locality and also ameliorate noisy, pollutant or untidy practices due to development upon each lot having close proximity to the residence.

The Shire is now in receipt of an application for the relocation of the building envelope upon the property to allow for the construction of a dwelling upon Lot 319. A copy of the applicant's proposed building envelope location and floor plan and elevations for the future proposed dwelling have been included as **Attachment 1** to this report.

The original building envelope as shown in **Figure 2** above is 2,000m<sup>2</sup> in area. The applicant now proposes that the building envelope be extended to the west by 15m and reduced by 15m on the eastern side.

Shire staff, after having taken into consideration the merits of this application, recommend approval for the following reasons:

- The visual impact of the building envelope relocation is considered to not detrimentally affect the outlook from adjoining properties;
- The movement of the building envelope 15m to the west is considered relatively minor in nature in comparison to the size of the lots within the Dolby Creek Estate;
- The movement will put the rear (west) of the building envelope in line with the properties to the south;
- The application is considered to meet the objectives and the requirements of Clause 4.3 of the Shire's 'Building Envelopes' Local Planning Policy;
- Built development will still appear clustered to the same extent as other lots when viewed from adjoining properties and the street;
- The relocation of the building envelope further west will provide an increased separation distance from the future proposed residence to the road;
- It is not considered that approval of the amended building envelope will set an undesirable precedent for the area; &
- No submissions were received during the advertising period from adjoining landowners.



**Figure 3 – View looking west across Lot 319 from David Road**



**Figure 4 – View looking north across Lots 316-319 from Patten Place**



## **STATUTORY ENVIRONMENT**

The property is zoned 'Rural Residential 1' under the Scheme for which Schedule 11 states:

*“All dwellings shall be sited in accordance with the setback requirements specified in the Scheme for the Rural Residential Zone, except where for specific lots, building envelopes are shown on the Structure Plan. Where building envelopes are shown then all dwellings, associated structures and effluent disposal systems must be located within that envelope.”*

## **POLICY IMPLICATIONS**

Local Planning Policy 'Building Envelopes' was adopted by Council in order to give guidance to landowners and staff when dealing with applications that requested the relocation and amendment of designated building envelopes.

The objectives of the 'Building Envelopes' Local Planning Policy are listed as:

*“3.1 To provide guidance with respect to the amendment of a building envelope (relocation, expansion) that will not lead to unacceptable impacts on surrounding properties.”*

- 3.2 *To provide criteria by which the amendment of a building envelope should be considered to assist in protecting the integrity of the application of building envelopes.*
- 3.3 *To provide guidance in relation to the information required to be submitted as part of an application for the amendment of a building envelope.”*

Furthermore Clause 4.3 of the ‘Building Envelopes’ Local Planning Policy states:

*“In considering an application to relax the development standards pursuant to Section 5.5 of Local Planning Scheme No.2, the Council will give particular consideration to:*

- a. justification for the proposed amendment;*
- b. the secondary nature of the development should the application be to site a building/s outside of the envelope (ie horse stables);*
- c. unacceptable visual clutter, especially in elevated areas of high landscape quality or visually exposed locations, such as the edge of hill or mesa tops within prominent parts of the Moresby Range;*
- d. unnecessary clearing of remnant native vegetation;*
- e. visual obtrusiveness and/or impact on an adjoining property by way over looking, noise, odour or light spill;*
- f. suitability for landscape screening using effective screening vegetation and the availability of a proven water supply for this purpose;*
- g. use of materials and colours to assist in softening any perceived visual impact;*
- h. compliance with the land-use, setback, building height, development exclusion, vegetation protection, bushfire requirements and other pertinent provisions of the Local Planning Scheme and associated Planning Policies.”*

With regard to the Policy the application does not propose the clearing of vegetation and the siting of built development within the proposed new building envelope location would not detrimentally impact on the streetscape as future development would be sited at a greater distance from David Road than prior to the relocation of the building envelope.

A Local Planning Policy does not bind the local government in respect of any application for planning approval but the local government is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination.

In most circumstances the Council will adhere to the standards prescribed in a Local Planning Policy, however, the Council is not bound by the Policy provisions and has the right to vary the standards and approve development where it is satisfied that sufficient justification warrants a concession and the variation granted will not set an undesirable precedent for future development.

#### Community Consultation

The ‘Building Envelopes’ Local Planning Policy requires that an application seeking to relocate or alter a building envelope shall be advertised to surrounding landowners inviting comment upon the proposal. Letters were sent to surrounding landowners with the advertising of the application commencing on 18 July 2014 and concluding on 6 August 2014. At the conclusion of the advertising period no submissions were received and the Shire did not receive any enquiries regarding this application.

#### **FINANCIAL IMPLICATIONS**

Nil, however should Council refuse this application and the applicant proceed to exercise their right of appeal a further cost is likely to be imposed on the Shire through it’s involvement in the appeal process.

#### **STRATEGIC IMPLICATIONS**

Nil.

## VOTING REQUIREMENTS

Simple majority

## STAFF RECOMMENDATION

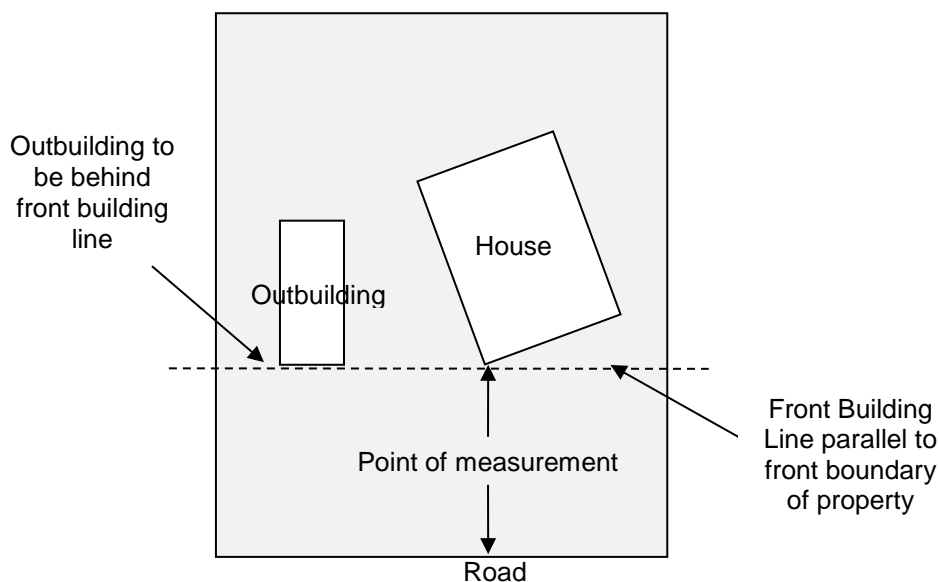
That Council grant formal planning approval to the alteration of the building envelope upon 581 (Lot 319) David Road, White Peak subject to compliance with the following:

Conditions:

1. All built development shall be located upon the property in accordance with the attached approved plan dated 20 August 2014 (Attachment 1 to Agenda Item 9.1.1 of the 20 August 2014 Council Meeting) and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.
2. The finished floor level for all habitable buildings is to be no less than 500mm higher than natural ground level with sand pad batters protected from erosion to the satisfaction of the local government.
3. Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.

Notes:

- i. The applicant is advised that any future proposed outbuilding(s) are required to be sited in line with or behind the 'front building line' of a dwelling. The 'front building line' is to be measured from the closest point of the dwelling to the front boundary drawn parallel to the boundary as illustrated in the figure below:

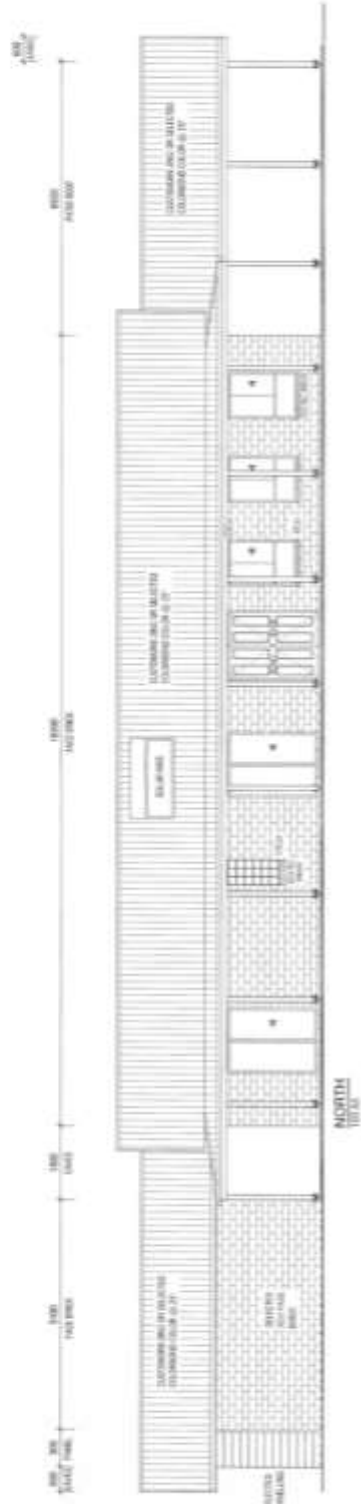


Therefore the siting of either an outbuilding or dwelling upon the property will set a location requirement for the future siting of all built development upon the property.

- ii. If an applicant is aggrieved by this determination there is a right (pursuant to the *Planning and Development Act 2005*) to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.







**ENVIRONMENTAL DESIGN**  
 A COMMERCIAL DESIGN & BUILD FIRM  
 2211 GARDNER ST. SUITE 100, WILSONVILLE, OR 97150  
 W 543.338641 P 503.654.1841  
 www.environmentaldesign.com  
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**RESIDENTIAL DEVELOPMENT**  
 CLIENT COLIN WHYATT  
 SITE L319 / H881 DAVID ROAD WHITEPARK  
 SERIES ARCH: PLANNING APPLICATION  
 DWG: ELEVATIONS PROPOSED

**PA03 v1.0**  
 REV 100714

1:100 A3  
 JUL 2014

3 4

1. The design documents only, do not constitute a contract.
2. All work shall be done in accordance with the current building codes and regulations.
3. All work shall be done in accordance with the current building codes and regulations.
4. All work shall be done in accordance with the current building codes and regulations.
5. All work shall be done in accordance with the current building codes and regulations.

|                            |  |
|----------------------------|--|
| <b>AGENDA ITEM:</b>        | <b>9.1.2</b>                                     |
| <b>SUBJECT:</b>            | <b>RELOCATED OUTBUILDING, BULLER</b>             |
| <b>PROPONENT:</b>          | <b>A. CLARKE &amp; J. COUZNER</b>                |
| <b>SITE:</b>               | <b>LOT 18 NORTH WEST COASTAL HIGHWAY, BULLER</b> |
| <b>FILE REFERENCE:</b>     | <b>A1429</b>                                     |
| <b>PREVIOUS REFERENCE:</b> | <b>NIL</b>                                       |
| <b>DATE:</b>               | <b>12 AUGUST 2014</b>                            |
| <b>AUTHOR:</b>             | <b>SIMON LANCASTER</b>                           |

### DISCLOSURE OF INTEREST

Nil.

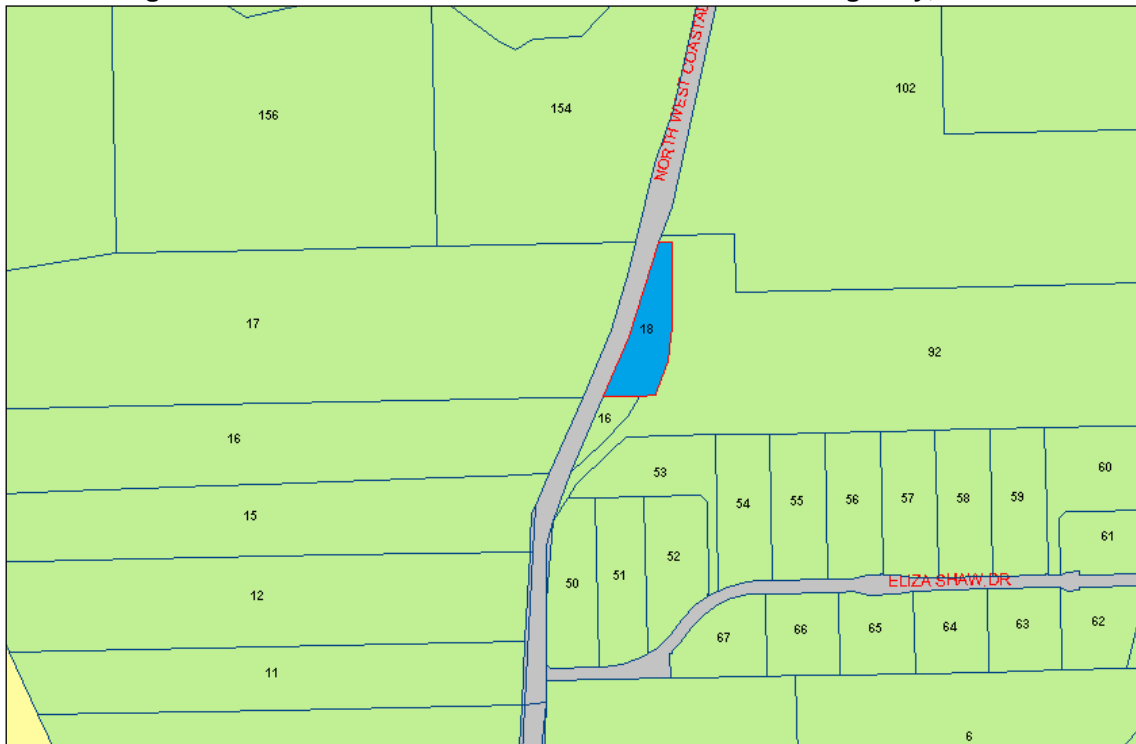
### BACKGROUND

Council is in receipt of an application to site a relocatable building upon Lot 18 North West Coastal Highway, Buller. The application has been placed before Council as the building is proposed to be sited within the minimum rear boundary setback distance. This report recommends that conditional approval be granted to the application.

### COMMENT

Lot 18 is a 1.3403ha property located on the eastern side of North West Coastal Highway, that was previously part of a road alignment, hence its narrow configuration, being 81.36m across at its widest point on the southern boundary before narrowing to a width of 20.12m along the northern boundary, across a highway frontage of 258.7m. The southern section of the property provides a potential building area, offering a lot depth of approximately 75m across a 100m long area that has a relatively gentle slope from the 53m contour to the 49m contour, whilst the northern section of Lot 18 is not suited to building works, narrowing down from a 75m to 20m width and sloping down from the 49m contour to the 40m contour across a 150m length. An aerial photograph displaying contour information to better illustrate the property has been included as **Attachment 1**.

**Figure 1 – Location Plan for Lot 18 North West Coastal Highway, Buller**



The applicant is seeking to site a 14.496m<sup>2</sup> (6.04m x 2.4m) relocated building upon Lot 18 for storage purposes. The building would be sited on concrete footings obscured by metal sheet skirting and have a flat roof affixed over it to provide an overall height of 2.4m. The external metal cladding of the building has been painted blue.



The building would be sited 5m from the rear property boundary which is within the 10m rear boundary setback listed for the 'Rural Smallholding' zone under the Shire of Chapman Valley Local Planning Scheme No.2 ('the Scheme').

However, given the unusually shallow configuration of Lot 18 it is difficult to achieve both a 10m rear property setback and a reasonable separation distance from the North West Coastal Highway, or one that is compliant with the 15m minimum front boundary setback also listed by the Scheme. The reduced rear boundary setback of 5m would still allow for an appropriate fire separation/fuel free area between the building and the property boundary. The relocated building will be obscured from the closest neighbouring residence which is 145m to the east by a row of existing trees. It is considered preferable for the relocated building (and the subsequent residence) upon Lot 18 to be sited with as great a setback from the highway as possible, both to reduce the visual impact of the development from the highway, but to also reduce traffic noise impacts, especially given the property is situated on an incline where trucks are either utilising brakes as they travel downhill or hauling loads up an incline.

**Figure 2 – Aerial Photograph of Lot 18 North West Coastal Highway, Buller**



On 26 May 2014 the landowner of Lot 18 made enquiry with the Shire's Building Surveyor regarding the potential siting of a relocated residence upon the property, and the issue of the relocated 14.496m<sup>2</sup> outbuilding already sited upon the property was raised by Shire staff. The landowner was advised that the building should have not been placed upon the property without prior approval, and that the building's location with a nil setback to the rear property boundary did not meet the Scheme requirements.

The Shire's Manager of Planning, and Building Surveyor, subsequently met with the landowner on-site on 5 June 2014 to inspect the structure and discuss the requirements in relation to making application for planning and building approval.

Site photographs of the building in its original location with a nil boundary setback are included as **Figure 3** for Council's information.



**Figure 3 – View of outbuilding in previous location with nil setback to rear boundary**



The landowner lodged application with the Shire for planning and building approval on 15 July 2014 and a copy of the submitted site, elevation and floor plans have been included as **Attachment 2** with this report for Council's information.

The application is proposing to site the outbuilding 5m from the rear/eastern property boundary, skirt the building with metal sheeting between the floor and ground level and paint the structure a uniform blue colour.

It is noted that the landowner has proceeded to undertake these works prior to a determination being made upon the application and photographs of the structure in its new location upon Lot 18 are included as **Figures 4 & 5**. Nevertheless the new location, whilst not complying with the 10m boundary setback sought by the Scheme, does represent an improvement upon the previous nil boundary setback.

**Figure 4 – View of outbuilding upon Lot 18 looking north-east**



**Figure 5 – View of outbuilding upon Lot 18 looking north, illustrating 5m setback**



Shire staff do not raise an objection to the outbuilding given its relatively small-scale, and acknowledge that the configuration and dimensions of the lot make it difficult to achieve the required rear boundary setback. In this instance a reduced rear boundary setback would achieve a better outcome than requiring buildings upon the property to be sited closer to the highway. It is also noted that the landowner has commenced a tree planting program upon their property that will reduce the visual impact of the development.

**Figure 6** has been provided to demonstrate the relatively low-key and unobtrusive appearance of the outbuilding as viewed from the highway. **Figure 7** has been provided to demonstrate that the existing vegetation along the rear boundary of adjoining Lot 92 obscures the structure from the neighbouring residence to the east.

**Figure 6 – View of outbuilding upon Lot 18 from North West Costal Highway frontage**





**Figure 7 – View of Lot 18 looking west from neighbouring Lot 92**



### **STATUTORY ENVIRONMENT**

Lot 18 North West Coastal Highway, Buller is zoned 'Rural Smallholding 3' under the Scheme. Section 4.2.5 of the Scheme lists the objectives of the 'Rural Smallholding' zone as being:

- “(a) Provide for residential development within a low density environment and integrated with a variety of agricultural/rural activities, including agricultural/rural activities undertaken on a commercial basis;*
- (b) Provide for other land-uses compatible with the predominant use of the land;*
- (c) Prevent the establishment of land-uses more appropriately undertaken in commercial and/or industrial areas; and*
- (d) Protect the environmental and landscape values of the land.”*

Table 2 of the Scheme lists the minimum boundary setback for the 'Rural Smallholding' zone as being 10m. However, given that the highly unusual configuration for Lot 18 provides only an 80m depth at the widest point where a building might be located it is considered appropriate that this requirement should be relaxed in this instance. Further to this the reduced rear setback for the outbuilding will better allow for the future residence to be sited forward of the outbuilding, and the reduced setback distance of 5m is still considered sufficient to provide an adequate fire separation distance from the rear boundary.

Section 5.5 'Variations to Site and Development Standards and Requirements' of the Scheme establishes the criteria under which Council may consider this application for a reduced rear boundary setback.

*“5.5.1 Except for development in respect of which the Residential Design Codes apply, if a development is the subject of an application for planning approval and does not comply with a standard or requirement prescribed under the Scheme, the Local Government may, despite the non-compliance, approve the application unconditionally or subject to such conditions as the Local Government thinks fit.*

*5.5.2 In considering an application for planning approval under this clause, where, in the opinion of the Local Government, the variation is likely to affect any owners occupiers in the general locality or adjoining the site which is the subject of consideration for the variation, the Local Government is to:*

- (a) consult the affected parties by following one or more of the provisions for advertising uses under clause 9.4; and*
- (b) have regard to any expressed views prior to making its determination to grant the variation.*

5.5.3 *The power conferred by this clause may only be exercised if the Local Government is satisfied that:*

- (a) approval of the proposed development would be appropriate having regard to the criteria set out in clause 10.2; and*
- (b) the non-compliance will not have an adverse effect upon the occupiers or users of the development, the inhabitants of the locality or the likely future development of the locality.”*

Regarding Section 5.5.2, given that the neighbouring residence that might be most affected by the reduced setback is 145m to the east, and the building is minor in scale being 14.496m<sup>2</sup> in area and 2.4m in height, and the building is obscured by a row of existing trees it is not considered that the proposed reduction of the setback from 10m to 5m is likely to cause impact to the amenity of the area.

Regarding Section 5.5.3(a) the following criteria of relevance to this application as outlined by Section 10.2 are as follows:

- “(a) the aims and provisions of the Scheme;*
- “(b) the requirements of orderly and proper planning including any relevant proposed new Local Planning Scheme or amendment, or region scheme or amendment, which has been granted consent for public submissions to be sought;...*
- ...(f) any Local Planning Policy adopted by the Local Government under clause 2.4, any heritage policy statement for a designated heritage area adopted under clause 7.2.2, and any other plan or guideline adopted by the Local Government under the Scheme;...*
- ...(i) the compatibility of a use or development with its setting;...*
- ...(m) whether the land to which the application relates is unsuitable for the proposal by reason of it being, or being likely to be, subject to flooding, tidal inundation, subsidence, landslip, bush fire or any other risk;*
- (n) the preservation of the amenity of the locality;*
- (o) the relationship of the proposal to development on adjoining land or on other land in the locality including but not limited to, the likely effect of the height, bulk, scale, orientation, and appearance of the proposal;*
- (p) whether the proposed means of access to and egress from the site are adequate and whether adequate provision has been made for the loading, unloading, manoeuvring and parking of vehicles;...*
- ... (v) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;...*
- (za) any other planning consideration the Local Government considers relevant.”*

Regarding Section 5.5.3(b) it is considered that the highly unusual lot configuration merits special consideration in this instance, and does not establish a precedent for reduced setbacks upon larger and more regular lots within the ‘Rural Smallholding’ zone. It is also considered that the siting of the outbuilding and future residence away from the highway should be the main consideration in the development layout of Lot 18, to better protect both their amenity and the visual impact of the development from the highway.

Part 6(a) of Schedule 12 of the Scheme notes the following for the ‘Rural Smallholding 3’ zone:

*“Landowners shall not proceed with any form of development or change in land use without having first obtained planning consent from the local government.”*

## POLICY IMPLICATIONS

Shire of Chapman Valley Local Planning Policy 'Relocated Buildings' lists the following objectives:

- "3.1 To ensure that any development proposing to use a second hand building or second hand cladding material meets acceptable aesthetic and amenity requirements in the locality for which it is proposed.*
- 3.2 To address the issue of exposure risks from asbestos cement cladding."*

The Shire of Chapman Valley 'Outbuildings' Local Planning Policy makes the following statement:

### *"4.1 Definition*

*A 'relocated building' is considered to be a dwelling or outbuilding that has previously been constructed on a different lot and has the ability to be dismantled in whole or in part for the purpose of being transported and sited on another property. A purpose designed, new transportable home is not considered a relocated dwelling for the purposes of this policy however Shire staff retain the right to request an application should it be considered appropriate.*

### *4.2 General Requirements*

- (a) The use of second hand cladding materials and second hand buildings can result in unacceptable development by reason of poor aesthetic result and by adversely affecting the amenity of an area. Council requires that an applicant demonstrate that the proposed use of a second hand building and/or the use of second hand cladding material will not result in any adverse effect on the amenity or the aesthetics of the area within which it is proposed.*
- (b) Unless specific approval is given, all external asbestos cement cladding must be removed and replaced with new material prior to the relocation of a transported building to its new site.*
- (c) The Shire at its discretion may impose conditions requiring the relocated building to be re-roofed, re-clad and/or re-painted within a specified time frame to ensure the building presentation is of an acceptable standard."*

It is generally considered that this application would meet with the requirements of the Relocated Buildings Policy given the minor scale of the building and the zoning of the property and would normally have been assessed under delegated authority by Shire staff and made subject to conditions requiring painting, skirting, and the installation and maintenance of landscaping. However, given the proposed siting of the outbuilding does not meet with the rear boundary setback requirements of the Scheme the application has been placed before a meeting of Council for determination.

## FINANCIAL IMPLICATIONS

On determination of this application (refusal/approval) should the applicant be aggrieved by the determination or conditions of approval they have a right of appeal to the State Administrative Tribunal with a cost likely to be imposed on the Shire through it's involvement in the appeal process.

- **Long Term Financial Plan:**

The Shire of Chapman Valley Long Term Financial Plan (2013) was received by Council at its 18 September 2013 meeting. It is not considered that the determination of this application by Council would have impact in relation to the Long Term Financial Plan.

## STRATEGIC IMPLICATIONS

Council may when considering a variation to any part of its Local Planning Policy resolve to undertake consultation with surrounding landowners and giving consideration to any received submissions prior to making its determination at a later meeting of Council.

- **Strategic Community Plan:**

The Shire of Chapman Valley Strategic Community Plan 2013-2023 was adopted by Council at its 19 June 2013 meeting. It is not considered that the determination of this application by Council would have impact in relation to the Strategic Community Plan.

#### **VOTING REQUIREMENTS**

Simple majority required.

#### **STAFF RECOMMENDATION**

That Council grant formal planning approval for the 14.496m<sup>2</sup> (6.04m x 2.4m, 2.4m high) relocated building, with a reduced rear/eastern boundary setback of 5 metres, upon Lot 18 North West Coastal Highway, Buller subject to compliance with the following conditions:

- 1 Development shall be in accordance with plans included as Attachment 2 to the Council Agenda report and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the Local Government.
- 2 Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.
- 3 The outbuilding is required to be externally clad (inclusive of skirting between the floor level and ground level) in metal sheeting and painted in a colour to the approval of the Local Government.
- 4 The outbuilding is only to be used for general storage purposes associated with the predominant use of the land and must NOT be used for habitation, commercial or industrial purposes.
- 5 Landscaping is required to be installed and maintained between the outbuilding and the North West Coastal Highway for the purpose of softening the visual impact of the structure upon the land to the approval of the Local Government.
- 6 The 5m setback area between the outbuilding and the eastern property boundary is to be kept free of flammable materials and fuel load to the approval of the Local Government.
- 7 The location, design and construction of the access point onto North West Coastal Highway shall be to the requirements of Main Roads WA and the approval of the Local Government, with all costs met by the applicant.

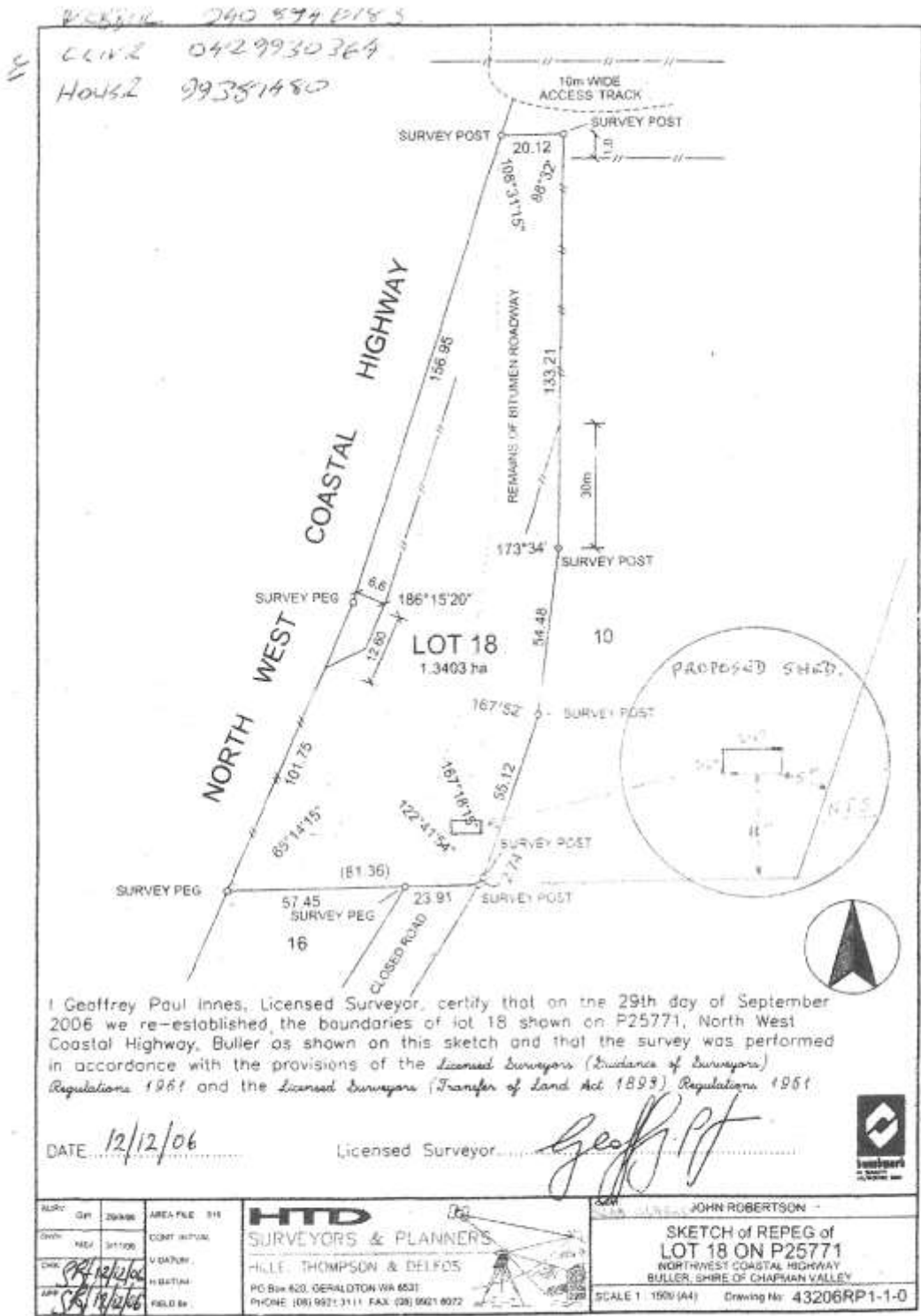
#### Notes:

- (i) The Council approval is for the outbuilding only and the applicant is advised that the siting or construction of further buildings upon the property without the separate and prior approval of the Local Government will be deemed as an offence under Section 214(7)(b) of the *Planning and Development Act 2005* and the landowner may be liable to a penalty not exceeding \$200,000 and a further daily penalty of \$25,000 for each day during which the offence continues.
- (ii) If an applicant is aggrieved by this determination there is a right pursuant to the *Planning and Development Act 2005* to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.

That Council grant delegated authority to the Chief Executive Officer to make determination upon an application for a residence upon Lot 18 North West Coastal Highway, Buller with a minimum rear/eastern boundary setback of 5 metres where it is considered that the development meets with the other requirements of the Local Government.











|                            |  |
|----------------------------|--|
| <b>AGENDA ITEM:</b>        | <b>9.1.3</b>                                     |
| <b>SUBJECT:</b>            | <b>OUTBUILDING EXTENSION, WHITE PEAK</b>         |
| <b>PROPONENT:</b>          | <b>M. BALDAN</b>                                 |
| <b>SITE:</b>               | <b>230 (LOT 93) ELIZA SHAW DRIVE, WHITE PEAK</b> |
| <b>FILE REFERENCE:</b>     | <b>A1416</b>                                     |
| <b>PREVIOUS REFERENCE:</b> | <b>12/10-5</b>                                   |
| <b>DATE:</b>               | <b>7 AUGUST 2014</b>                             |
| <b>AUTHOR:</b>             | <b>SIMON LANCASTER</b>                           |

## DISCLOSURE OF INTEREST

Nil

## BACKGROUND

Council is in receipt of an application to extend an existing outbuilding at 230 (Lot 93) Eliza Shaw Drive, White Peak. The application has been placed before Council as it exceeds the delegation limits of the Shire's 'Outbuildings' Local Planning Policy. This report recommends that conditional approval be granted to the application.

## COMMENT

Lot 93 is a cleared 1.4133ha property located on the western side of Eliza Shaw Drive between its intersections with Hester Place and Brown Lane.

**Figure 1 – Location Plan for 230 (Lot 93) Eliza Shaw Drive, White Peak**



The applicant is seeking approval for a 21m<sup>2</sup> (3m x 7m) open sided balcony on the western frontage of an existing 199.2m<sup>2</sup> (16.6m x 12m, 4m wall height, 5.058m total height) blue ('Deep Ocean') colorbond clad outbuilding. The total outbuilding area of 220.2m<sup>2</sup> would exceed the 200m<sup>2</sup> maximum aggregate area under which Shire staff may approve applications under delegated authority and has therefore been presented to Council for its consideration.

The existing outbuilding upon Lot 93 was approved by Council at its 15 December 2010 meeting and it is noted that conditions 1 and 2 of this approval stated as follows:

- "1 Development shall be in accordance with the attached approved plan(s) dated 15 December 2010 and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.

- 2 Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.”

**Figure 2 – Aerial Photograph of Lot 93 Eliza Shaw Drive (December 2013)**



On 26 May 2014 the Shire's Building Surveyor contacted the landowner of Lot 93 by phone, and then with a subsequent e-mail, advising them to cease work upon a 3m x 7m (5.058m total height) balcony extension that had been commenced on the western frontage of the outbuilding.

The plans for the outbuilding as originally approved by Council illustrated a front (west) elevation comprising colorbond wall cladding with no openings, however, the outbuilding was subsequently modified without notification to the Shire with a first floor sliding door opening on this elevation.

The applicant ceased work on the balcony extension as instructed and lodged an Application for Uncertified Building Permit and an Application for Planning Approval and provided plans for the external 21m<sup>2</sup> (3m x 7m) balcony structure and the internal 31.122m<sup>2</sup> (3.901m x 7.978m) mezzanine structure and internal staircase. A copy of the submitted site, elevation and floor plans have been included as **Attachment 1** with this report for Council's information, and a series of site photographs of the incomplete structure are included as Figures 3-5.

**Figure 3 – View of outbuilding upon Lot 93 looking north**





**Figure 4 – View of outbuilding upon Lot 93 looking south-east**



**Figure 5 – View of outbuilding upon Lot 93 looking west from Eliza Shaw Drive**



## **STATUTORY ENVIRONMENT**

Lot 93 Eliza Shaw Drive, White Peak is zoned 'Rural Residential 1' under Shire of Chapman Valley Local Planning Scheme No.2 ('the Scheme').

Section 4.2.5 of the Scheme lists the objectives of the 'Rural Residential' zone as being:

- (a) Provide for residential development within a low-density environment;*
- (b) Provide for other land-uses compatible with a high level of residential amenity;*
- (c) Prevent the establishment of land-uses more appropriately undertaken in commercial and/or industrial areas; and*
- (d) Protect the environmental and landscape values of the land."*

Part 4 of Schedule 11 of the Scheme notes the following for the 'Rural Residential 1' zone:

*"All buildings constructed on the land shall be sympathetic to existing landscape elements, namely landform, vegetation and amenity, in terms of their design, height, location, materials and cladding colours."*

The construction of an outbuilding extension, meets the definition of 'development' as listed under Part 1(4) of the *Planning & Development Act 2005*:

*"development means the development or use of any land, including –*

- (a) any demolition, erection, construction, alteration of or addition to any building or structure on the land"*

The landowner is in contravention of Section 8.1 of the Scheme which states:

*"8.1 Requirement for Approval to Commence Development*

*Subject to clause 8.2, all development on land zoned and reserved under the Scheme requires the prior approval of the Local Government. A person shall not commence or carry out any development without first having applied for and obtained the planning approval of the Local Government under Part 9.*

*Note:*

- 1 The planning approval of the Local Government is required for both the development of land (subject of this Part) and the use of land (subject of Part 4)."*

However, Council may consider an application for development that has been commenced, under Section 8.4 of the Scheme which states:

*"8.4 Unauthorised Existing Developments*

*8.4.1 The Local Government may grant planning approval to a use or development already commenced or carried out regardless of when it was commenced or carried out, if the development conforms to the provisions of the Scheme.*

*8.4.2 Development which was unlawfully commenced is not rendered lawful by the occurrence of any subsequent event except the granting of planning approval, and the continuation of the development unlawfully commenced is taken to be lawful upon the grant of planning approval.*

*Note:*

- 1 Applications for approval to an existing development are made under Part 9.*
- 2 The approval by the Local Government of an existing development does not affect the power of the Local Government to take appropriate action for a breach of the Scheme or the Act in respect of the commencement or carrying out of development without planning approval."*

It is not considered that the commenced structure and the general presentation of Lot 93 are out of harmony with the existing buildings or landscape of the surrounding area as outlined in Section 5.8 of the Scheme which states:

*"5.8 Appearance of Land and Buildings*

*5.8.1 Unless otherwise approved, no person shall erect any building or other structure which by reason of colour or type of materials, architectural style, height or bulk, ornament or general appearance, has an exterior appearance which is out of harmony with existing buildings or the landscape character of the area.*

*5.8.2 All buildings and land on which they are located within the Scheme area shall be maintained in a manner, which preserves the amenity of the surrounding locality to the satisfaction of the Local Government.*

*5.8.3 Where in the opinion of the Local Government an activity is being undertaken that results in the appearance of the property having a deleterious effect on the amenity of the area in which it is located, the Local Government shall require the owner or occupier to restore or*

*upgrade the conditions of that property to a standard commensurate with those generally prevailing in the vicinity.”*

Section 10.2 of the Scheme lists the following relevant matters to be considered by Local Government in considering a development application:

- “(f) any Local Planning Policy adopted by the Local Government under clause 2.4, any heritage policy statement for a designated heritage area adopted under clause 7.2.2, and any other plan or guideline adopted by the Local Government under the Scheme;...*
- ...(i) the compatibility of a use or development with its setting;...*
- ...(n) the preservation of the amenity of the locality;*
- (o) the relationship of the proposal to development on adjoining land or on other land in the locality including but not limited to, the likely effect of the height, bulk, scale, orientation, and appearance of the proposal;...*
- ... (v) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;...*
- (za) any other planning consideration the Local Government considers relevant.”*

## **POLICY IMPLICATIONS**

The existing outbuilding upon Lot 93 is 199.2m<sup>2</sup> in area, and the proposed balcony extension is 21m<sup>2</sup> leading to a total proposed outbuilding area of 220.2m<sup>2</sup>.

Shire of Chapman Valley Local Planning Policy ‘Outbuildings’ lists the maximum total aggregate area for Lot 93 as being 200m<sup>2</sup> (whether enclosed or open), and as the proposed development exceeds this requirement by 20.2m<sup>2</sup> the application exceeds the level of delegated authority and is required to be presented to Council for its consideration.

The objectives of the ‘Outbuildings’ Local Planning Policy are as follows:

- “3.1 To allow for a regional variation to Section 5.4.3 of State Planning Policy 3.1 - Residential Design Codes.*
- 3.2 To provide a clear definition of what constitutes an “outbuilding”.*
- 3.3 To ensure that outbuildings are not used for habitation, commercial or industrial purposes by controlling building size and location.*
- 3.4 To limit the visual impact of outbuildings.*
- 3.5 To encourage the use of outbuilding materials and colours that complement the landscape and amenity of the surrounding areas.*
- 3.6 To ensure that the outbuilding remains an ancillary use to the main dwelling or the principle land use on the property.”*

The Shire of Chapman Valley ‘Outbuildings’ Local Planning Policy has the following purpose and scope:

### *“Purpose*

*Local Planning Policies are guidelines used to assist the local government in making decisions under the Scheme. The Scheme prevails should there be any conflict between this Policy and the Scheme.*

*It is not intended that a policy be applied rigidly, but each application be examined on its merits, with the objectives and intent of the policy the key for assessment. However, it should not be assumed that the local government, in exercising its planning discretion, be limited to the policy provisions and that mere compliance will result in an approval. This approach has produced many examples of inappropriate built form that has a long-term impact on the amenity and sustainability of the locality.*

*The Shire encourages applicants to produce innovative ways of achieving the stated objectives and acknowledges that these may sit outside the more traditional planning and architectural approaches. In these instances the local government is open to considering (and encourages) well-presented cases, during pre-application consultation, having due regard to the outcome of any public consultation undertaken and the orderly and proper planning of the locality.*

#### *Scope*

*A Local Planning Policy is not part of the Scheme and does not bind the local government in respect of any application for planning approval but the local government is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination.”*

In most circumstances the Council will adhere to the standards prescribed in a Local Planning Policy, however, the Council is not bound by the Policy provisions and has the right to vary the standards and approve development where it is satisfied that sufficient justification warrants a concession and the variation granted will not set an undesirable precedent for future development.

Council has only approved variation to the aggregate outbuilding area in the Parkfalls Estate on one occasion, this being the approval at the 11 December 2013 meeting of the permanent siting of a 14.64m<sup>2</sup> sea container at 131 Parmelia Boulevard in addition to the existing 200m<sup>2</sup> outbuilding. This approval was subject to condition that the sea container must be painted to match the existing fencing and outbuilding, the installation of a gabled roof structure atop the sea container, and installation and maintenance of landscaping. These conditions have been now complied with and it is considered that the outbuilding policy variation to the total aggregate area, and the sea container policy variation in permitting the permanent siting in that instance has led to an acceptable outcome, particularly considering that the development will be further screened from neighbouring properties and the road as the landscaping becomes more established.

It is considered when assessing the received application for an outbuilding extension at Lot 93 that the proposed variation to the floor area requirements is relatively minor in nature (being a 10.1% variation on the policy requirement), that the balcony extension will not appear overly intrusive when considered against the scale of the existing outbuilding, and the balcony's appearance will be further ameliorated by its open sided nature and the use of materials and colours matching those of the existing outbuilding.

In the event that Council does not consider that the application for an outbuilding extension should be approved it may consider the following alternative wording appropriate in its determination on the application:

*“That Council:*

- 1 Refuse planning approval for an outbuilding (balcony) extension upon 230 (Lot 93) Eliza Shaw Drive, White Peak for the following reasons:*
  - (a) The development proposes an outbuilding in excess of the 200m<sup>2</sup> total aggregate area as specified under the Shire of Chapman Valley Local Planning Policy ‘Outbuildings’ for the ‘Rural Residential’ zone.*
  - (b) The proposed development is not considered consistent with the objectives of the Shire of Chapman Valley Local Planning Policy ‘Outbuildings’;*
  - (c) The proposed development is not considered consistent with Section 5.8 ‘Appearance of Land and Buildings’ of the Shire of Chapman Valley Local Planning Scheme No.2;*
  - (d) Council is not satisfied that sufficient justification has been provided to warrant a concession being granted in this instance; &*
  - (e) Approval of this application may well set an undesirable precedent for continued variation to the Shire’s statutory and policy requirements,*

*which in time could prove to be detrimental to the rural residential amenity and lifestyle opportunities of the locality.*

- 2 *Engage its solicitor to begin enforcement action for the demolition of the existing outbuilding (balcony) extension structure, and a modification of the sliding door opening on the western elevation to a window opening."*

## **FINANCIAL IMPLICATIONS**

On determination of this application (refusal/approval) should the applicant be aggrieved by the determination or conditions of approval they have a right of appeal to the State Administrative Tribunal with a cost likely to be imposed on the Shire through its involvement in the appeal process.

- **Long Term Financial Plan:**

The Shire of Chapman Valley Long Term Financial Plan (2013) was received by Council at its 18 September 2013 meeting. It is not considered that the determination of this application by Council would have impact in relation to the Long Term Financial Plan.

## **STRATEGIC IMPLICATIONS**

Council may when considering a variation to any part of its Local Planning Policy resolve to undertake consultation with surrounding landowners and giving consideration to any received submissions prior to making its determination at a later meeting of Council.

- **Strategic Community Plan:**

The Shire of Chapman Valley Strategic Community Plan 2013-2023 was adopted by Council at its 19 June 2013 meeting. It is not considered that the determination of this application by Council would have impact in relation to the Strategic Community Plan.

## **VOTING REQUIREMENTS**

Simple majority required.

## **STAFF RECOMMENDATION**

That Council grant formal planning approval for the 3m x 7m (21m<sup>2</sup>) outbuilding (balcony) extension and the internal 31.122m<sup>2</sup> (3.901m x 7.978m) mezzanine structure and internal staircase at 230 (Lot 93) Eliza Shaw Drive, White Peak subject to compliance with the following conditions:

- 1 Development shall be in accordance with plans included as Attachments 2.1 & 2.2 to the Council Agenda report and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the Local Government.
- 2 Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.
- 3 The extension is required to be externally clad/painted in a colour complementary to the adjoining outbuilding to the approval of the Local Government.
- 4 The outbuilding is only to be used for general storage purposes associated with the predominant use of the land and must NOT be used for habitation, commercial or industrial purposes.
- 5 Landscaping is required to be installed and maintained between the outbuilding and the property boundaries for the purpose of softening the visual impact of the structure upon the land to the approval of the Local Government.
- 6 The installation of a balustrade for the first floor balcony (external) and staircase (internal) to the approval of the Local Government.



Notes:

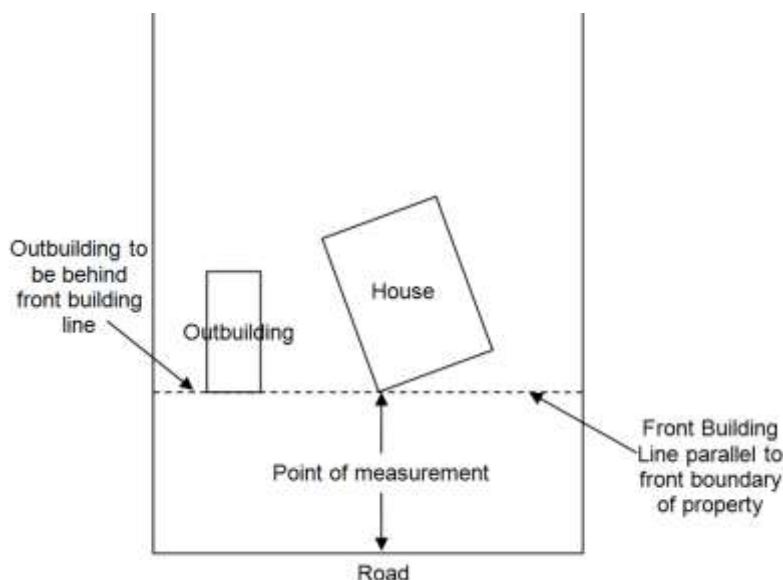
- (i) The Council approval is for a 3m x 7m (21m<sup>2</sup>) extension only to the 199.2m<sup>2</sup> outbuilding leading to a total proposed outbuilding area of 220.2m<sup>2</sup>, further extension of the outbuilding area beyond this without the separate and prior approval of Council will be deemed as an offence under Section 214(7)(b) of the *Planning and Development Act 2005* and the landowner may be liable to a penalty not exceeding \$200,000 and a further daily penalty of \$25,000 for each day during which the offence continues.
- (ii) Should the landowner fail to comply with any of the conditions of this approval this will be deemed as an offence under Section 214(7)(b) of the *Planning and Development Act 2005* and the landowner may be liable to a penalty not exceeding \$200,000 and a further daily penalty of \$25,000 for each day during which the offence continues.
- (iii) The applicant is advised that Schedule 11 of the Shire of Chapman Valley Local Planning Scheme No.1 requires of lots within the 'Rural Residential 1' zone (including Lot 93 Eliza Shaw Drive) that:

*"For those lots which do not depict a building envelope, all structures including sheds, outbuildings, garages, storage areas and effluent disposal systems shall be sited not more than 22 metres from the closest wall of the dwelling,"*

Furthermore the Shire of Chapman Valley Local Planning Policy 'Outbuildings' states that:

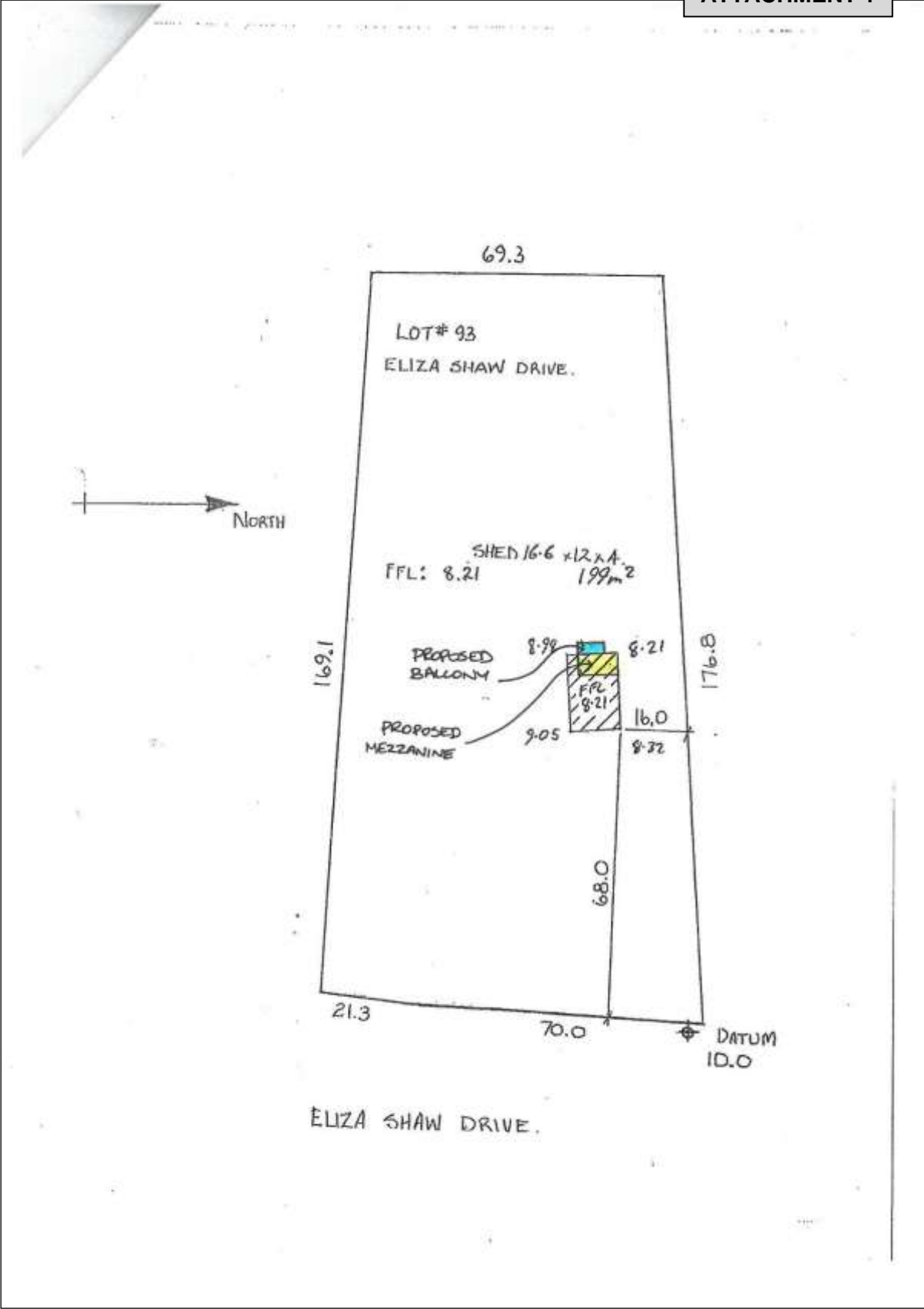
*"An outbuilding is required to be sited behind the 'front building line' of a dwelling on lots less than 4.0 hectares in area in all zones, unless sufficient justification has been provided by the applicant and the building is consistent in design and materials with the existing dwelling.*

*Note: For the purpose of this statement the 'front building line' is to be measured from the closest point of the house to the front boundary drawn parallel to the boundary as illustrated below:*



Therefore the siting of the outbuilding will set a location requirement for the future siting of a dwelling.

- (iv) If an applicant is aggrieved by this determination there is a right pursuant to the *Planning and Development Act 2005* to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.







|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.1.4</b>  |
| <b>SUBJECT:</b>            | <b>BILL HEMSLEY PARK</b>                                    |
| <b>PROPONENT:</b>          | <b>BILL HEMSLEY PARK MANAGEMENT COMMITTEE</b>               |
| <b>SITE:</b>               | <b>RESERVE 49641 ELIZA SHAW DRIVE, WHITE PEAK</b>           |
| <b>FILE REFERENCE:</b>     | <b>R49641</b>   |
| <b>PREVIOUS REFERENCE:</b> | <b>02/14-10, 02/14-11, 02/14-12, 02/14-13 &amp; 06/14-6</b> |
| <b>DATE:</b>               | <b>29 JULY 2014</b>   |
| <b>AUTHOR:</b>             | <b>SIMON LANCASTER</b>                                      |

## DISCLOSURE OF INTEREST

Nil.

## BACKGROUND

A meeting of the Bill Hemsley Park Management Committee was held on 25 July 2014 to progress planning for the future development of the park and this report recommends that Council receive the unconfirmed minutes and adopt the recommendations from this committee meeting.

## COMMENT

The fourth Bill Hemsley Park Management Committee meeting was held on 25 July 2014 and a copy of the unconfirmed minutes of the meeting are presented to Council as **Attachment 1** to this report.

A PDF copy of the unconfirmed minutes of the 25 July 2014 Bill Hemsley Park Management Committee meeting has also been provided as a **separate attachment to this report** to better enable Councillors to view the revised concept plan as tabled at the meeting.

A copy of the Agenda for the 25 July 2014 Bill Hemsley Park Management Committee meeting has also been provided as a **separate attachment to this report**.

## STATUTORY ENVIRONMENT

Reserve 49641 Eliza Shaw Drive, White Peak is zoned 'Parks & Recreation' under Shire of Chapman Valley Local Planning Scheme No.2.

The legal agreement between the developer of the Parkfalls Estate and the Shire provided the terms for the transfer of the intended park and payment of funds by the developer to the Shire to be held in trust for expenditure on the park.

The Management Committee Agreement provides for the ongoing management of Bill Hemsley Park and the process by which recommendations to Council on the expenditure of the trust funds must be made.

Part 3 of the agreement states:

**"3** *Decisions not binding on Shire*

*The parties acknowledge and agree that the decisions and recommendations of the Management Committee are advisory only, and are not binding on the Shire or the Shire's Council."*

Part 4 of the Management Agreement states:

**"4.1** *Use of Trust Payment*

*The Shire covenants and agrees to deposit the Trust Payment into a trust fund in accordance with the provisions of the Local Government Act 1995, and to only use such funds for construction and development upon the Recreation Site.*

**4.2** *Acknowledgement*

*The parties covenant and agree that the expenditure of the trust fund can only be approved by the Council of the Shire based on the recommendations of the Management Committee provided such expenditure is for construction and development upon the Recreation Site."*

## **POLICY IMPLICATIONS**

Section 5.70 of the Shire of Chapman Valley Policy Manual 2014/2015 notes that in accordance with Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Financial Management Regulations 1996*, monthly reporting will be provided for trust accounts.

Section 5.140 of the Shire of Chapman Valley Policy Manual 2014/2015 notes the following when application is made for grant funding from third party sources to finance appropriate projects within the Shire:

- "(a) Delegate authority to the Chief Executive Officer to endorse grant applications/projects if funding resources are available within the Council's adopted budget;*
- (b) If funding resources are not available within the adopted Council Budget for specific grant applications/projects, present the application to Council for endorsement, if possible, prior to the closure dates for the grant funding programs. Otherwise retrospective Council endorsement to commit funding resources will be required.*

*All applications submitted, which require Council endorsement for additional funding resources, will be subject Council endorsement (i.e. the Committee does not have delegated authority to commit Council funding resources)."*

## **FINANCIAL IMPLICATIONS**

Council previously resolved at its 25 June 2014 meeting the following:

*"That Council:*

- 1 Receive the Unconfirmed Minutes of the Bill Hemsley Park Management Committee meeting held on 6 June 2014.*
- 2 That the Management Committee acknowledge receipt of the Redcliffe Concourse landowner petition and give consideration to the comments raised in the further development of the concept plan.*
- 3 Allocate an amount of \$15,000 for consideration in the 2014/2015 budget for expenditure on development of Bill Hemsley Park subject to Council approval."*

The 2014/2015 Shire budget was adopted by Council at its 16 July 2014 with the abovementioned \$15,000 allocation included within Account 2642.

The 2014/2015 budget also lists within Account 2834 an expenditure allocation of \$272,727 to be drawn from Trust Account 18 in the event that the Management Committee recommends an expenditure allocation and this is endorsed by Council (as per Section 4.2 of the Management Committee Agreement).

The developer made payment of \$300,000 (GST inclusive) to the Shire on 3 March 2014 and this amount was deposited in a specifically created trust account (Trust Account 18) for the purpose of expenditure upon Bill Hemsley Park. The Shire may consider supplementing this amount through future budgetary allocation and pursuit of external funding sources.

The transfer of the park site from private to public ownership has enabled the Shire to work with the community to create an area that meets its recreational and community requirements. In its consideration of the responsible and staged development of the park the Management Committee, and subsequently Council, should have regard for the following:

- the type of facilities that are demanded by the community (this would be established through a consultation process);
  - the type of facilities that are likely to be used by the community (this would be established through an evaluation and review process);
  - the capital and maintenance cost of the facilities (this would factor the initial and ongoing cost of any facility);
  - the appropriateness of the facilities in relation to their setting (this would include consideration of the facilities function, appearance and impact).
- **Long Term Financial Plan:**

The Shire of Chapman Valley Long Term Financial Plan (2013) received by Council at its 18 September 2013 meeting identifies this as a major project to be determined by the Management Committee. The Strategy also identifies that the project can only proceed if the majority of funds can be obtained from grants and should not proceed until all funding and a contract price is secured. With the payment of the developer contribution of \$300,000 (GST inclusive) on 3 March 2014 it should be noted that a key funding contribution has been secured, and that this can be increased through Council budgetary allocation, pursuit of grants and community contribution.

### **STRATEGIC IMPLICATIONS**

The development of Bill Hemsley Park as a recreation and community node will capitalise on the Parkfalls Estate's radial network of bridle paths and roads that should lead to maximum utilisation of the site as it would be relatively easy to access for the community it will serve.

The community survey undertaken by the Parkfalls Residents Association of 215 White Peak landowners sought to ascertain what form of facilities the community wanted, and did not want, to see developed upon the park site. 62 surveys were returned (29% response rate) and the results of the community survey were presented to the Management Committee at its 15 August 2013 meeting.

The survey indicated the community had a preference for the following:

- grassed area;
- shaded area;
- playground;
- native gardens;
- barbecue;
- gazebo; &
- walkways.

The survey did not indicate a level of support for the following:

- skate park;
- public toilets;
- oval;
- hall;
- sand pit;
- horse trail;
- basketball (half) court;
- lawn bowls; &
- tennis court.

The survey was not conclusive in relation to the following facilities, although it could be assumed therefore that they were not generally considered immediate priorities:

- amphitheatre; &
- closed gazebo.

The community survey did not indicate a level of support for a car park immediately off Redcliffe Concourse or Eliza Shaw Drive.

- **Strategic Community Plan:**

The Shire of Chapman Valley Strategic Community Plan 2013-2023 adopted by Council at its 19 June 2013 meeting lists developing community facilities to provide gathering places as a Community Strategy to achieve the outcome of stronger, inclusive communities across the Shire.

### **VOTING REQUIREMENTS**

Simple Majority required.

### **STAFF RECOMMENDATION**

That Council:

- 1 Receive the Unconfirmed Minutes of the Bill Hemsley Park Management Committee meeting held on 25 July 2014.
- 2 Accept the revised concept plan included as Attachment 1 in the Unconfirmed Minutes of the 25 July 2014 Bill Hemsley Park Management Committee meeting (which includes all the preferences listed in the community survey, and a meeting room and public toilets to cater for expected demand).
- 3 Seek quotes for the drafting of the revised concept plan to enable further design consideration and community consultation.
- 4 Issue delegated authority to the Shire Chief Executive Officer to appoint a drafting company (as recommended by the Management Committee) funded from the Bill Hemsley Park 2014/2015 budget allocation (Account 2642-seed capital) to undertake the drafting of the revised concept plan, for later Management Committee and Council consideration.
- 5 Approach the landowner of 9 (Lot 249) Cargeeg Bend, White Peak seeking their consent to, and should they be in agreement, undertake a 48 hour flow rate test of the bore upon their property, funded from the Bill Hemsley Park 2014/2015 budget allocation (Account 2642-seed capital).





**BILL HEMSLEY PARK  
MANAGEMENT COMMITTEE MEETING**

**VENUE:** Shire of Chapman Valley Chambers  
3270 Chapman Valley Road, Nabawa

**DATE:** Friday 25 July 2014

**TIME:** 2:20pm – 4:20pm

**UNCONFIRMED MINUTES**

**Order of Business**

**1.0 Welcome by the Chair – Councillor Trevor Royce**

The Chairman opened the meeting of the Bill Hemsley Park Management Committee at 2:20pm.

**2.0 Record of Attendance**

Committee Members:

- Trevor Royce (Chairman & Councillor - Shire of Chapman Valley)
- Veronica Wood (Councillor - Shire of Chapman Valley)
- Tom Davies (Parkfalls Residents Association)
- Ian Maluish (Parkfalls Residents Association)

Observers:

- Maurice Battilana (Chief Executive Officer-Shire of Chapman Valley)
- Anthony Abbott (Building Surveyor/Project Officer-Shire of Chapman Valley)
- Simon Lancaster (Minute Taker-Shire of Chapman Valley)

**3.0 Apologies**

- Ian Wheatland (Developer)
- Peter Sukiennik (Developer)
- Nicole Batten (Community Development Officer-Shire of Chapman Valley)

**4.0 Confirmation of Previous Meeting Minutes (6 June 2014)**

COMMITTEE RESOLUTION

*"That the minutes of the previous meeting held on Thursday 6 June 2014 be confirmed as a true and accurate record."*

Moved: Veronica Wood    Seconded: Tom Davies  
Voting 4/0  
CARRIED



## 5.0 Items for discussion

### 5.1 25 June 2014 Council meeting resolution & 2014/2105 Council Budget allocation

The Committee noted that the 2014/2015 Shire budget was adopted by Council at its 16 July 2014 with an allocation of \$15,000 for expenditure on development of the Bill Hemsley Park subject to Council approval.

### 5.2 Bill Hemsley Park Concept Plan – Parkfalls Residents Association revisions

Landowners along Redcliffe Concourse submitted a petition objecting to aspects of the Bill Hemsley Park concept plan and seeking opportunity to have input its further development. The petition was presented to the Management Committee at its 6 June 2014 meeting for discussion.

The Parkfalls Residents Association representatives on the Management Committee have undertaken further revision to the Bill Hemsley Park concept plan in response to the issues raised in the petition and a copy of this revised concept plan was tabled and discussed by the Committee at the 25 July 2014 meeting.

#### COMMITTEE RESOLUTION

*"That:*

- 1 The Committee recommend to Council that it accept the revised concept plan included as Attachment 1 (which includes all the preferences listed in the community survey, and a meeting room and public toilets to cater for expected demand);*
- 2 The Committee recommend to Council that it seek quotes for the drafting of the revised concept plan to enable further design consideration and community consultation; and*
- 3 The Committee recommend that the CEO be given delegated authority to appoint a drafting company (as recommended by the Management Committee) funded from the Bill Hemsley Park 2014/2015 budget allocation (Account 2642-seed capital) to undertake the drafting of the revised concept plan, for later Management Committee and Council consideration.*

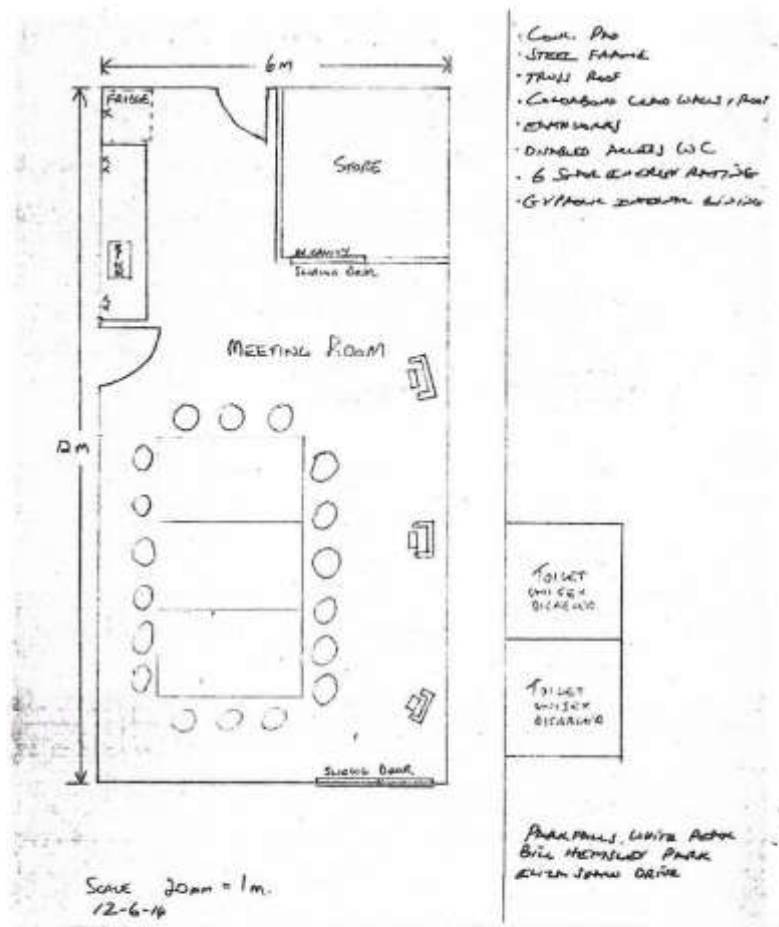
Moved: Veronica Wood    Seconded: Ian Maluish  
Voting 4/0  
CARRIED

















### 5.3 Preliminary costs for Bill Hemsley Park Concept Plan

Preliminary costs as prepared by Shire staff for the development of the Bill Hemsley Park were presented to the Committee at the 25 July 2014 meeting and are detailed in the meeting Agenda.

The Parkfalls Residents Association representatives on the Management Committee have prepared a preliminary budget outline based on these costings as a basis to commence discussion and this was tabled at the meeting and is included in the minutes as **Attachment 2**.



**ATTACHMENT 2**

| <b>PRELIMINARY INDICATIVE COSTINGS FOR BILL HEMSLEY PARK PROJECT</b> |                 |
|--|-----------------|
| Seed Capital   | 15000           |
| Bore Water + Retic (Quote)   | 36000           |
| + Extra's  | 20000           |
| Water Corp   | 5500            |
| Shade Area   | 23000           |
| Gazebo - Small x 2 @ \$5000  | 10000           |
| Large  | 60000           |
| Playground   | 100000          |
| BBQ's - 3 @ \$10000  | 30000           |
| Walk paths   | 50000           |
| ± Site Works   | 50000           |
| Seating - 6 @ \$1500   | 9000            |
| Plants, Lawn etc   | 60000           |
| Power  | 20000           |
| Driveways, Car Parks   | 20000           |
| Meeting Room, Deck etc   | 350000          |
| Toilets - 3 @ \$30000  | <u>90000</u>    |
| <b>TOTAL</b>   | <b>\$948500</b> |
| <br><b>POSSIBLE FUNDING SOURCES</b>                                  |                 |
| Trust  | 300000          |
| Shire - Cash   | 50000           |
| In kind  | 48500           |
| PRA - In kind  | 100000          |
| Grants   | <u>450000</u>   |
| <b>TOTAL</b>   | <b>\$948500</b> |



#### 5.4 9 (Lot 249) Cargeeg Bend, White Peak bore

The Committee discussed the issues concerning the bore located upon 9 Cargeeg Bend and the potential for responsibility for the maintenance of the bore to be borne by the Shire in exchange for right of access to the water for servicing Bill Hemsley Park, with the 9 Cargeeg Bend landowner also being able to access the water for use on their own property or an alternative arrangement.

##### COMMITTEE RESOLUTION

*"The Management Committee recommend to Council that it approach the landowner of 9 Cargeeg Bend seeking their consent to, and should they be in agreement, undertake a 48 hour flow rate test of the bore upon their property, funded from the Bill Hemsley Park 2014/2015 budget allocation (Account 2642-seed capital)."*

Moved: Tom Davies

Seconded: Ian Maluish

Voting 4/0

CARRIED

#### 5.5 Concept Plan drafting quotes

The Committee discussed approaching suitable firms to provide a quote to undertake the more formal drafting of the concept plan (in the event that Council was satisfied with the revised concept plan) and giving consideration to the received quotes, and submitted examples of prior works, at a future Committee meeting.

It was generally discussed that should Council be supportive of the revised concept plan then it could be provided to a firm with experience in master planning of parks for further refinement. The formally drafted concept plan could then be re-presented to the Management Committee for discussion and modification if necessary and ultimately recommended to Council for final adoption (and prior community consultation if either the Management Committee or Council consider that should be undertaken).

#### 6.0 General Discussion

No further discussion

#### 7.0 Next Meeting

Date to be set by Chairman (approximately in 2 months)

#### 8.0 Close

The meeting was declared closed by the Chairman at 4:20pm.

# **9.2 Finance August 2014**

---

## **Contents**

### **9.2 AGENDA ITEMS**

- 9.2.1 Financial Reports for June & July 2014

|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.2.1</b>                                      |
| <b>SUBJECT:</b>            | <b>FINANCIAL REPORTS FOR JUNE &amp; JULY 2014</b> |
| <b>PROPONENT:</b>          | <b>SHIRE OF CHAPMAN VALLEY</b>                    |
| <b>SITE:</b>               | <b>SHIRE OF CHAPMAN VALLEY</b>                    |
| <b>FILE REFERENCE:</b>     | <b>307.04</b>                                     |
| <b>PREVIOUS REFERENCE:</b> | <b>N/A</b>  |
| <b>DATE:</b>               | <b>12 AUGUST 2014</b>                             |
| <b>AUTHOR:</b>             | <b>DIANNE RAYMOND &amp; KRISTY WILLIAMS</b>       |

#### **DISCLOSURE OF INTEREST**

Nil

#### **BACKGROUND**

Financial Regulations require a monthly statement of financial activity report to be presented to Council.

#### **COMMENT**

Attached to this report are the monthly financial statements for June & July 2014 for Council's review.

#### **STATUTORY ENVIRONMENT**

*Local Government Act 1995 Section 6.4*

*Local Government (Financial Management) Regulations 1996 Section 34*

#### **POLICY IMPLICATIONS**

Policy 5.70 Significant Accounting Policies

Extract:

##### *"2. Monthly Reporting*

*In accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Financial Management Regulations 1996, monthly reporting will be provided as follows:*

- 1. Statement of Financial Activity*
- 2. Balance Sheet and statement of changes in equity*
- 3. Schedule of Investments*
- 4. Operating Schedules 3 – 16*
- 5. Acquisition of Assets*
- 6. Trust Account*
- 7. Reserve Account*
- 8. Loan Repayments Schedule*
- 9. Restricted Assets*
- 10. Disposal of Assets*

*A value of 5 percent is set for reporting of all material variances."*

#### **FINANCIAL IMPLICATIONS**

As presented in June & July financial statements.



## **STRATEGIC IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority

## **STAFF RECOMMENDATION**

That Council receive the financial report for the month of June & July 2014 comprising the following:

- Summary of Payments
- Summary of Financial Activity,
- Net Current Assets
- Detailed Statement of Financial Activity,
- Details of Cash and Investments,
- Statement of Significant Variations,
- Summary of Outstanding Debts
- Reserve Funds
- Information on Borrowings
- Disposal of Assets
- Acquisition of Assets
- Rating Information
- Trust Fund Reconciliations
- Bank Reconciliation
- Credit Card Statements

**SHIRE OF CHAPMAN VALLEY**

**BANK RECONCILIATION**

**As at 31 July 2014**

**SYNERGY**

|  |              |
|--|--------------|
| <u>Balance as per Cash at Bank Account GL 160000</u> | 68,555.15    |
| <u>Balance as per Cash at Bank Account GL 170000</u> | 1,026,095.86 |
| Plus Income on smt not in system                     | 2.00         |
| Less Expenditure on smt not in system                | -            |

\$1,094,653.01

**BANK**

|   |                     |
|---|---------------------|
| Business Account (Account No 000040)    | \$ 350,123.51       |
| Investment Accounts (Account No 305784) | \$ 1,026,095.86     |
|   | <u>1,376,219.37</u> |

|   |            |
|---|------------|
| <i>Less Outstanding Payments</i>        | 307,473.97 |
| <i>Plus Outstanding Deposits</i>        | 26,271.40  |
| <i>Less Receipts Not Posted to GL</i>   |            |
| <i>Less Transfer from Muni to Trust</i> | 363.79     |

\$ 1,094,653.01

Difference Check 0.00

Date Completed: 06/08/14

Completed by: Moreen Stewart  
Finance Officer *Moreen Stewart*

Reviewed by: Dianne Raymond  
Office Manager *Dianne Raymond* 11/8/14

RECEIVED

29 JUL 2014

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

|                  |                   |
|------------------|-------------------|
| Facility Number  | 00018023 20000001 |
| Payment Due Date | 30 July 2014      |
| Closing Balance  | \$212.61          |

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            |              | Number of Cards   |                 | Annual % Rate   |                  |
| Shire Of Chapman Valley |              | 1                 |                 | 15.65%          |                  |
| Contact Name            |              | Facility Number   |                 | Credit Limit    |                  |
| The Shire Clerk         |              | 00018023 20000001 |                 | 6,000           |                  |
| Statement From          | Statement To | Payment Due Date  | Opening Balance | Closing Balance | Available Credit |
| 23 Jun 2014             | 20 Jul 2014  | 30 Jul 2014       | 480.07          | 212.61          | 5,787.39         |

### CARDHOLDER TRANSACTION DETAILS

|                   |                     |              |                  |
|-------------------|---------------------|--------------|------------------|
| Cardholder Name   | Card Number         | Credit Limit | Available Credit |
| Maurice Battilana | 5163 2531 0083 1327 | 6,000        | 5,787.39         |

| Corporate Card Transactions |   |                |  |
|-----------------------------|---|----------------|--|
| Date of Transaction         | Description   | Debits/Credits | Cardholder Comments                    |
| 04 JUL                      | <b>Payments</b><br>AUTOMATIC PAYMENT  | 480.07-        |  |
|                             | <b>Sub Total:</b>   | 480.07-        |  |
| 18 JUN                      | <b>Purchases</b><br>CROWN PROMENADE PERT BURSWOOD<br>HOTELS, MOTELS, RESORTS - LO | AUS 2/3 97.28  | 101920.02 \$64.86<br>106320.02 \$32.42 |
| 19 JUN                      | CROWN PROMENADE PERT BURSWOOD<br>HOTELS, MOTELS, RESORTS - LO                     | AUS 50.83      | 101920.02 25.41<br>106320.02 25.42     |
| 23 JUN                      | MINGENEW BAKERY MINGENEW<br>BAKERIES  | AUS 22.50      | 101920.02 15.00<br>106320.02 7.50      |
| 24 JUN                      | SKEETAS RESTAURANT & GERALDTON<br>EATING PLACES, RESTAURANTS                      | AUS 42.00      | 104620.02                              |
|                             | <b>Sub Total:</b>   | 212.61         |  |

# Corporate Card Statement

## 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 |                                      |                                     |
| 480.07                       | 480.07 -                               | 212.61        | 0.00          | 0.00                                | 0.00                       | 212.61                               | 0.00                                |

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

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

Date 11/8/14

Transactions examined and approved.

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

Date 11/8/14

## List of Accounts Paid - July 2014

| Chq/EFT                  | Date       | Name   | Amount    |
|--------------------------|------------|--|-----------|
| <b>MUNICIPAL ACCOUNT</b> |            |  |           |
| 4913 (CHQ)               | 16/07/2014 | JOHN PHILLIP COLLINGWOOD                         | -19978.38 |
| 9999 (BPAY)              | 30/07/2014 | MM Electrical Merchandising                      | -95.15    |
| EFT16964                 | 01/07/2014 | GHD Pty Ltd                                      | -1438.80  |
| EFT16965                 | 02/07/2014 | Telstra  | -70.00    |
| EFT16966                 | 02/07/2014 | Apprentice and Traineeship Company - Midwest     | -887.87   |
| EFT16967                 | 02/07/2014 | Courier Australia - Toll Ipec                    | -81.69    |
| EFT16968                 | 02/07/2014 | Dalwallinu Concrete                              | -2468.40  |
| EFT16969                 | 02/07/2014 | Guardian Print & Graphics                        | -1899.00  |
| EFT16970                 | 02/07/2014 | HSA - Herring Storer Acoustics                   | -7381.00  |
| EFT16971                 | 02/07/2014 | LGIS Insurance Broking - JLT P/L A/c             | -605.00   |
| EFT16972                 | 02/07/2014 | Miralec  | -578.49   |
| EFT16973                 | 02/07/2014 | Parkfalls Mowing Service                         | -4200.00  |
| EFT16974                 | 02/07/2014 | State Law Publisher                              | -122.40   |
| EFT16975                 | 02/07/2014 | TALIS CONSULTANTS PTY LTD                        | -2389.75  |
| EFT16976                 | 02/07/2014 | Tru Line Excavations & Plumbing                  | -302.50   |
| EFT16977                 | 02/07/2014 | Western Australian Treasury Corporation          | -1912.70  |
| EFT16978                 | 02/07/2014 | Western Resource Recovery Pty Ltd                | -447.50   |
| EFT16979                 | 09/07/2014 | AMP Flexible Super - AMP Retirement Trust        | -186.44   |
| EFT16980                 | 09/07/2014 | Rest Superannuation                              | -81.04    |
| EFT16981                 | 09/07/2014 | Bolts r Us                                       | -27.92    |
| EFT16982                 | 09/07/2014 | Colonial First Choice Super                      | -1273.05  |
| EFT16983                 | 09/07/2014 | Department of Health - Pesticide Safety          | -420.00   |
| EFT16984                 | 09/07/2014 | Durack Institute of Technology                   | -709.65   |
| EFT16985                 | 09/07/2014 | Guardian Print & Graphics                        | -389.00   |
| EFT16986                 | 09/07/2014 | Hostplus Superannuation                          | -85.10    |
| EFT16987                 | 09/07/2014 | Keith Gregory Bobcat Hire                        | -2970.00  |
| EFT16988                 | 09/07/2014 | LGSP   | -6694.67  |
| EFT16989                 | 09/07/2014 | Midwest Mowers and Small Engines                 | -12.50    |
| EFT16990                 | 09/07/2014 | Onsite Rental Group                              | -343.53   |
| EFT16991                 | 09/07/2014 | SHIRE OF CV TRUST ACCOUNT                        | -5974.15  |
| EFT16992                 | 09/07/2014 | STAPLES AUSTRALIA PTY LIMITED                    | -168.96   |
| EFT16993                 | 09/07/2014 | Shire of Chapman Valley - Muni Account           | -100.38   |
| EFT16994                 | 09/07/2014 | Tru Line Excavations & Plumbing                  | -816.75   |
| EFT16995                 | 09/07/2014 | Valley Tavern                                    | -669.00   |
| EFT16996                 | 09/07/2014 | Westscheme                                       | -186.15   |
| EFT16997                 | 16/07/2014 | Anthony Farrell                                  | -7882.33  |
| EFT16998                 | 16/07/2014 | ABSOLUTE AQUA BOTTLED WATER & ACCESSORIES        | -127.00   |
| EFT16999                 | 16/07/2014 | Broadview Venture                                | -1100.00  |
| EFT17000                 | 16/07/2014 | Echelon Australia Pty Ltd - LGIS Risk Management | -4400.00  |
| EFT17001                 | 16/07/2014 | Five Star Business Equipment and Communications  | -1536.55  |
| EFT17002                 | 16/07/2014 | Fletcher Communications                          | -4000.86  |
| EFT17003                 | 16/07/2014 | Geraldton Fuel                                   | -37446.93 |
| EFT17004                 | 16/07/2014 | Greenline Truck Hire                             | -30250.00 |
| EFT17005                 | 16/07/2014 | Ian Kenneth Maluish                              | -3502.87  |
| EFT17006                 | 16/07/2014 | Josh Byrne & Associates                          | -2841.30  |
| EFT17007                 | 16/07/2014 | MAURICE BATTILANA                                | -413.62   |

|          |            |  |           |
|----------|------------|--|-----------|
| EFT17008 | 16/07/2014 | MIDWEST LOCK & SAFE  | -120.00   |
| EFT17009 | 16/07/2014 | Pauline Forrester  | -4767.00  |
| EFT17010 | 16/07/2014 | Peter John Humphrey  | -6578.00  |
| EFT17011 | 16/07/2014 | SHIRE OF CV TRUST ACCOUNT                                      | -110.00   |
| EFT17012 | 16/07/2014 | Shire of Northampton   | -247.50   |
| EFT17013 | 16/07/2014 | Trevor Leonard Royce   | -5304.00  |
| EFT17014 | 16/07/2014 | UHY Haines Norton Chartered Accountants                        | -220.00   |
| EFT17015 | 16/07/2014 | VEOLIA ENVIRONMENTAL SERVICES                                  | -5489.56  |
| EFT17016 | 16/07/2014 | Veronica Mary Wood   | -3669.07  |
| EFT17017 | 16/07/2014 | WARR, KIRRALEE JANE  | -3652.27  |
| EFT17018 | 23/07/2014 | AMP Flexible Super - AMP Retirement Trust                      | -165.58   |
| EFT17019 | 23/07/2014 | Rest Superannuation  | -104.92   |
| EFT17020 | 23/07/2014 | Synergy  | -921.15   |
| EFT17021 | 30/07/2014 | City of Greater Geraldton                                      | -2200.00  |
| EFT17022 | 30/07/2014 | Synergy  | -4242.85  |
| EFT17023 | 30/07/2014 | Telstra  | -1960.00  |
| EFT17024 | 31/07/2014 | AMPAC Debt Recovery (WA) Pty Ltd                               | -322.24   |
| EFT17025 | 31/07/2014 | ASHDOWN INGRAM (EXEGO PTY LIMITED)                             | -431.20   |
| EFT17026 | 31/07/2014 | Advanced Spatial Technologies Pty Ltd                          | -1369.50  |
| EFT17027 | 31/07/2014 | Apprentice and Traineeship Company - Midwest                   | -1252.68  |
| EFT17028 | 31/07/2014 | Atom Supplies  | -1666.91  |
| EFT17029 | 31/07/2014 | Australia Post   | -54.63    |
| EFT17030 | 31/07/2014 | BITUTEK PTY LTD  | -71061.32 |
| EFT17031 | 31/07/2014 | Batavia Concrete   | -749.98   |
| EFT17032 | 31/07/2014 | Batavia Metal Roofing  | -360.00   |
| EFT17033 | 31/07/2014 | Bridgestone Tyre Centre  | -6874.00  |
| EFT17034 | 31/07/2014 | Bunnings Group Limited   | -1068.14  |
| EFT17035 | 31/07/2014 | Colonial First Choice Super                                    | -1577.48  |
| EFT17036 | 31/07/2014 | D-Trans  | -2393.86  |
| EFT17037 | 31/07/2014 | Department of Transport- Department of Finance Shared Services | -124.00   |
| EFT17038 | 31/07/2014 | Fletcher Communications  | -161.00   |
| EFT17039 | 31/07/2014 | GERALDTON LOCK AND KEY   | -22.00    |
| EFT17040 | 31/07/2014 | Geraldton Decorator Centre T/A Paint Place Geraldton           | -75.77    |
| EFT17041 | 31/07/2014 | Geraldton Mower & Repair Specialists                           | -114.60   |
| EFT17042 | 31/07/2014 | Geraldton Toyota   | -614.53   |
| EFT17043 | 31/07/2014 | Geraldton Trophy Centre  | -795.30   |
| EFT17044 | 31/07/2014 | Glenfield IGA  | -247.11   |
| EFT17045 | 31/07/2014 | Greenfield Technical Services                                  | -2871.00  |
| EFT17046 | 31/07/2014 | Hosexpress   | -400.34   |
| EFT17047 | 31/07/2014 | Hostplus Superannuation  | -115.44   |
| EFT17048 | 31/07/2014 | IT Vision  | -29794.60 |
| EFT17049 | 31/07/2014 | Infoxchange  | -3056.90  |
| EFT17050 | 31/07/2014 | JR & A Hersey Pty Ltd  | -407.34   |
| EFT17051 | 31/07/2014 | Janet Johnson  | -375.00   |
| EFT17052 | 31/07/2014 | Jason Signmakers   | -610.50   |
| EFT17053 | 31/07/2014 | LANDGATE   | -10560.85 |
| EFT17054 | 31/07/2014 | LGIS Insurance Broking - JLT P/L A/c                           | -55519.15 |



|          |            |  |                   |
|----------|------------|--|-------------------|
| EFT17055 | 31/07/2014 | LGSP   | -6939.07          |
| EFT17056 | 31/07/2014 | Landmark   | -2208.76          |
| EFT17057 | 31/07/2014 | Leading Edge Computers   | -156.00           |
| EFT17058 | 31/07/2014 | Local Government Insurance Services WA                             | -69783.60         |
| EFT17059 | 31/07/2014 | Local Government Supervisors Association of Western Australia Inc. | -38.50            |
| EFT17060 | 31/07/2014 | M & B Quality Building Products                                    | -484.24           |
| EFT17061 | 31/07/2014 | Midwest Chemical & Paper   | -98.55            |
| EFT17062 | 31/07/2014 | NEVILL & CO PTY LTD  | -833.35           |
| EFT17063 | 31/07/2014 | Option Refrigeration & Air Conditioning                            | -510.40           |
| EFT17064 | 31/07/2014 | Parkfalls Mowing Service   | -639.00           |
| EFT17065 | 31/07/2014 | Purcher International  | -4396.98          |
| EFT17066 | 31/07/2014 | Queens Iga   | -43.79            |
| EFT17067 | 31/07/2014 | SHIRE OF CV TRUST ACCOUNT  | -110.00           |
| EFT17068 | 31/07/2014 | STAPLES AUSTRALIA PTY LIMITED                                      | -180.00           |
| EFT17069 | 31/07/2014 | Shire of Chapman Valley - Muni Account                             | -100.38           |
| EFT17070 | 31/07/2014 | Shoreline Outdoor World  | -901.40           |
| EFT17071 | 31/07/2014 | Southside Mechanical Services                                      | -395.10           |
| EFT17072 | 31/07/2014 | Statewide Steel Pty Ltd  | -225.50           |
| EFT17073 | 31/07/2014 | Talmalmo Holdings Pty Ltd  | -15070.00         |
| EFT17074 | 31/07/2014 | Testequip Pty Ltd  | -286.00           |
| EFT17075 | 31/07/2014 | The West Australian  | -262.08           |
| EFT17076 | 31/07/2014 | Totally Work Wear  | -3027.44          |
| EFT17077 | 31/07/2014 | UHY Haines Norton Chartered Accountants                            | -1320.00          |
| EFT17078 | 31/07/2014 | Western Resource Recovery Pty Ltd                                  | -330.00           |
| EFT17079 | 31/07/2014 | Westrac Pty Ltd  | -3141.99          |
| EFT17080 | 31/07/2014 | Westscheme   | -186.15           |
| EFT17081 | 31/07/2014 | Whipintarra Springs Pty Ltd-Nukara Farm                            | -300.00           |
| EFT17082 | 31/07/2014 | Wonthella Supa IGA   | -271.88           |
|          |            |  | <u>-506507.81</u> |

**TRUST ACCOUNT**

|     |            |                    |                |
|-----|------------|--------------------|----------------|
| 415 | 30/07/2014 | BOND ADMINISTRATOR | -720.00        |
|     |            |                    | <u>-720.00</u> |

# Shire of Chapman Valley

## MONTHLY FINANCIAL REPORT

For the Period Ended 30th June 2014

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Statement of Financial Activity

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Note 8 Grants and Contributions

Note 9 Cash Backed Reserves

Note 10 Capital Disposals and Acquisitions

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

**Shire of Chapman Valley**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature or Type)**  
**For the Period Ended 30th June 2014**

|   | FM Reg<br>34(1)(a)            | FM Reg<br>34(1)(b)   | FM Reg<br>34(1)(c)   | FM Reg 34(1)(d)<br>FM Reg 34(5) |                            |   |
|---|-------------------------------|----------------------|----------------------|---------------------------------|----------------------------|---|
| Note                                    | Revised Annual<br>Budget<br>4 | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a)<br>3         | Var. %<br>(b)-(a)/(b)<br>3 |   |
| <b>Operating Revenues</b>               |                               |                      |                      |                                 |                            |   |
| Grants, Subsidies and Contributions     | 932,997                       | 932,997              | <b>884,167</b>       | <b>(48,830)</b>                 | <b>(5.5%)</b>              |   |
| Profit on Asset Disposal                | 135,112                       | 135,112              | <b>198,163</b>       | 63,051                          | 31.8%                      | ▲ |
| Fees and Charges                        | 386,221                       | 386,221              | <b>379,923</b>       | <b>(6,298)</b>                  | <b>(1.7%)</b>              |   |
| Interest Earnings                       | 66,140                        | 66,140               | <b>85,780</b>        | 19,640                          | 22.9%                      | ▲ |
| Other Revenue                           | 1,000                         | 1,000                | <b>3,383</b>         | 2,383                           | 70.4%                      |   |
| <b>Total (Excluding Rates)</b>          | <b>1,521,470</b>              | <b>1,521,470</b>     | <b>1,551,416</b>     | <b>29,946</b>                   |                            |   |
| <b>Operating Expense</b>                |                               |                      |                      |                                 |                            |   |
| Employee Costs                          | <b>(1,239,837)</b>            | <b>(1,239,837)</b>   | <b>(1,151,191)</b>   | 88,646                          | 7.7%                       |   |
| Materials and Contracts                 | <b>(1,786,334)</b>            | <b>(1,786,334)</b>   | <b>(1,035,316)</b>   | 751,018                         | 72.5%                      | ▼ |
| Utilities Charges                       | <b>(63,860)</b>               | <b>(63,860)</b>      | <b>(67,858)</b>      | <b>(3,998)</b>                  | <b>(5.9%)</b>              |   |
| Depreciation (Non-Current Assets)       | <b>(1,061,505)</b>            | <b>(1,061,505)</b>   | <b>(1,055,794)</b>   | 5,711                           | 0.5%                       |   |
| Interest Expenses                       | <b>(22,740)</b>               | <b>(22,740)</b>      | <b>(13,976)</b>      | 8,764                           | 62.7%                      |   |
| Insurance Expenses                      | <b>(190,096)</b>              | <b>(190,096)</b>     | <b>(186,052)</b>     | 4,044                           | 2.2%                       |   |
| Loss on Asset Disposal                  | 0                             | 0                    | 0                    | 0                               |                            |   |
| Other Expenditure                       | <b>(5,000)</b>                | <b>(5,000)</b>       | <b>(92,248)</b>      | <b>(87,248)</b>                 | <b>(94.6%)</b>             | ▲ |
| <b>Total</b>                            | <b>(4,369,372)</b>            | <b>(4,369,372)</b>   | <b>(3,602,435)</b>   | <b>766,937</b>                  |                            |   |
| <b>Funding Balance Adjustment</b>       |                               |                      |                      |                                 |                            |   |
| Add Back Depreciation                   | 1,061,505                     | 1,061,505            | <b>1,055,794</b>     | <b>(5,711)</b>                  | <b>(0.5%)</b>              |   |
| Adjust (Profit)/Loss on Asset Disposal  | <b>(135,112)</b>              | <b>(135,112)</b>     | <b>(198,163)</b>     | <b>(63,051)</b>                 | 31.8%                      |   |
| Adjust Provisions and Accruals          | 0                             | 0                    | 0                    | 0                               |                            |   |
| <b>Net Operating (Ex. Rates)</b>        | <b>(1,921,509)</b>            | <b>(1,921,509)</b>   | <b>(1,193,388)</b>   | <b>728,121</b>                  |                            |   |
| <b>Capital Revenues</b>                 |                               |                      |                      |                                 |                            |   |
| Grants, Subsidies and Contributions     | 2,090,058                     | 2,090,058            | <b>1,372,939</b>     | <b>(717,119)</b>                | <b>(52.2%)</b>             | ▼ |
| Proceeds from Disposal of Assets        | 372,425                       | 372,425              | <b>574,702</b>       | 202,277                         | 35.2%                      | ▲ |
| Proceeds from New Debentures            | 160,000                       | 160,000              | <b>151,500</b>       | <b>(8,500)</b>                  | <b>(5.6%)</b>              |   |
| Transfer from Reserves                  | 177,789                       | 177,789              | <b>86,626</b>        | <b>(91,163)</b>                 | <b>(105.2%)</b>            | ▼ |
| <b>Total</b>                            | <b>2,800,272</b>              | <b>2,800,272</b>     | <b>2,185,767</b>     | <b>(614,505)</b>                |                            |   |
| <b>Capital Expenses</b>                 |                               |                      |                      |                                 |                            |   |
| Land and Buildings                      | <b>(187,294)</b>              | <b>(187,294)</b>     | <b>(99,191)</b>      | 88,103                          | 88.8%                      | ▼ |
| Plant and Equipment                     | <b>(655,360)</b>              | <b>(655,360)</b>     | <b>(673,126)</b>     | <b>(17,766)</b>                 | <b>(2.6%)</b>              |   |
| Furniture and Equipment                 | 0                             | 0                    | <b>(8,721)</b>       | <b>(8,721)</b>                  | <b>(100.0%)</b>            |   |
| Tools and Equipment                     | <b>(9,000)</b>                | <b>(9,000)</b>       | <b>(9,071)</b>       | <b>(71)</b>                     | <b>(0.8%)</b>              |   |
| Infrastructure Assets - Roads           | <b>(2,926,988)</b>            | <b>(2,926,988)</b>   | <b>(1,705,740)</b>   | 1,221,248                       | 71.6%                      | ▼ |
| Repayment of Debentures                 | <b>(186,585)</b>              | <b>(186,585)</b>     | <b>(186,586)</b>     | <b>(1)</b>                      | <b>(0.0%)</b>              |   |
| Transfer to Reserves                    | <b>(43,805)</b>               | <b>(43,805)</b>      | <b>(591,322)</b>     | <b>(547,517)</b>                | <b>(92.6%)</b>             | ▲ |
| <b>Total</b>                            | <b>(4,009,032)</b>            | <b>(4,009,032)</b>   | <b>(3,273,757)</b>   | <b>735,275</b>                  |                            |   |
| <b>Net Capital</b>                      |                               |                      |                      |                                 |                            |   |
|   | <b>(1,208,760)</b>            | <b>(1,208,760)</b>   | <b>(1,087,990)</b>   | <b>120,770</b>                  |                            |   |
| <b>Total Net Operating + Capital</b>    |                               |                      |                      |                                 |                            |   |
|   | <b>(3,130,269)</b>            | <b>(3,130,269)</b>   | <b>(2,281,378)</b>   | <b>848,891</b>                  |                            |   |
| Rate Revenue                            | 2,074,890                     | 2,074,890            | <b>2,073,348</b>     | <b>(1,542)</b>                  | <b>(0.1%)</b>              |   |
| Opening Funding Surplus(Deficit)        | 1,085,019                     | 1,085,019            | 1,085,019            | 0                               | 0.0%                       |   |
| <b>Closing Funding Surplus(Deficit)</b> | <b>29,640</b>                 | <b>29,640</b>        | <b>876,989</b>       |                                 |                            |   |

**Shire of Chapman Valley**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30th June 2014**

|   | FM Reg<br>34(1)(a)            | FM Reg<br>34(1)(b)   | FM Reg<br>34(1)(c)   | FM Reg 34(1)(d)<br>FM Reg 34(5) |                            |      |
|---|-------------------------------|----------------------|----------------------|---------------------------------|----------------------------|------|
|   | Revised Annual<br>Budget<br>4 | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a)<br>3         | Var. %<br>(b)-(a)/(b)<br>3 | Var. |
| Note                                    |                               |                      |                      |                                 |                            |      |
| <b>Operating Revenues</b>               |                               |                      |                      |                                 |                            |      |
| Governance                              | \$ 10,527                     | \$ 10,527            | \$ 36,177            | 25,650                          | 70.90%                     | ▲    |
| General Purpose Funding                 | 470,561                       | 470,561              | 490,083              | 19,522                          | 3.98%                      |      |
| Law, Order and Public Safety            | 451,960                       | 451,960              | 526,791              | 74,831                          | 14.21%                     | ▲    |
| Health                                  | 4,820                         | 4,820                | 7,177                | 2,357                           | 32.84%                     |      |
| Education and Welfare                   | 7,100                         | 7,100                | 7,149                | 49                              | 0.69%                      |      |
| Housing                                 | 200,644                       | 200,644              | 228,668              | 28,024                          | 12.26%                     | ▲    |
| Community Amenities                     | 520,636                       | 520,636              | 384,968              | (135,668)                       | (35.24%)                   | ▼    |
| Recreation and Culture                  | 125,069                       | 125,069              | 122,800              | (2,269)                         | (1.85%)                    |      |
| Transport                               | 1,769,615                     | 1,769,615            | 1,005,338            | (764,277)                       | (76.02%)                   | ▼    |
| Economic Services                       | 21,650                        | 21,650               | 30,940               | 9,290                           | 30.03%                     |      |
| Other Property and Services             | 68,961                        | 68,961               | 84,265               | 15,304                          | 18.16%                     | ▲    |
| <b>Total (Excluding Rates)</b>          | <b>3,651,543</b>              | <b>3,651,543</b>     | <b>2,924,356</b>     | <b>(727,187)</b>                |                            |      |
| <b>Operating Expense</b>                |                               |                      |                      |                                 |                            |      |
| Governance                              | (415,123)                     | (415,123)            | (373,446)            | 41,677                          | 11.16%                     | ▼    |
| General Purpose Funding                 | (233,785)                     | (233,785)            | (192,465)            | 41,320                          | 21.47%                     | ▼    |
| Law, Order and Public Safety            | (141,290)                     | (141,290)            | (173,041)            | (31,751)                        | (18.35%)                   | ▲    |
| Health                                  | (25,664)                      | (25,664)             | (22,806)             | 2,858                           | 12.53%                     |      |
| Education and Welfare                   | (1,276)                       | (1,276)              | (670)                | 606                             | 90.45%                     |      |
| Housing                                 | (36,375)                      | (36,375)             | (31,571)             | 4,804                           | 15.22%                     |      |
| Community Amenities                     | (1,150,470)                   | (1,150,470)          | (661,003)            | 489,467                         | 74.05%                     | ▼    |
| Recreation and Culture                  | (464,862)                     | (464,862)            | (369,532)            | 95,330                          | 25.80%                     | ▼    |
| Transport                               | (1,709,722)                   | (1,709,722)          | (1,503,779)          | 205,943                         | 13.70%                     | ▼    |
| Economic Services                       | (186,783)                     | (186,783)            | (175,643)            | 11,140                          | 6.34%                      |      |
| Other Property and Services             | (44,037)                      | (44,037)             | (98,480)             | (54,443)                        | (55.28%)                   | ▲    |
| <b>Total</b>                            | <b>(4,409,387)</b>            | <b>(4,409,387)</b>   | <b>(3,602,436)</b>   | <b>806,951</b>                  |                            |      |
| <b>Funding Balance Adjustment</b>       |                               |                      |                      |                                 |                            |      |
| Add back Depreciation                   | 1,061,505                     | 1,061,505            | 1,055,794            | (5,711)                         | (0.54%)                    |      |
| Adjust (Profit)/Loss on Asset Disposal  | (135,112)                     | (135,112)            | (198,163)            | (63,051)                        | 31.82%                     |      |
| Adjust Provisions and Accruals          | 0                             | 0                    | 0                    | 0                               |                            |      |
| <b>Net Operating (Ex. Rates)</b>        | <b>168,549</b>                | <b>168,549</b>       | <b>179,551</b>       | <b>11,002</b>                   |                            |      |
| <b>Capital Revenues</b>                 |                               |                      |                      |                                 |                            |      |
| Proceeds from Disposal of Assets        | 372,425                       | 372,425              | 574,702              | 202,277                         | 35.20%                     | ▲    |
| Proceeds from New Debentures            | 160,000                       | 160,000              | 151,500              | (8,500)                         | (5.61%)                    |      |
| Transfer from Reserves                  | 177,789                       | 177,789              | 86,626               | (91,163)                        | (105.24%)                  | ▼    |
| <b>Total</b>                            | <b>710,214</b>                | <b>710,214</b>       | <b>812,828</b>       | <b>102,614</b>                  |                            |      |
| <b>Capital Expenses</b>                 |                               |                      |                      |                                 |                            |      |
| Land and Buildings                      | (187,294)                     | (187,294)            | (99,191)             | 88,103                          | 88.82%                     | ▼    |
| Plant and Equipment                     | (655,360)                     | (655,360)            | (673,126)            |                                 |                            |      |
| Furniture and Equipment                 | 0                             | 0                    | (8,721)              |                                 |                            |      |
| Tools and Equipment                     | (9,000)                       | (9,000)              | (9,071)              | (71)                            | (0.78%)                    |      |
| Infrastructure Assets - Roads           | (2,926,988)                   | (2,926,988)          | (1,705,740)          | 1,221,248                       | 71.60%                     | ▼    |
| Repayment of Debentures                 | (186,585)                     | (186,585)            | (186,586)            | (1)                             | (0.00%)                    |      |
| Transfer to Reserves                    | (43,805)                      | (43,805)             | (591,322)            | (547,517)                       | (92.59%)                   | ▲    |
| <b>Total</b>                            | <b>(4,009,032)</b>            | <b>(4,009,032)</b>   | <b>(3,273,757)</b>   | <b>761,762</b>                  |                            |      |
| <b>Net Capital</b>                      | <b>(3,298,818)</b>            | <b>(3,298,818)</b>   | <b>(2,460,929)</b>   | <b>864,376</b>                  |                            |      |
| <b>Total Net Operating + Capital</b>    | <b>(3,130,269)</b>            | <b>(3,130,269)</b>   | <b>(2,281,378)</b>   | <b>875,378</b>                  |                            |      |
| Rate Revenue                            | 2,074,890                     | 2,074,890            | 2,073,348            | (1,542)                         | (0.07%)                    |      |
| Opening Funding Surplus(Deficit)        | 1,085,019                     | 1,085,019            | 1,085,019            | 0                               | 0.00%                      |      |
| <b>Closing Funding Surplus(Deficit)</b> | <b>29,640</b>                 | <b>29,640</b>        | <b>876,989</b>       |                                 |                            |      |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(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 11.

**(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**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

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

**(h) Inventories**

***General***

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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.

**(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               | 2 - 3%                |
| Furniture and Equipment | 10-25%                |
| Plant and Equipment     | 7 - 20%               |
| Motor Vehicles          | 7 - 20%               |
| Roads - Pavement        | 50 years              |
| Roads - Seal            | 20 - 25 yrs           |
| Gravel Roads            | Pavement 12 yrs       |
|                         | Gravel Sheet 12 years |



**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

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

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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.

**(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.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

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

**(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.

**(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, service charges and sewerage rates.

**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 these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. 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 associated with the employment of persons 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.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

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

**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.

**(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**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

**GOVERNANCE**

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
Requirements that Council carries out by statute.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**  
**(r) STATEMENT OF OBJECTIVE (Continued)**

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

**EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

**COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

**RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

**ECONOMIC SERVICES**

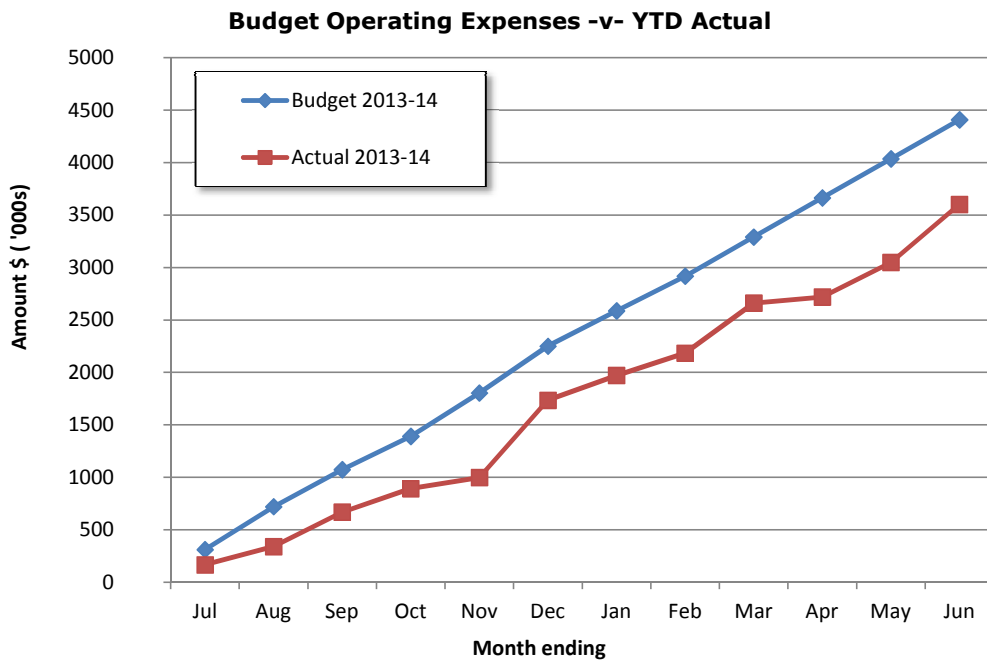
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

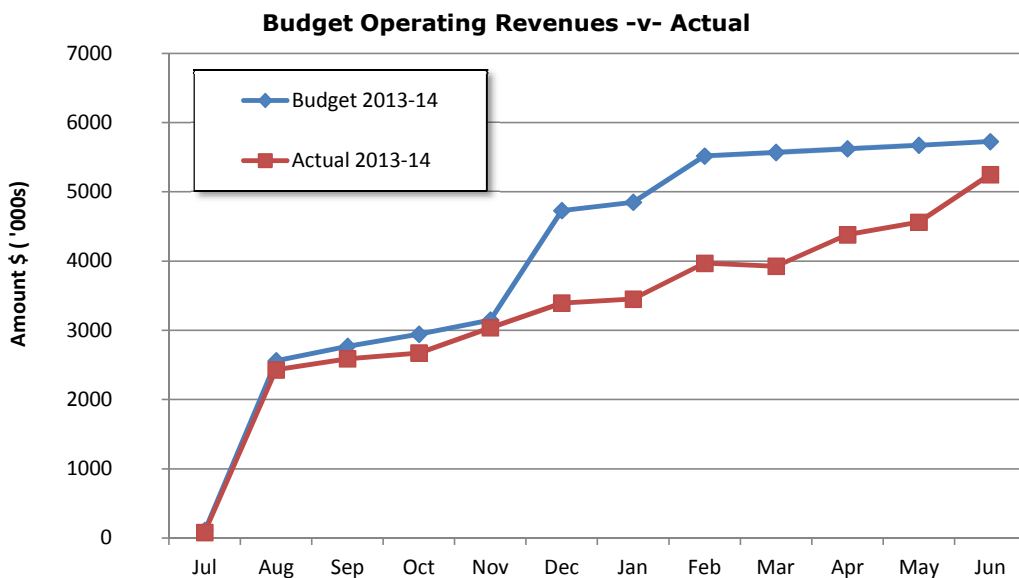
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
 34 (2)(c) **Note 2 - Graphical Representation - Source Statement of Financial Activity**

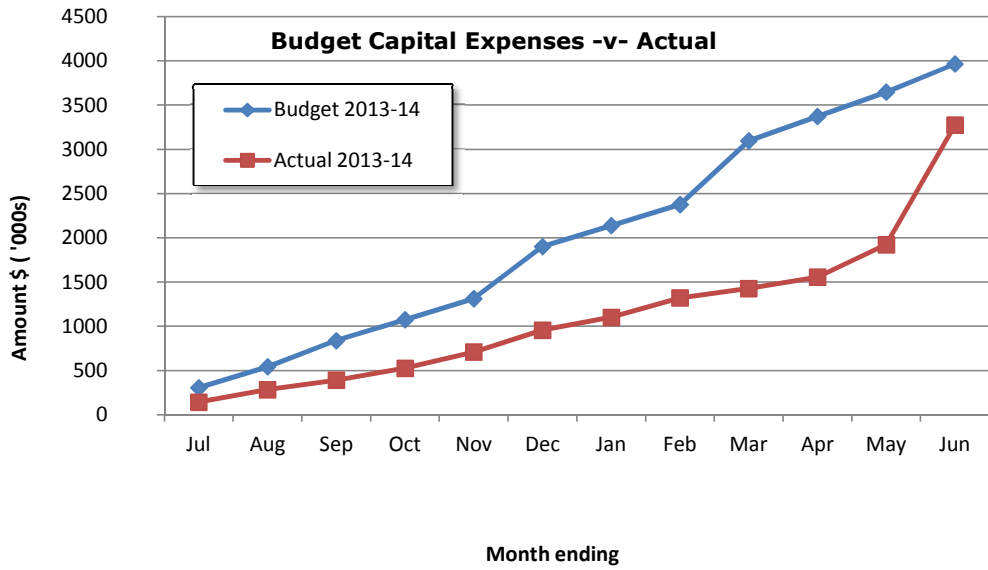


**Comments/Notes - Operating Expenses**

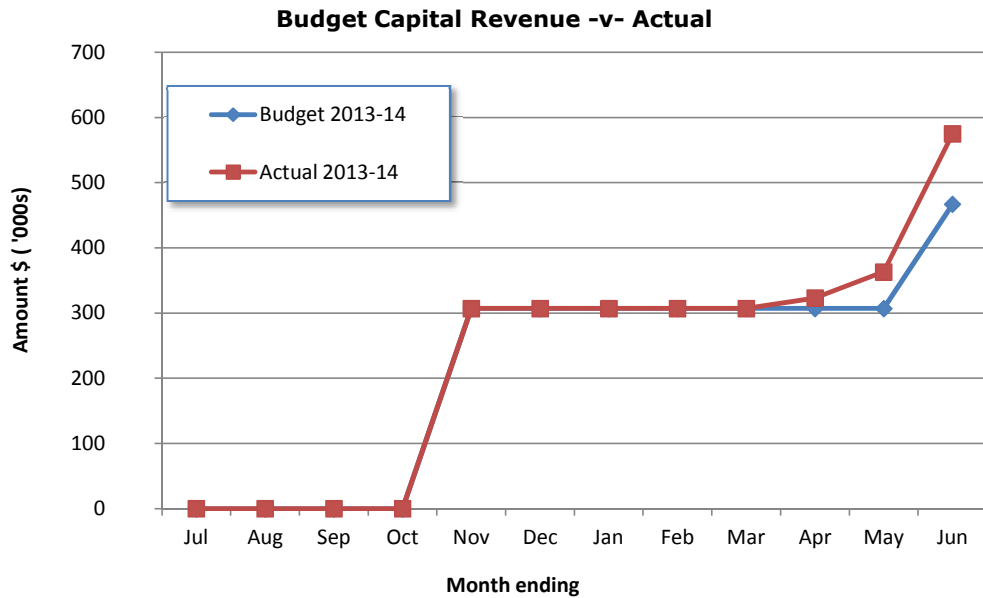


**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

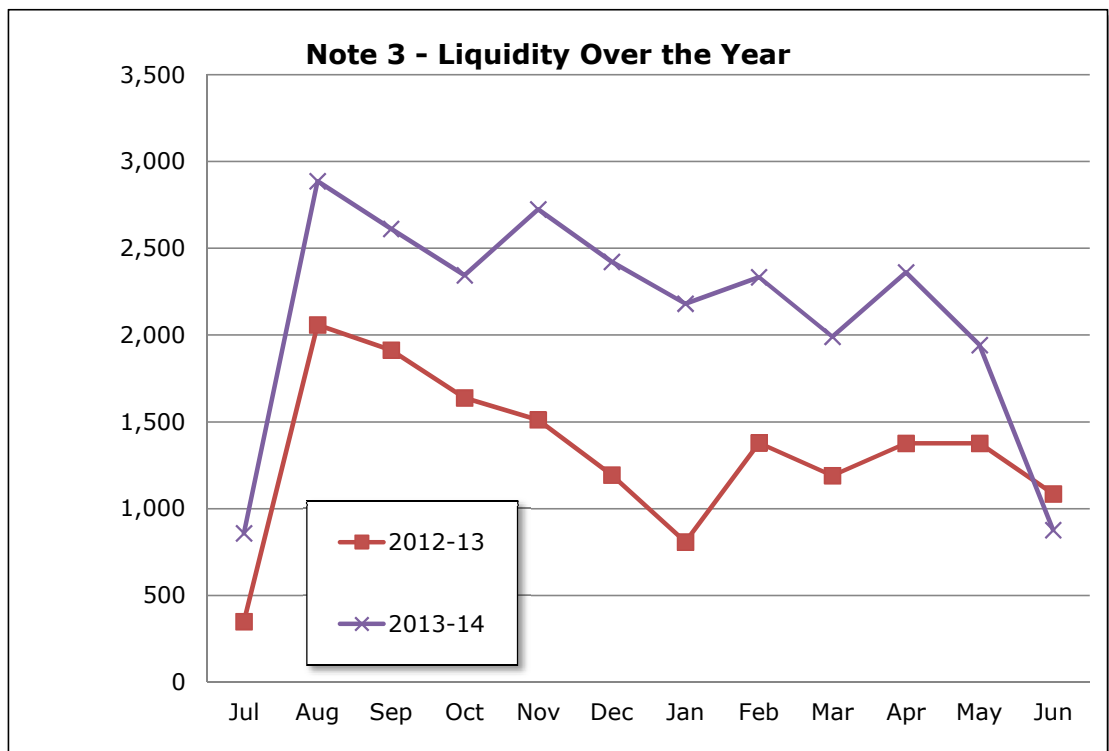


**Comments/Notes - Capital Revenues**

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
 34 (2)(a) **Note 3: NET CURRENT FUNDING POSITION**

|  | Positive=Surplus (Negative=Deficit) |                  |                  |                       |
|--|-------------------------------------|------------------|------------------|-----------------------|
|  | 2013-14                             |                  |                  |                       |
|  | Note                                | This Period      | Last Period      | Same Period Last Year |
|  | \$                                  | \$               | \$               |                       |
| <b>Current Assets</b>                          |                                     |                  |                  |                       |
| Cash Unrestricted                              | 1,086,716                           | 1,830,204        | 1,187,960        |                       |
| Cash Restricted                                | 1,651,745                           | 1,165,670        | 1,159,147        |                       |
| Receivables - Rates and Rubbish                | 74,593                              | 94,227           | 93,350           |                       |
| Receivables -Other                             | 48,955                              | 22,514           | 99,566           |                       |
| Tax Receivable                                 | 37,857                              | 12,431           | 99,753           |                       |
| Inventories                                    | 3,653                               | 10,600           | 10,600           |                       |
|  | 2,903,519                           | 3,135,646        | 2,650,376        |                       |
| <b>Less: Current Liabilities</b>               |                                     |                  |                  |                       |
| Payables                                       | (374,785)                           | (26,674)         | (384,221)        |                       |
| GST Payable                                    | 0                                   | 0                | (34,088)         |                       |
| Provisions                                     | (256,491)                           | (256,491)        | (256,491)        |                       |
|  | (631,276)                           | (283,165)        | (674,800)        |                       |
| Less: Cash Restricted                          | (1,651,745)                         | (1,165,670)      | (1,147,048)      |                       |
| Less: Loan Liability not required to be funded | 256,491                             | 256,491          | 256,491          |                       |
| <b>Net Current Funding Position</b>            | <b>876,989</b>                      | <b>1,943,302</b> | <b>1,085,019</b> |                       |





**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg

34 (2)(c) **Note 4: CASH AND INVESTMENTS**

|   | Interest Rate | Unrestricted \$  | Restricted \$    | Trust \$       | Total Amount \$  | Institution | Maturity Date |
|---|---------------|------------------|------------------|----------------|------------------|-------------|---------------|
| <b>(a) Cash Deposits</b>                  |               |                  |                  |                |                  |             |               |
| At Call (000040)                          |               | 301,920          |                  |                | 301,920          | WBC         | Call          |
| At Call (305784)                          |               | 784,095          |                  |                | 784,095          | WBC         | Call          |
| At Call (000067)                          |               |                  |                  | 159,330        |                  |             |               |
| <b>(b) Term Deposits</b>                  |               |                  |                  |                |                  |             |               |
| TD 39-6911 - Leave                        |               |                  | 41,295           |                | 41,295           | WBC         |               |
| TD 39-6938 - Water                        |               |                  | 13,535           |                | 13,535           | WBC         |               |
| TD 39-6903 - Office                       |               |                  | 8,197            |                | 8,197            | WBC         |               |
| TD 39-2531 - Vehicle                      |               |                  | 120,390          |                | 120,390          | WBC         |               |
| TD 39-2582 - Legal                        |               |                  | 27,808           |                | 27,808           | WBC         |               |
| TD 39-6946 - Grants                       |               |                  | 542,462          |                | 542,462          | WBC         |               |
| TD 39-2574 - Land                         |               |                  | 117,644          |                | 117,644          | WBC         |               |
| TD 39-2590 - Roadworks                    |               |                  | 110,195          |                | 110,195          | WBC         |               |
| TD 39-2582 - Landcare                     |               |                  | 83,085           |                | 83,085           | WBC         |               |
| TD 39-2558 - Building                     |               |                  | 587,133          |                | 587,133          | WBC         |               |
| TD 462763 - POS Bill Hemsley Park         |               |                  |                  | 275,119        |                  | WBC         | 11.08.2014    |
| TD 454181 - POS Wokarena                  |               |                  |                  | 122,895        |                  | WBC         | 30.07.2014    |
| TD 454202 - Wokarena Intersection Upgrade |               |                  |                  | 109,588        |                  | WBC         | 30.07.2014    |
| <b>Total</b>                              |               | <b>1,086,015</b> | <b>1,651,744</b> | <b>666,932</b> | <b>2,737,759</b> |             |               |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
(2)(b)

**Note 5: MAJOR VARIANCES**

| Comments/Reason for Variance  | Variance |           | \$'000 |           |
|---|----------|-----------|--------|-----------|
|   | Timing   | Permanent | Timing | Permanent |
| <b>5.1 OPERATING REVENUE (EXCLUDING RATES)</b>  |          |           |        |           |
| <b>5.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>  |          |           |        |           |
| GL 0553 Workforce capacity building plan, grant to be spent 14/15   |          | ■         |        | 25        |
| GL 2203 Landcare grant not yet received   |          | ■         |        | -191      |
| GL 2123 State NRM   |          | ■         |        | 75        |
| GL 3633 Mens Shed grant not yet received  |          | ■         |        | -51       |
| GL 4513 Diesel Fuel Rebate exceeds budget estimate  |          | ■         |        | 28        |
| <b>5.1.2 PROFIT ON ASSET DISPOSAL</b>   |          |           |        |           |
| <b>5.1.3 FEES AND CHARGES</b>   |          |           |        |           |
| GL 7302 Private Works less than budget  |          | ■         |        | -20       |
| <b>5.1.4 INTEREST EARNINGS</b>  |          |           |        |           |
| GL 0453 Interest received on municipal fund exceeds budget  |          | ■         |        | 28        |
| <b>5.1.5 OTHER REVENUE</b>  |          |           |        |           |
| <b>5.2 OPERATING EXPENSES</b>   |          |           |        |           |
| <b>5.2.1 EMPLOYEE COSTS</b>   |          |           |        |           |
| <b>5.2.2 MATERIAL AND CONTRACTS</b>   |          |           |        |           |
| GL 0462 Members refreshments and meals were below budget  |          | ■         |        | 11        |
| GL 0632 Staff training is currently budget under budget   |          | ■         |        | 17        |
| GL 0682 Consultancy is currently under budget, \$25000 will be expended in July for revaluation of land and buildings and the remainder needs to be transferred to salaries for the accounting work |          | ■         |        | 43        |
| GL 1762 Domestic rubbish collection below budget. The supplier invoices have been delayed and it is expected to pay these funds by year end.  |          | ■         |        | 19        |
| GL 1902 Landcare grant expenditure below budget   |          | ■         |        | 195       |
| GL 2022 Landcare expenditure below budget   |          | ■         |        | 34        |
| GL 2042 Declared species expenditure below budget   |          | ■         |        | 49        |
| GL 3132 Mens Shed project not commenced   |          | ■         |        | 70        |
| GL 3372 Road Maintenance materials are below budget as construction work took more time than budgeted   |          | ■         |        | 23        |
| GL 4242 Gravel pit rehabilitation not commenced   |          | ■         |        | 18        |
| GL 4492 Parts and repairs are below budget  |          | ■         |        | 14        |
| GL 4542 Fuel purchases are below budget   |          | ■         |        | 20        |
| <b>5.2.3 UTILITY CHARGES</b>  |          |           |        |           |
| <b>5.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>  |          |           |        |           |
| <b>5.2.5 INTEREST EXPENSES</b>  |          |           |        |           |
| <b>5.2.6 INSURANCE EXPENSES</b>   |          |           |        |           |
| <b>5.2.7 LOSS ON ASSET DISPOSAL</b>   |          |           |        |           |
| <b>5.2.8 OTHER EXPENDITURE</b>  |          |           |        |           |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
(2)(b)

**Note 5: MAJOR VARIANCES**

| Comments/Reason for Variance  | Variance |           | \$'000 |           |
|---|----------|-----------|--------|-----------|
|   | Timing   | Permanent | Timing | Permanent |
| <b>5.3 CAPITAL REVENUE</b>  |          |           |        |           |
| <b>5.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>  |          |           |        |           |
| GL 3173 Midwest Regional Road Group funds not yet received  |          | ■         |        | -245      |
| GL 3154 Blackspot funding   |          | ■         |        | -20       |
| GL 3183 Royalties for Regions - delayed to 14/15 with corresponding material costs also delayed - East Bowes Road   |          | ■         |        | -500      |
| <b>5.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>   |          |           |        |           |
| <b>5.3.3 PROCEEDS FROM NEW DEBENTURES</b>   |          |           |        |           |
| <b>5.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>   |          |           |        |           |
| <b>5.3.5 PROCEEDS FROM ADVANCES</b>   |          |           |        |           |
| <b>5.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>   |          |           |        |           |
| <b>5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>   |          |           |        |           |
| Unspent grant funding   |          | ■         |        | -548      |
| <b>5.4 CAPITAL EXPENSES</b>   |          |           |        |           |
| <b>5.4.1 LAND HELD FOR RESALE</b>   |          |           |        |           |
| <b>5.4.2 LAND AND BUILDINGS</b>   |          |           |        |           |
| Proposed new Yuna Hall is under budget as it not expected to be completed this year. It will have no impact on the budget as it is funded from a reserve transfer |          | ■         |        | 94        |
| Yuna Hall asbestos roof removal   |          | ■         |        | -25       |
| <b>5.4.3 PLANT AND EQUIPMENT</b>  |          |           |        |           |
| Works Supervisor dual cab ute no longer being purchased this year   |          | ■         |        | 38        |
| <b>5.4.4 FURNITURE AND EQUIPMENT</b>  |          |           |        |           |
| <b>5.4.5 INFRASTRUCTURE ASSETS - ROADS</b>  |          |           |        |           |
| GL 3125 East Bowes Road work delayed until 14/15 due to funding delay   |          | ■         |        | 991       |
| GL 3126 Regional Road Group work not yet complete   |          | ■         |        | 210       |
| GL 3184 Eliza Shaw Road corner widening   |          | ■         |        | 15        |
| <b>5.4.6 INFRASTRUCTURE ASSETS - OTHER</b>  |          |           |        |           |
| <b>5.4.7 PURCHASES OF INVESTMENT</b>  |          |           |        |           |
| <b>5.4.8 REPAYMENT OF DEBENTURES</b>  |          |           |        |           |
| <b>5.4.9 ADVANCES TO COMMUNITY GROUPS</b>   |          |           |        |           |
| <b>5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>  |          |           |        |           |
| <b>5.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>  |          |           |        |           |
| <b>5.5 OTHER ITEMS</b>  |          |           |        |           |
| <b>5.5.1 RATE REVENUE</b>   |          |           |        |           |
| <b>5.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>   |          | ■         |        | 175       |
|   |          |           | 0      | 592       |

In accordance with AAS 5, Council adopted 10% with \$10,000 minimum as the value to be used in the detailed statement of financial activity for reporting material variances.

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg

34 (2)(c) **Note 6: BUDGET AMENDMENTS**

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

This note is not yet available and will be provided at a later date

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg 34

(2)(c) **Note 7: RECEIVABLES**

**Receivables - Rates and Rubbish**

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

**Net Rates Collectable**  
 % Collected

| Current<br>2013-14 | Previous<br>2012-13 |
|--------------------|---------------------|
| \$ 93              | n/a                 |
| 2,073              | 1,885               |
| (2,092)            | (1,792)             |
| <b>74</b>          | <b>93</b>           |
| <b>74</b>          | <b>93</b>           |
| 96.58%             | n/a                 |

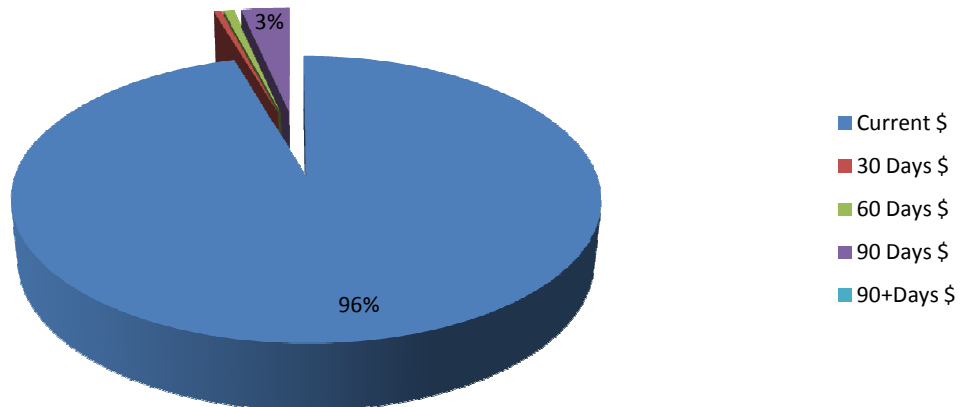
**Receivables - General**

| Current   | 30 Days | 60 Days | 90 Days  | 90+Days       |
|-----------|---------|---------|----------|---------------|
| \$ 44,926 | \$ 223  | \$ 330  | \$ 1,559 | \$ 0          |
|           |         | 2,499   |          | <b>47,038</b> |

**Total Outstanding**

Amounts shown above include GST (where applicable)

**Note 7 - Accounts Receivable (Non Rates)**



**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

**Note 7a: RATES**

| <u>RATE TYPE</u>             | Rate<br>in<br>\$      | Number<br>of<br>Properties | Rateable<br>Value<br>\$ | 2013/14<br>Rate<br>Revenue<br>\$ | 2013/14<br>Interim<br>Rates<br>\$ | 2013/14<br>Back<br>Rates<br>\$ | 2013/14<br>Total<br>Revenue<br>\$ | 2012/13<br>Actual<br>Revenue<br>\$ |
|------------------------------|-----------------------|----------------------------|-------------------------|----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|------------------------------------|
| <b>General Rate</b>          |                       |                            |                         |                                  |                                   |                                |                                   |                                    |
| GRV                          | 10.4802               | 287                        | 2,750,243               | 288,231                          | 9,241                             | 5                              | 297,477                           | 252,720                            |
| UV Rural                     | 0.8729                | 398                        | 173,986,482             | 1,518,728                        | 343                               |                                | 1,519,071                         | 1,422,727                          |
| UV Oakajee Industrial Estate | 1.8399                | 3                          | 8,974,000               | 165,113                          |                                   |                                | 165,113                           | 154,359                            |
| <b>Sub-Totals</b>            |                       | 688                        | 185,710,725             | 1,972,072                        | 9,584                             | 5                              | 1,981,661                         | 1,829,806                          |
| <b>Minimum Rates</b>         |                       |                            |                         |                                  |                                   |                                |                                   |                                    |
|                              | <b>Minimum<br/>\$</b> |                            |                         |                                  |                                   |                                |                                   |                                    |
| GRV                          | 650                   | 141                        | 609,335                 | 91,650                           |                                   |                                | 91,650                            | 103,950                            |
| UV Rural                     | 320                   | 19                         | 95,625                  | 6,080                            |                                   |                                | 6,080                             | 6,600                              |
| UV Oakajee Industrial Estate | 320                   | 0                          | 0                       | 0                                |                                   |                                | 0                                 | 0                                  |
| <b>Sub-Totals</b>            |                       | 160                        | 704,960                 | 97,730                           | 0                                 | 0                              | 97,730                            | 110,550                            |
| Less Concessions             |                       |                            |                         |                                  |                                   |                                | 2,079,391                         | 1,940,356                          |
| Less Write-off allowance     |                       |                            |                         |                                  |                                   |                                | 0                                 | 0                                  |
| Specified Area Rates         |                       |                            |                         |                                  |                                   |                                | 0                                 | (2,900)                            |
| Movement in Excess Rates     |                       |                            |                         |                                  |                                   |                                | (6,044)                           | (53,782)                           |
| Discounts                    |                       |                            |                         |                                  |                                   |                                | 0                                 | 0                                  |
| <b>Totals</b>                |                       |                            |                         |                                  |                                   |                                | 2,073,347                         | 1,883,674                          |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
34 (2)(c) **Note 8: GRANTS AND CONTRIBUTIONS**

Comments - Grants and Contributions

| Program/Details<br>GL                                       | Provider                  | Approval<br>(Yes/No) | 2013-14<br>Budget | Variations<br>Additions<br>(Deletions) | Capital          | Operating        | Revised<br>Grant | Recoup Status    |                  |
|---|---------------------------|----------------------|-------------------|--|------------------|------------------|------------------|------------------|------------------|
|   |                           |                      |                   |  |                  |                  |                  | Received         | Not Received     |
|   |                           |                      | \$                | \$                                     | \$               | \$               | \$               | \$               | \$               |
| <b>GENERAL PURPOSE GRANTS</b>                               |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Grants Commission Roads                                     | Grants Comm.              | Yes                  | 231,081           | 0                                      | 0                | 231,081          | 231,081          | 229,848          | 1,233            |
| Grants Commission Equalisation                              | Grants Comm.              | Yes                  | 159,825           | 0                                      | 0                | 159,825          | 159,825          | 155,700          | 4,125            |
| <b>ADMINISTRATION</b>                                       |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Local Government Energy Efficiency                          |                           | No                   | 3,299             | 0                                      | 0                | 3,299            | 3,299            | 0                | 3,299            |
| Workforce Planning Grant                                    | Dept Reg Dev              | Yes                  | 0                 | 0                                      | 0                | 0                | 0                | 25,000           | 0                |
| Generator funding   | Unknown                   | No                   | 18,000            | (18,000)                               | 0                | 18,000           | 0                | 0                | 0                |
| <b>LAW, ORDER, PUBLIC SAFETY</b>                            |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Emergency Evacuation Plan                                   |                           |                      |                   |  |                  | 13,278           |                  | 13,278           | (13,278)         |
| Fire Brigade Operating                                      | FESA                      | Yes                  | 26,400            | 0                                      | 0                | 26,400           | 26,400           | 36,994           | 0                |
| Purchase of Nabawa BFB 4.4                                  | FESA                      | Yes                  | 303,300           | 0                                      | 303,300          | 0                | 303,300          | 354,040          | (50,740)         |
| Purchase of Yuna BFB Light Tanker                           | FESA                      | Yes                  | 113,560           | 0                                      | 113,560          | 0                | 113,560          | 113,667          | 0                |
| Cat Act Implementation                                      |                           | No                   | 5,335             | (5,335)                                | 0                | 5,335            | 0                | 0                | 0                |
| <b>EDUCATION AND WELFARE</b>                                |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Nabawa Playgroup improvements                               | RDA                       | No                   | 16,000            | (16,000)                               | 16,000           | 0                | 0                | 0                | 0                |
| <b>HOUSING</b>  |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Local Government Energy Efficiency                          |                           |                      | 13,197            | (3,300)                                | 0                | 13,197           | 9,897            | 0                | 9,897            |
| <b>COMMUNITY AMENITIES</b>                                  |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Saluting Their Service                                      | Dept Vet Affairs          |                      | 3,400             | 0                                      | 3,400            | 0                | 3,400            | 0                | 3,400            |
| Mens Shed   | Australia Post            |                      | 25,000            | 0                                      | 25,000           | 0                | 25,000           | 0                | 25,000           |
| Mens Shed   | Chapman Valley Mens Shed  |                      | 22,500            | 0                                      | 22,500           | 0                | 22,500           | 0                | 22,500           |
| Mens Shed   | Corpote Sponsorship       |                      | 17,000            | (17,000)                               | 17,000           | 0                | 0                | 0                | 0                |
| Nabawa Cemetery Improvements                                | RDA                       | No                   | 22,464            | (22,464)                               | 22,464           | 0                | 0                | 0                | 0                |
| Waste Management Improvement Plan                           |                           |                      | 0                 | 40,890                                 | 0                | 0                | 40,890           | 22,490           | 18,400           |
| Regional Collaboration                                      | NACC                      |                      | 5,000             | 0                                      | 0                | 5,000            | 5,000            | 5,000            | 0                |
| Rivers and Wetlands   | NACC                      |                      | 5,000             | 0                                      | 0                | 5,000            | 5,000            | 5,000            | 0                |
| Dune Rehabilitation   | WA Planning Commission    |                      | 0                 | 0                                      | 0                | 0                | 0                | 2,700            | 0                |
| Boxthorn Spraying   |                           |                      | 69,000            | (69,000)                               | 0                | 69,000           | 0                | 0                | 0                |
| Education Package   | NACC                      |                      | 156,000           | 0                                      | 0                | 156,000          | 156,000          | 75,000           | 81,000           |
| Greenough River Fencing and Reveg                           | Biodiversity Fund         |                      | 435,500           | 0                                      | 0                | 435,500          | 435,500          | 0                | 435,500          |
| Moresby Stage 4   |                           |                      | 50,000            | (50,000)                               | 0                | 50,000           | 0                | 0                | 0                |
| Upper Chapman Stage 4                                       |                           |                      | 50,000            | (50,000)                               | 0                | 50,000           | 0                | 0                | 0                |
| South Coronation Viewing Platform                           | GPA                       |                      | 22,400            | (22,400)                               | 0                | 22,400           | 0                | 0                | 0                |
| Declared Species Grant                                      |                           |                      | 10,000            | 13,000                                 | 0                | 10,000           | 23,000           | 21,845           | 1,155            |
| <b>RECREATION AND CULTURE</b>                               |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Capturing, Connecting and Celebrating<br>the last 100 years | Dept Sustainability       | Yes                  | 11,049            | 0                                      | 11,049           |                  | 11,049           | 11,049           | 0                |
| Celebrating 100 years of Old Roads<br>Board Building        | Dept Sustainability       | Yes                  | 4,150             | 0                                      | 4,150            |                  | 4,150            | 4,150            | 0                |
| Conservation of Old Roads Board<br>Building                 | Lotterywest               | Yes                  | 32,540            | (4,950)                                | 32,540           |                  | 27,590           | 24,890           | 2,700            |
| Nanson Museum Arbour<br>Improvements Project                | RDA                       | No                   | 10,000            | (10,000)                               | 10,000           |                  | 0                | 0                | 0                |
| Heritage Advisory Service Subsidy                           | The State Heritage Office |                      |                   |  |                  |                  |                  | 647              | 0                |
| <b>TRANSPORT</b>  |                           |                      |                   |  |                  |                  |                  |                  |                  |
| <b>REGIONAL ROAD GROUP</b>                                  |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Dartmoor Road gravel sheeting                               | MRWA                      | Yes                  | 196,643           | 0                                      | 196,643          |                  | 196,643          | 78,657           | 117,986          |
| Yuna Tenindewa Road   | MRWA                      | Yes                  | 218,023           | 0                                      | 218,023          |                  | 218,023          | 174,418          | 43,605           |
| <b>COMMODITY ROUTE FUNDING</b>                              |                           |                      |                   |  |                  |                  |                  |                  |                  |
| East Nabawa Road  | MRWA                      | Yes                  | 140,000           | 0                                      | 140,000          |                  | 140,000          | 56,000           | 84,000           |
| <b>BLACKSPOT FUNDING</b>                                    |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Nabawa Yetna Road   | MRWA                      | Yes                  | 23,533            | 0                                      | 23,533           |                  | 23,533           | 14,523           | 9,010            |
| Chapman Valley Road   | MRWA                      | Yes                  | 25,333            | (14,667)                               | 25,333           |                  | 10,666           |                  | 10,666           |
| <b>ROADS TO RECOVERY</b>                                    |                           |                      |                   |  |                  |                  |                  |                  |                  |
| East Bowes Road   | Fed Govt                  | Yes                  | 174,179           | 0                                      | 174,179          |                  | 174,179          | 174,179          | 0                |
| <b>ROYALTIES FOR REGIONS</b>                                |                           |                      |                   |  |                  |                  |                  |                  |                  |
| East Bowes Road   | Dept Reg Development      | No                   | 867,365           | 0                                      | 867,365          |                  | 867,365          | 367,365          | 500,000          |
| <b>DIRECT ROAD GRANT</b>                                    |                           |                      |                   |  |                  |                  |                  |                  |                  |
| Direct Road Grant   | MRWA                      | Yes                  | 91,440            | 0                                      | 91,440           | 91,440           | 91,440           | 91,440           | 0                |
| <b>ECONOMIC SERVICES</b>                                    |                           |                      |                   |  |                  |                  |                  |                  |                  |
| <b>OTHER PROPERTY &amp; SERVICES</b>                        |                           |                      |                   |  |                  |                  |                  |                  |                  |
| <b>TOTALS</b>   |                           |                      | <b>3,577,516</b>  | <b>(249,226)</b>                       | <b>2,317,479</b> | <b>1,364,755</b> | <b>3,328,290</b> | <b>2,057,880</b> | <b>1,309,458</b> |

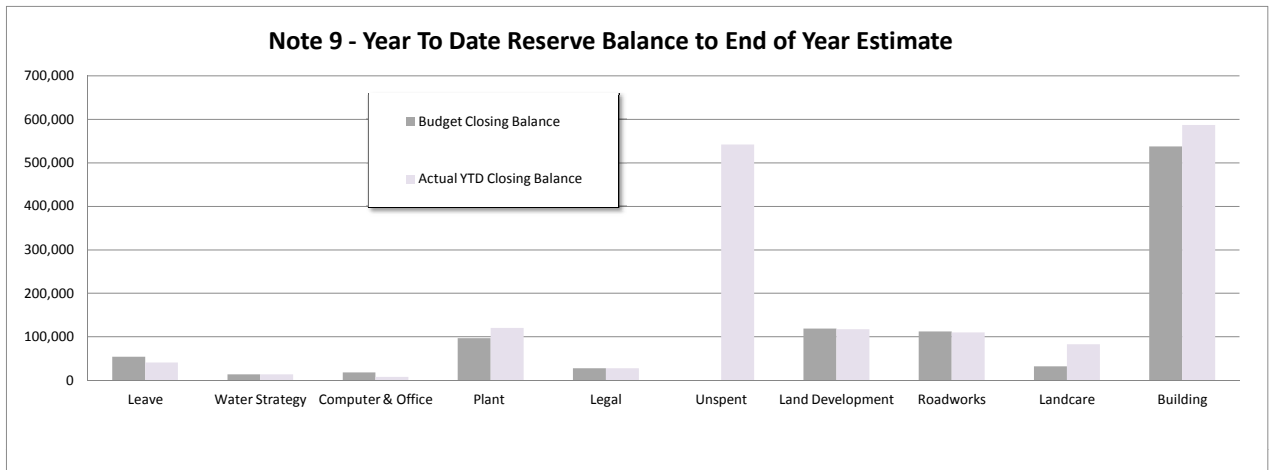
Comments - Grants and Contributions



**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg  
 34 (2)(c) **Note 9: Cash Backed Reserve.**

| 2013-14           |                  |                        |                        |                         |                         |                          |                          |                   |                        |                            |  |
|-------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-------------------|------------------------|----------------------------|--|
| Name              | Opening Balance  | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Reference         | Budget Closing Balance | Actual YTD Closing Balance |  |
|                   | \$               | \$                     | \$                     | \$                      | \$                      | \$                       | \$                       |                   | \$                     | \$                         |  |
| Leave             | 52,646           | 1,800                  | 1,108                  | 0                       | 0                       | 0                        | (12,459)                 |                   | 54,446                 | 41,295                     |  |
| Water Strategy    | 13,204           | 400                    | 331                    | 0                       | 0                       | 0                        | 0                        |                   | 13,604                 | 13,535                     |  |
| Computer & Office | 12,646           | 500                    | 379                    | 4,665                   | 4,665                   | 0                        | (9,493)                  | 06/14-9           | 17,811                 | 8,197                      |  |
| Plant             | 101,820          | 5,000                  | 2,557                  | 0                       | 16,013                  | (10,000)                 | 0                        | Budget and 06/14- | 96,820                 | 120,390                    |  |
| Legal             | 27,126           | 840                    | 682                    | 0                       | 0                       | 0                        | 0                        |                   | 27,966                 | 27,808                     |  |
| Unspent           | 608              | 0                      | 0                      | 0                       | 541,854                 | 0                        | 0                        |                   | 608                    | 542,462                    |  |
| Land Development  | 114,706          | 4,500                  | 2,938                  | 0                       | 0                       | 0                        | 0                        |                   | 119,206                | 117,644                    |  |
| Roadworks         | 107,496          | 5,000                  | 2,699                  | 0                       | 0                       | 0                        | 0                        |                   | 112,496                | 110,195                    |  |
| Landcare          | 80,958           | 1,100                  | 2,127                  | 0                       | 0                       | (50,060)                 | 0                        | Budget            | 31,998                 | 83,085                     |  |
| Building          | 635,838          | 20,000                 | 15,969                 | 0                       | 0                       | (117,729)                | (64,674)                 | Budget and 06/14- | 538,109                | 587,133                    |  |
|                   |                  |                        |                        |                         | 0                       |                          | 0                        |                   |                        |                            |  |
|                   | <b>1,147,048</b> | <b>39,140</b>          | <b>28,790</b>          | <b>4,665</b>            | <b>562,532</b>          | <b>(177,789)</b>         | <b>(86,626)</b>          |                   | <b>1,013,064</b>       | <b>1,651,744</b>           |  |



**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

FM Reg 34

(2)(c) **Note 10: CAPITAL ACQUISITIONS**

| Land and Buildings              | Current Budget<br>This Year |                |               | Variance<br>(Under)Over |   |
|---------------------------------|-----------------------------|----------------|---------------|-------------------------|---|
|                                 | Full Year<br>Budget         | YTD Budget     | Actual        |                         |   |
|                                 | \$                          | \$             | \$            | \$                      |   |
| Staff Housing                   | 29,173                      | 29,173         | 22,156        | (7,017)                 | ▼ |
| Admin Office                    | 7,031                       | 7,031          | 4,461         | (2,570)                 | ▼ |
| Nabawa Cemetery                 | 7,000                       | 7,000          | 2,672         | (4,328)                 | ▼ |
| Yuna Hall ramp                  | 5,000                       | 5,000          | 0             | (5,000)                 | ▼ |
| Yuna Hall Roof                  | 9,500                       | 9,500          | 33,889        | 24,389                  |   |
| Yuna Community Centre Proposal  | 100,000                     | 100,000        | 5,723         | (94,277)                | ▼ |
| Conservation works at Old Roads |                             |                |               |                         |   |
| Board Building                  | 27,590                      | 27,590         | 30,290        | 2,700                   | ▲ |
| Interpretive signage project    | 2,000                       | 2,000          | 0             | (2,000)                 | ▼ |
| <b>Capital Totals</b>           | <b>187,294</b>              | <b>187,294</b> | <b>99,191</b> | <b>(88,103)</b>         |   |

| Plant and Equipment              | Current Budget<br>This Year |                |                | Variance<br>(Under)Over |   |
|----------------------------------|-----------------------------|----------------|----------------|-------------------------|---|
|                                  | Full Year<br>Budget         | YTD Budget     | Actual         |                         |   |
|                                  | \$                          | \$             | \$             | \$                      |   |
| 4.4 Broadacre Style Cab - Nabawa | 303,300                     | 303,300        | 354,041        | 50,741                  | ▲ |
| Light Tanker - Yuna              | 113,560                     | 113,560        | 113,667        | 107                     | ▲ |
| Water Tanker Trailer             | 110,000                     | 110,000        | 108,961        | (1,039)                 | ▼ |
| Side Tipper Trailer              | 90,000                      | 90,000         | 96,457         | 6,457                   | ▲ |
| Dual Cab - Works Supervisor      | 38,500                      | 38,500         | 0              | (38,500)                | ▼ |
| <b>Capital Totals</b>            | <b>655,360</b>              | <b>655,360</b> | <b>673,126</b> | <b>17,766</b>           |   |

| Furniture and Equipment | Current Budget<br>This Year |            |              | Variance<br>(Under)Over |   |
|-------------------------|-----------------------------|------------|--------------|-------------------------|---|
|                         | Full Year<br>Budget         | YTD Budget | Actual       |                         |   |
|                         | \$                          | \$         | \$           | \$                      |   |
| ipads for Councillors   | 0                           | 0          | 8,721        | 8,721                   | ▲ |
| <b>Capital Totals</b>   | <b>0</b>                    | <b>0</b>   | <b>8,721</b> | <b>8,721</b>            |   |

| Tools and Equipment                | Current Budget<br>This Year |              |              | Variance<br>(Under)Over |   |
|------------------------------------|-----------------------------|--------------|--------------|-------------------------|---|
|                                    | Full Year<br>Budget         | YTD Budget   | Actual       |                         |   |
|                                    | \$                          | \$           | \$           | \$                      |   |
| Replacement of traffic classifiers | 9,000                       | 9,000        | 9,071        | 71                      | ▲ |
| <b>Capital Totals</b>              | <b>9,000</b>                | <b>9,000</b> | <b>9,071</b> | <b>71</b>               |   |

| Infrastructure Assets Roads | Current Budget<br>This Year |                  |                  | Variance<br>(Under)Over |   |
|-----------------------------|-----------------------------|------------------|------------------|-------------------------|---|
|                             | Full Year<br>Budget         | YTD Budget       | Actual           |                         |   |
|                             | \$                          | \$               | \$               | \$                      |   |
| East Bowes Road             | 1,979,174                   | 1,979,174        | 987,369          | (991,805)               | ▼ |
| Dartmoor Road               | 294,964                     | 294,964          | 145,609          | (149,355)               | ▼ |
| Yuna Tenindewa Road         | 327,035                     | 327,035          | 316,914          | (10,121)                | ▼ |
| East Nabawa Road            | 210,000                     | 210,000          | 158,807          | (51,193)                | ▼ |
| Eliza Shaw Drive            | 15,000                      | 15,000           | 0                | (15,000)                | ▼ |
| Chapman Valley Road         | 18,000                      | 18,000           | 13,637           | (4,363)                 | ▼ |
| Nabawa Yetna Road           | 82,815                      | 82,815           | 83,404           | 589                     | ▲ |
| <b>Capital Totals</b>       | <b>2,926,988</b>            | <b>2,926,988</b> | <b>1,705,740</b> | <b>(1,221,248)</b>      |   |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

**Note 11: LOANS**

| Particulars                                  | Rates of Interest | Principal 1 July 2013 | New Loans 13/14 Budget | Interest Repayments |               | Principal Repayments |                | Principal Outstanding |                | Year of Expiry |
|--|-------------------|-----------------------|------------------------|---------------------|---------------|----------------------|----------------|-----------------------|----------------|----------------|
|  | %                 |                       | \$                     | 13/14 Budget        | YTD Actual    | 13/14 Budget         | YTD Actual     | 13/14 Budget          | YTD Actual     |                |
| <b>Recreation and Culture</b>                |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 89 - U/grade Community Centre & Stadium | 5.99              | 62,536                |                        | 4,512               | 3,493         | 8,243                | 6,545          | 54,293                | 55,991         | 2020/21        |
| <b>Transport</b>                             |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 92 - Plant                              | 5.45              | 65,788                |                        | 3,790               | 1,818         | 65,788               | 43,267         | 0                     | 22,522         | 2013/14        |
| <b>Transport</b>                             |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 93 - Plant                              | 5.36              | 146,870               |                        | 7,121               | 3,896         | 71,493               | 71,493         | 75,377                | 75,377         | 2014/15        |
| <b>Transport</b>                             |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 95 - Plant                              | 5.46              | 63,234                |                        | 3,012               | 2,735         | 19,941               | 19,941         | 43,293                | 43,293         | 2015/16        |
| <b>Transport</b>                             |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 96 - Plant                              |                   |                       | 151,500                | 0                   | 0             | 0                    | 0              | 160,000               | 151,500        | 2018/19        |
| <b>Community Amenities</b>                   |                   |                       |                        |                     |               |                      |                |                       |                |                |
| Loan 94 - Buller Study                       | 5.87              | 43,499                |                        | 2,305               | 729           | 21,120               | 21,120         | 22,379                | 22,379         | 2014/15        |
|  |                   | <b>381,927</b>        | <b>151,500</b>         | <b>20,740</b>       | <b>12,671</b> | <b>186,585</b>       | <b>162,366</b> | <b>355,342</b>        | <b>371,061</b> |                |

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2014**

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(2)(c) **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<br>Balance<br>1-Jul-13 | Amount<br>Received | Amount<br>Paid | Closing<br>Balance<br>30-Jun-14 |
|-------------------------------|--------------------------------|--------------------|----------------|---------------------------------|
|                               | \$                             | \$                 | \$             | \$                              |
| Bonds - Hall Hire             |                                | (2,000)            | 2,000          | 0                               |
| Nomination Deposits           |                                | (480)              | 480            | 0                               |
| Building Commission           |                                | (9,440)            | 9,354          | (86)                            |
| CTF Levy                      |                                | (17,213)           | 17,113         | (100)                           |
| Yuna Swimming Pool Subsidy    |                                | 0                  | 0              | 0                               |
| Sale of Land                  |                                | 0                  | 0              | 0                               |
| Social Club                   | (901)                          | 0                  | 811            | (90)                            |
| Refundable Deposit            |                                | (100)              | 100            | 0                               |
| Contribution from Sub-divider | (168,218)                      | (568,208)          | 86,947         | (649,479)                       |
| Post Office Deposit Income    | (760)                          | (180)              | 0              | (940)                           |
| Engineering Bond              |                                | 0                  | 0              | 0                               |
| Engineering Bond              | (10,000)                       | 0                  | 0              | (10,000)                        |
| Unclaimed Monies              | (930)                          | 0                  | 930            | 0                               |
| Standpipe Card Bond Income    | (100)                          | 0                  | 0              | (100)                           |
| Wokarena Height Development   | (6,138)                        | 0                  | 0              | (6,138)                         |
| Bonds - Council Houses        | (1,920)                        | 0                  | 1,920          | 0                               |
|                               | <b>(188,967)</b>               | <b>(597,621)</b>   | <b>119,655</b> | <b>(666,933)</b>                |

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes   | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|---|--|--|--|--|----------------|-------------------------------------|
| <b>GENERAL PURPOSE FUNDING</b>                |  |  |  |  |                |                                     |
| <b>Rate Revenue</b>                           |  |  |  |  |                |                                     |
| <b>Operating Expenses (Applications)</b>      |  |  |  |  |                |                                     |
| 0022 Rates - Legal Expenses                   | 2,561                                    | 6,000                                    | 6,000  | 5,973  | <b>3,439</b>   |                                     |
| 0032 Rates Stationary/Postage                 | 1,726                                    | 2,259                                    | 2,259  | 1,734  | <b>533</b>     |                                     |
| 0132 Valuation Expenses                       | 21,961                                   | 23,000                                   | 23,000   | 7,748  | <b>1,039</b>   |                                     |
| 0062 Sundry Expenses                          | 180                                      | 2,800                                    | 2,800  | 2,991  | <b>2,620</b>   |                                     |
| 0082 Rates - Other Costs.                     | 280                                      | 1,710                                    | 1,710  | 0  | <b>1,430</b>   |                                     |
| 4732 Prior Period Write Offs.                 | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
| 0352 Rates - Administration Allocati <b>1</b> | 165,748                                  | 196,016                                  | 196,016  | 203,112  | <b>30,268</b>  | *                                   |
|   | 192,456                                  | 231,785                                  | 231,785  | 221,557  |                |                                     |
| <b>Operating Revenues (Sources)</b>           |  |  |  |  |                |                                     |
| 0010 Rates Written Off                        | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
| 0012 Legal Fees Gst Free                      | 0  | 0  | 0  | (3,981)  | <b>0</b>       |                                     |
| 0061 Ex Gratia Rates                          | (7,573)                                  | (7,575)                                  | (7,575)  | (7,078)  | <b>(2)</b>     |                                     |
| 0113 Interest - Overdue Rates                 | (10,309)                                 | (9,000)                                  | (9,000)  | (10,523)                                       | <b>1,309</b>   |                                     |
| 0123 Interest - Instalment Payments           | (5,328)                                  | (4,900)                                  | (4,900)  | (4,927)  | <b>428</b>     |                                     |
| 0133 Interest - Deferred Rates                | 0  | 0  | 0  | (102)  | <b>0</b>       |                                     |
| 0143 Administration Charges                   | (3,472)                                  | (2,800)                                  | (2,800)  | (2,828)  | <b>672</b>     |                                     |
| 0183 Account Enquiry Charges                  | (6,210)                                  | (3,040)                                  | (3,040)  | (3,040)  | <b>3,170</b>   |                                     |
|   | (34,392)                                 | (27,415)                                 | (27,415)                                       | (32,478)                                       |                |                                     |
| <b>Other General Purpose Income</b>           |  |  |  |  |                |                                     |
| <b>Operating Expenses (Applications)</b>      |  |  |  |  |                |                                     |
| 9992 Interest & O/Draft Fees                  | 9  | 2,000                                    | 2,000  | 0  | <b>1,991</b>   |                                     |
|   | 9  | 2,000                                    | 2,000  | 0  |                |                                     |
| <b>Operating Revenues (Sources)</b>           |  |  |  |  |                |                                     |
| 0201 Legal Reserve Income                     | (681)                                    | (840)                                    | (840)  | (838)  | <b>(159)</b>   |                                     |
| 0204 Land Development Reserve Income          | (2,938)                                  | (4,500)                                  | (4,500)  | (4,682)  | <b>(1,562)</b> |                                     |
| 0205 Building Reserve Income                  | (15,969)                                 | (20,000)                                 | (20,000)                                       | (20,149)                                       | <b>(4,031)</b> |                                     |
| 0206 Roadworks Reserve Income                 | (2,700)                                  | (5,000)                                  | (5,000)  | (5,024)  | <b>(2,300)</b> |                                     |
| 0233 Grants Commission - Road Fundir          | (229,848)                                | (231,081)                                | (231,081)                                      | (469,287)                                      | <b>(1,233)</b> |                                     |
| 0253 Grants Commission - Equalisation         | (155,700)                                | (159,825)                                | (159,825)                                      | (270,716)                                      | <b>(4,125)</b> |                                     |
| 0263 Royalties For Regions                    | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
| 0203 Leave Reserve Income                     | (1,109)                                  | (1,800)                                  | (1,800)  | (1,840)  | <b>(691)</b>   |                                     |
| 0215 Unspent Grants Reserve Income            | 0  | (500)                                    | (500)  | (4,155)  | <b>(500)</b>   |                                     |
| 0223 Water Strategy Reserve Income            | (332)                                    | (400)                                    | (400)  | (408)  | <b>(68)</b>    |                                     |
| 0506 Landcare Reserve Income                  | (2,127)                                  | (1,100)                                  | (1,100)  | (1,129)  | <b>1,027</b>   |                                     |
| 0243 Office & Equipment Reserve Incon         | (379)                                    | (500)                                    | (500)  | (521)  | <b>(121)</b>   |                                     |
| 0273 Light Vehicle Reserve Income             | (2,557)                                  | (5,000)                                  | (5,000)  | (5,205)  | <b>(2,443)</b> |                                     |
| 0283 Interest Received - Reserve Accou        | 0  | 0  | 0  | (5,036)  | <b>0</b>       |                                     |
| 0453 Interest Received - Municipal / <b>2</b> | (41,354)                                 | (12,600)                                 | (12,600)                                       | (15,598)                                       | <b>28,754</b>  | *                                   |
| 0463 Rlcp Income Received                     | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
|   | (455,692)                                | (443,146)                                | (443,146)                                      | (804,588)                                      |                |                                     |
| <b>Total General Purpose Income</b>           | <b>(297,618)</b>                         | <b>(236,776)</b>                         | <b>(236,776)</b>                               | <b>(615,509)</b>                               |                |                                     |

**Notes:**

- Administration costs are below budget, it will follow that allocations across the programs are below budget.
- More than expected municipal interest received for the year than budgeted.

| Notes                                  | 13/14 ACTUAL             | 13/14 BUDGET             | 13/14 BUDGET                   | 12/13 ACTUAL                   | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|--|--------------------------|--------------------------|--------------------------------|--------------------------------|----------------|-------------------------------------|
|  | (YTD)<br>30-Jun-14<br>\$ | (YTD)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ |                |                                     |
| <b>GOVERNANCE</b>                      |                          |                          |                                |                                |                |                                     |
| <b>Members</b>                         |                          |                          |                                |                                |                |                                     |
| <b>Operating Expenses</b>              |                          |                          |                                |                                |                |                                     |
| 0112 Election & Poll Expenses.         | 9,660                    | 12,500                   | 12,500                         | 0                              | <b>2,840</b>   |                                     |
| 0182 Subscriptions & Memberships Exp   | 15,895                   | 16,430                   | 16,430                         | 21,452                         | <b>535</b>     |                                     |
| 0192 Members Conference & Training E   | 20,802                   | 19,996                   | 19,996                         | 8,109                          | <b>(806)</b>   |                                     |
| 0202 Members Insurance Expense         | 12,161                   | 12,165                   | 12,165                         | 11,777                         | <b>4</b>       |                                     |
| 0212 Donations & Gifts                 | 8,860                    | 11,800                   | 11,800                         | 1,792                          | <b>2,940</b>   |                                     |
| 0232 Consultancy & Legal Expenses      | 3,195                    | 5,000                    | 5,000                          | 3,905                          | <b>1,805</b>   |                                     |
| 0242 Members Sitting Fees.             | 32,223                   | 33,052                   | 33,052                         | 16,590                         | <b>829</b>     |                                     |
| 0252 Members Renumeration Expenses     | 20,236                   | 20,000                   | 20,000                         | 14,068                         | <b>(236)</b>   |                                     |
| 0262 President & Deputy Allowances.    | 17,402                   | 15,625                   | 15,625                         | 12,592                         | <b>(1,777)</b> |                                     |
| 0272 Council Chambers Repairs & Maint  | 96                       | 2,189                    | 2,189                          | 301                            | <b>2,093</b>   |                                     |
| 0332 Furniture & Equipment             | 0                        | 1,000                    | 1,000                          | 0                              | <b>1,000</b>   |                                     |
| 0412 Chambers Extension - Loan 87 - In | (9)                      | 0                        | 0                              | 397                            | <b>9</b>       |                                     |
| 0442 Members Administration Alloc: 1   | 177,702                  | 210,137                  | 210,137                        | 217,761                        | <b>32,435</b>  | *                                   |
| 0462 Meeting & Refreshments Expense    | 13,143                   | 25,000                   | 25,000                         | 24,489                         | <b>11,857</b>  | *                                   |
| 1822 Accounting & Audit Expenses       | 29,140                   | 27,600                   | 27,600                         | 46,270                         | <b>(1,540)</b> |                                     |
| 3112 Rangers Expenses Allocation       | 2,008                    | 2,153                    | 2,153                          | 2,833                          | <b>145</b>     |                                     |
| 7202 Members Depreciation              | 24                       | 479                      | 479                            | 1,016                          | <b>455</b>     |                                     |
|  | 362,536                  | 415,126                  | 415,126                        | 383,353                        | 52,589         |                                     |
| <b>Operating Revenues</b>              |                          |                          |                                |                                |                |                                     |
| 1213 Governance Income                 | (1,751)                  | (500)                    | (500)                          | (518)                          | <b>1,251</b>   |                                     |
|  | (1,751)                  | (500)                    | (500)                          | (518)                          |                |                                     |
| <b>Capital Expenditure</b>             |                          |                          |                                |                                |                |                                     |
| 3594 Principal Repayment - Loan 87     | 0                        | 0                        | 0                              | 14,572                         | <b>0</b>       |                                     |
|  | 0                        | 0                        | 0                              | 14,572                         |                |                                     |
| <b>Capital Revenues</b>                |                          |                          |                                |                                |                |                                     |
| 7145 Loan Funds Received               | 0                        | 0                        | 0                              | 0                              | <b>0</b>       |                                     |
|  | 0                        | 0                        | 0                              | 0                              |                |                                     |
|  | <b>360,785</b>           | <b>414,626</b>           | <b>414,626</b>                 | <b>397,406</b>                 |                |                                     |

**Notes**

1 Total administration costs are currently below budget which flows through to the allocation in various programs

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                         | 13/14 ACTUAL                      | 13/14 BUDGET | 13/14 BUDGET | 12/13 ACTUAL | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|-------------------------------|-----------------------------------|--------------|--------------|--------------|-------------|-------------------------------------|
|                               | (YTD)                             | (YTD)        | (Full Year)  | (Full Year)  |             |                                     |
|                               | 30-Jun-14                         | 30-Jun-14    | 30-Jun-14    | 30-Jun-14    |             |                                     |
|                               | \$                                | \$           | \$           | \$           |             |                                     |
| <b>Administration General</b> |                                   |              |              |              |             |                                     |
| <b>Operating Expenses</b>     |                                   |              |              |              |             |                                     |
| 0222                          | Fringe Benefits Tax               | 19,238       | 20,000       | 20,000       | 18,244      | <b>762</b>                          |
| 0282                          | Administration Sgc 9%             | 45,247       | 45,850       | 45,850       | 46,536      | <b>603</b>                          |
| 0292                          | Admin Salaries Expense            | 474,135      | 518,222      | 518,222      | 529,195     | <b>44087</b>                        |
| 0312                          | Admin - Max 3% Council Addition   | 7,392        | 7,542        | 7,542        | 9,721       | <b>150</b>                          |
| 0294                          | Admin Staff Housing Allowance     | 16,581       | 15,000       | 15,000       | 14,997      | <b>-1581</b>                        |
| 0362                          | Acc Annual Leave - Admin.         | 0            | 0            | 0            | 3,391       | <b>0</b>                            |
| 0372                          | Admin Workers Compensation Ex     | 12,688       | 13,000       | 13,000       | 24,538      | <b>312</b>                          |
| 0402                          | Insurance Expense                 | 3,004        | 3,304        | 3,304        | 9,246       | <b>300</b>                          |
| 0422                          | Office Gardens Expenses           | 18,923       | 28,869       | 28,869       | 20,016      | <b>9946</b>                         |
| 0432                          | Admin Building Operations         | 25,388       | 25,446       | 25,446       | 34,839      | <b>58</b>                           |
| 0472                          | Office Expenses - General         | 9,517        | 14,360       | 14,360       | 10,786      | <b>4843</b>                         |
| 0473                          | Admin Building Repairs & Mainten  | 2,107        | 10,900       | 10,900       | 2,285       | <b>8793</b>                         |
| 0482                          | Office Telephone & Internet Exper | 17,230       | 19,870       | 19,870       | 17,539      | <b>2640</b>                         |
| 0492                          | Advertising Expenses              | 8,686        | 9,000        | 9,000        | 8,654       | <b>314</b>                          |
| 0502                          | Computer Hardware Service & Re    | 19,313       | 27,176       | 27,176       | 20,620      | <b>7863</b>                         |
| 0512                          | Furniture & Equipment - (Expense  | 2,792        | 8,000        | 8,000        | 460         | <b>5208</b>                         |
| 0522                          | Freight & Postage Expense         | 2,274        | 4,500        | 4,500        | 4,064       | <b>2226</b>                         |
| 0542                          | Printing & Stationary Expense     | 30,047       | 35,360       | 35,360       | 31,430      | <b>5313</b>                         |
| 0552                          | Motor Vehicle Expenses            | 30,660       | 35,300       | 35,300       | 32,740      | <b>4640</b>                         |
| 0562                          | Administation Lsl Expense         | 0            | 0            | 0            | 31,385      | <b>0</b>                            |
| 1412                          | Strategic Plan.                   | 0            | 5,000        | 5,000        | 130,000     | <b>5000</b>                         |
| 0592                          | Admin Allocated To Programs       | (948,757)    | (1,122,012)  | (1,122,009)  | (1,162,633) | <b>-173255</b>                      |
| 0622                          | Uniform Expense                   | 2,182        | 4,000        | 4,000        | 2,122       | <b>1818</b>                         |
| 0632                          | Staff Training, Conference And Re | 21,378       | 38,500       | 38,500       | 19,992      | <b>17122</b>                        |
| 0662                          | Public Liability Insurance        | 19,062       | 19,062       | 19,062       | 11,366      | <b>0</b>                            |
| 0682                          | Consultancy Fees                  | 55,917       | 99,000       | 99,000       | 40,797      | <b>43083</b>                        |
| 0692                          | Forward Capital Works Plan        | 0            | 0            | 0            | 0           | <b>0</b>                            |
| 0702                          | Bank Fees & Charges               | 4,667        | 5,000        | 5,000        | 9,688       | <b>333</b>                          |
| 0712                          | Occupational Health & Safety      | 6,240        | 7,000        | 7,000        | 3,051       | <b>760</b>                          |
| 0722                          | Accounting Software Operating Ex  | 32,062       | 32,395       | 32,395       | 24,564      | <b>333</b>                          |
| 4262                          | Bad Debts Written Off             | 726          | 0            | 0            | 0           | <b>-726</b>                         |
| 7002                          | Admin Depreciation                | 70,360       | 67,778       | 67,778       | 98,622      | <b>-2582</b>                        |
| 8002                          | Loss On Sale Of Assets.           | 0            | 0            | 0            | 3,095       | <b>0</b>                            |
|                               |                                   | 11,635       | (3)          | 0            | 54,210      |                                     |



**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                     | 13/14 ACTUAL                            | 13/14 BUDGET   | 13/14 BUDGET   | 12/13 ACTUAL   | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------|---|----------------|----------------|----------------|----------------|-------------------------------------|
|                           | (YTD)                                   | (YTD)          | (Full Year)    | (Full Year)    |                |                                     |
|                           | 30-Jun-14                               | 30-Jun-14      | 30-Jun-14      | 30-Jun-14      |                |                                     |
|                           | \$                                      | \$             | \$             | \$             |                |                                     |
| <b>Operating Revenues</b> |   |                |                |                |                |                                     |
| 0383                      | Minor Income Received - Other Grants    | (672)          | (500)          | (500)          | (38,550)       | <b>172</b>                          |
| 1233                      | Insurance Recoup                        | 0              | -              | 0              | (7,365)        | <b>0</b>                            |
| 1243                      | Lsl Reimbursement                       | 0              | -              | 0              | (6,143)        | <b>0</b>                            |
| 0384                      | Property Leasing Income                 | 0              | -              | 0              | 0              | <b>0</b>                            |
| 0553                      | Grant Income - Admin                    | (25,000)       | (3,299)        | (3,299)        | 0              | <b>21701</b> *                      |
| 0563                      | Reimb Telephone Expenses                | (97)           | -              | 0              | 0              | <b>97</b>                           |
| 0573                      | Reimbursements & Contributions          | (9,382)        | (6,228)        | (6,228)        | (3,415)        | <b>3154</b>                         |
| 0623                      | Reimb Corporate Uniform.                | 0              | 0              | 0              | 0              | <b>0</b>                            |
|                           |   | (35,151)       | (10,027)       | (10,027)       | (55,473)       | 25,124                              |
| <b>Capital Expenses</b>   |   |                |                |                |                |                                     |
| 0394                      | Purchases - Admin Vehicles (P&E)        | 0              | -              | 0              | 55,934         | <b>0</b>                            |
| 0560                      | Rcip Round 3 Grant - Water Storage      | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0564                      | Building Improvements (L&B)             | 4,461          | 7,031          | 7,031          | 2,699          | <b>2570</b>                         |
| 0364                      | Office Furniture & Equipment (F&E)      | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0574                      | Furniture & Equipment (F&E)             | 8,721          | -              | 0              | 4,245          | <b>-8721</b>                        |
| 4730                      | Unspent Grants Account - Transfer       | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 4750                      | Leave Reserve - Transfer To             | 1,109          | 1,800          | 1,800          | 1,840          | <b>691</b>                          |
| 4770                      | Office & Equipment Reserve - Transfer   | (9,114)        | 500            | 500            | 521            | <b>9614</b>                         |
| 4780                      | Transfer To Light Vehicle Reserve       | 18,569         | 5,000          | 5,000          | (61,738)       | <b>-13569</b>                       |
|                           |   | 23,746         | 14,331         | 14,331         | 3,502          |                                     |
| <b>Capital Revenues</b>   |   |                |                |                |                |                                     |
| 0371                      | T/F From Office Eq Reserv               | 4,665          | 4,665          | 4,665          | 0              | <b>0</b>                            |
| 0405                      | Proceeds From Disposal Of Assets        | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0505                      | Proceeds From Sale Of Plant & Equipment | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0361                      | T/F From Lt Vehicle Reser               | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0381                      | Tfr From Restricted Cash                | 0              | 0              | 0              | 0              | <b>0</b>                            |
| 0391                      | Tfr From Leave Reserve                  | 0              | 0              | 0              | (6,927)        | <b>0</b>                            |
|                           |   | 4,665          | 4,665          | 4,665          | (6,927)        | 0                                   |
|                           | <b>Sub-total</b>                        | <b>4,895</b>   | <b>8,966</b>   | <b>8,969</b>   | <b>(4,688)</b> |                                     |
|                           | <b>Total Governance</b>                 | <b>365,681</b> | <b>423,592</b> | <b>423,595</b> | <b>392,718</b> |                                     |

**Notes**

1 Salaries allocated to admin is below budget but total salaries is not so no saving

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                                 | 13/14 ACTUAL                           | 13/14 BUDGET  | 13/14 BUDGET  | 12/13 ACTUAL  | \$ Variance   | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------------------|--|---------------|---------------|---------------|---------------|-------------------------------------|
|                                       | (YTD)                                  | (YTD)         | (Full Year)   | (Full Year)   |               |                                     |
|                                       | 30-Jun-14                              | 30-Jun-14     | 30-Jun-14     | 30-Jun-14     |               |                                     |
|                                       | \$                                     | \$            | \$            | \$            |               |                                     |
| <b>LAW, ORDER &amp; PUBLIC SAFETY</b> |  |               |               |               |               |                                     |
| <b>Fire Prevention</b>                |  |               |               |               |               |                                     |
| <b>Operating Expenses</b>             |  |               |               |               |               |                                     |
| 0602                                  | Fire Control - Administration Expenses | 23,150        | 27,378        | 27,378        | 28,368        | <b>4,228</b>                        |
| 0612                                  | Burnt Fire Truck Income Reserved       | 0             | 0             | 0             | 0             | <b>0</b>                            |
| 0672                                  | Fire Break Inspection Fees             | 1,341         | 2,500         | 2,500         | 3,502         | <b>1,159</b>                        |
| 0742                                  | Communication Repairs & Maintenance    | 0             | 0             | 0             | 0             | <b>0</b>                            |
| 0752                                  | Fesa - Shire Operating Expenses        | (1)           | 0             | 0             | 8,166         | <b>1</b>                            |
| 0762                                  | Ranger'S Allocation Expenses           | 8,890         | 9,529         | 9,529         | 12,539        | <b>639</b>                          |
| 0882                                  | Fire Prevention Enforcement Expenses   | 5,167         | 7,500         | 7,500         | 0             | <b>2,333</b>                        |
| 0832                                  | Esl - Shire Properties.                | 840           | 900           | 900           | 741           | <b>60</b>                           |
| 1722                                  | Brigades Operating Expenses            | 54,544        | 42,636        | 42,636        | 29,123        | <b>(11,908)</b> *                   |
| 7012                                  | Fire Control Depreciation              | 39,531        | 10,947        | 10,947        | 11,826        | <b>(28,584)</b> *                   |
| 1232                                  | Fire Patrol Wages Expenses             | 0             | 0             | 0             | 0             | <b>0</b>                            |
| 0723                                  | Fire Control - Other Charges           | 0             | 0             | 0             | 0             | <b>0</b>                            |
| 8012                                  | Loss On Sale Of Assets.                | 0             | 0             | 0             | 31,723        | <b>0</b>                            |
|                                       |  | 133,461       | 101,390       | 101,390       | 125,989       |                                     |
| <b>Operating Revenues</b>             |  |               |               |               |               |                                     |
| 0703                                  | Fines & Penalties                      | (1,000)       | (2,500)       | (2,500)       | 0             | <b>(1,500)</b>                      |
| 0713                                  | Esl Administration Fees                | (4,000)       | (4,000)       | (4,000)       | (4,000)       | <b>0</b>                            |
| 0733                                  | Fesa Grant Income                      | (36,994)      | (26,400)      | (26,400)      | (23,375)      | <b>10,594</b> *                     |
| 0743                                  | Contributions & Reimbursements         | 0             | 0             | 0             | (798)         | <b>0</b>                            |
| 0883                                  | Fire Prevention Enforcement Income     | 0             | 0             | 0             | 0             | <b>0</b>                            |
|                                       |  | (41,994)      | (32,900)      | (32,900)      | (28,173)      |                                     |
|                                       | <b>Sub-total</b>                       | <b>91,467</b> | <b>68,490</b> | <b>68,490</b> | <b>97,816</b> |                                     |
| <b>Animal Control</b>                 |  |               |               |               |               |                                     |
| <b>Operating Expenses</b>             |  |               |               |               |               |                                     |
| 0792                                  | Animal Control - Admin Expenses        | 10,626        | 12,566        | 12,566        | 13,022        | <b>1,940</b>                        |
| 0822                                  | Other Minor Expenditure                | 0             | 0             | 0             | 490           | <b>0</b>                            |
| 0842                                  | Animal Control Expenses                | 861           | 6,475         | 6,475         | 965           | <b>5,614</b>                        |
| 0852                                  | Rangers Allocation                     | 4,642         | 4,976         | 4,976         | 6,548         | <b>334</b>                          |
|                                       |  | 16,129        | 24,017        | 24,017        | 21,025        |                                     |
| <b>Operating Revenues</b>             |  |               |               |               |               |                                     |
| 0843                                  | Impoundment Fees                       | (165)         | (200)         | (200)         | (220)         | <b>(35)</b>                         |
| 0853                                  | Dog/Cat Registrations Income           | (3,646)       | (2,000)       | (2,000)       | (2,322)       | <b>1,646</b>                        |
| 0893                                  | Cat Act Implementation Grant Income    | 0             | 0             | 0             | 0             | <b>0</b>                            |
| 0863                                  | Fines & Penalties                      | 0             | 0             | 0             | 0             | <b>0</b>                            |
|                                       |  | (3,811)       | (2,200)       | (2,200)       | (2,542)       |                                     |

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                                       | 13/14 ACTUAL | 13/14 BUDGET   | 13/14 BUDGET   | 12/13 ACTUAL   | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|---|--------------|----------------|----------------|----------------|----------------|-------------------------------------|
|   | (YTD)        | (YTD)          | (Full Year)    | (Full Year)    |                |                                     |
|   | 30-Jun-14    | 30-Jun-14      | 30-Jun-14      | 30-Jun-14      |                |                                     |
|   | \$           | \$             | \$             | \$             |                |                                     |
| <b>Capital Expenses</b>                     |              |                |                |                |                |                                     |
| 0884 Purchase Plant & Equipment             | 3            | 467,707        | 416,860        | 416,860        | 109,158        | (50,847) *                          |
|   |              | 467,707        | 416,860        | 416,860        | 109,158        |                                     |
| <b>Capital Revenues</b>                     |              |                |                |                |                |                                     |
| 0915 Capital Grant - Fesa                   | 3            | (467,707)      | (416,860)      | (416,860)      | (107,357)      | 50,847 *                            |
|   |              | (467,707)      | (416,860)      | (416,860)      | (107,357)      |                                     |
| Sub-total                                   |              | <b>12,318</b>  | <b>21,817</b>  | <b>21,817</b>  | <b>20,284</b>  |                                     |
| <b>Other Law, Order, Public Safety</b>      |              |                |                |                |                |                                     |
| <b>Operating Expenses</b>                   |              |                |                |                |                |                                     |
| 0862 Community Safety And Crime             | 4            | 10,240         | 0              | 0              | 60             | (10,240) *                          |
| 0902 Rangers Allocation                     |              | 12,840         | 13,764         | 13,764         | 18,112         | 924                                 |
| 0962 Miscell. Expenses - Oth Law Orde       |              | 370            | 500            | 500            | 20             | 130                                 |
|   |              | 23,451         | 14,264         | 14,264         | 18,192         |                                     |
| <b>Operating Revenues</b>                   |              |                |                |                |                |                                     |
| 0973 Community Safety & Crime Pri           | 4            | (13,278)       | 0              | 0              | 0              | 13,278 *                            |
| 0983 Fines & Penalties Levied.              |              | 0              | 0              | 0              | (21)           | 0                                   |
|   |              | (13,278)       | 0              | 0              | (21)           |                                     |
| <b>Capital Expenses</b>                     |              |                |                |                |                |                                     |
| 0970 Tf To Unspent Grants/Loans R           | 4            | 10,582         | 0              | 0              | 0              | (10,582) *                          |
|   | 0            | 10,582         | 0              | 0              | 0              |                                     |
| <b>Capital Revenues</b>                     |              |                |                |                |                |                                     |
| 0971 Tf From Unspent Grants/Loans R         |              | 0              | 0              | 0              | 0              | 0                                   |
|   |              | 0              | 0              | 0              | 0              |                                     |
| Sub-total                                   |              | <b>20,755</b>  | <b>14,264</b>  | <b>14,264</b>  | <b>18,171</b>  |                                     |
| <b>Rangers Expenses</b>                     |              |                |                |                |                |                                     |
| <b>Operating Expenses</b>                   |              |                |                |                |                |                                     |
| 0872 Rangers Superannuation - Council       |              | 1,757          | 0              | 0              | 1,708          | (1,757)                             |
| 0892 Rangers Wages Expense                  |              | 56,768         | 61,901         | 61,901         | 57,784         | 5,133                               |
| 0912 Rangers Workers Compensation B         |              | 0              | 0              | 0              | 1,534          | 0                                   |
| 0922 Rangers Superannuation Sgc 9%          |              | 5,418          | 5,375          | 5,375          | 5,123          | (43)                                |
| 0932 Conference & Training                  |              | 0              | 1,500          | 1,500          | 0              | 1,500                               |
| 0952 Rangers Expenses Allocated             |              | (65,058)       | (69,737)       | (69,737)       | (91,769)       | (4,678)                             |
| 0982 Rangers Expense                        |              | 1,115          | 1,580          | 1,580          | 895            | 465                                 |
| 1012 Tools & Equipment - Low Value          |              | 0              | 1,000          | 1,000          | 0              | 1,000                               |
| 3872 Acc Ann Leave - Rangers                |              | 0              | 0              | 0              | 2,475          | 0                                   |
| 7232 Depn - Ranger'S Expenses               |              | 0              | 0              | 0              | 0              | 0                                   |
|   |              | 0              | 1,619          | 1,619          | (0)            |                                     |
| Sub-total                                   |              | <b>0</b>       | <b>1,619</b>   | <b>1,619</b>   | <b>(0)</b>     |                                     |
| <b>Total Law, Order &amp; Public Safety</b> |              | <b>124,540</b> | <b>106,190</b> | <b>106,190</b> | <b>136,271</b> |                                     |

**Notes**

- 1 Includes plant recovery costs higher than budgeted
- 2 Depreciation is higher than expected, non-cash item
- 3 Grant funding offsets higher capital purchase
- 4 Emergency evacuation plan grant funding

| Notes                                 | 13/14 ACTUAL   | 13/14 BUDGET   | 13/14 BUDGET   | 12/13 ACTUAL   | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------------------|----------------|----------------|----------------|----------------|-------------|-------------------------------------|
|                                       | (YTD)          | (YTD)          | (Full Year)    | (Full Year)    |             |                                     |
|                                       | 30-Jun-14      | 30-Jun-14      | 30-Jun-14      | 30-Jun-14      |             |                                     |
|                                       | \$             | \$             | \$             | \$             |             |                                     |
| <b>EDUCATION</b>                      |                |                |                |                |             |                                     |
| <b>Pre-School</b>                     |                |                |                |                |             |                                     |
| <b>Operating Expenses</b>             |                |                |                |                |             |                                     |
| 0992 Pre-School Repairs & Maintenance | 670            | 1,176          | 1,176          | 2,127          | <b>506</b>  |                                     |
| 1052 Lot 19 - Family Day Care         | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
| 1002 Pre-School Depreciation          | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
|                                       | 670            | 1,176          | 1,176          | 2,127          |             |                                     |
| <b>Operating Revenues</b>             |                |                |                |                |             |                                     |
| 0943 Rental Income Lot 19 Family Day  | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
| 0933 Grant Income - Pre School        | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
| 0963 Contr. & Reim.(Pre-Schl)         | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
| 0993 Lease/Rental Income - Pre-School | (7,149)        | (7,100)        | (7,100)        | (6,948)        | <b>49</b>   |                                     |
|                                       | (7,149)        | (7,100)        | (7,100)        | (6,948)        |             |                                     |
| <b>Capital Expenditure</b>            |                |                |                |                |             |                                     |
| 0994 Capital Exp. - Land & Bldgs.     | 0              | 0              | 0              | 0              | <b>0</b>    |                                     |
|                                       | 0              | 0              | 0              | 0              |             |                                     |
| Sub-total                             | <b>(6,479)</b> | <b>(5,924)</b> | <b>(5,924)</b> | <b>(4,820)</b> |             |                                     |
| <b>Other Education</b>                |                |                |                |                |             |                                     |
| <b>Operating Expenses</b>             |                |                |                |                |             |                                     |
| 0972 Other Schools Expenditure.       | 0              | 100            | 100            | 0              | <b>100</b>  |                                     |
|                                       | 0              | 100            | 100            | 0              |             |                                     |
| Sub-total                             | <b>0</b>       | <b>100</b>     | <b>100</b>     | <b>0</b>       |             |                                     |
| <b>Total Education</b>                | <b>(6,479)</b> | <b>(5,824)</b> | <b>(5,824)</b> | <b>(4,820)</b> |             |                                     |

Notes

| Notes                                       | 13/14 ACTUAL  | 13/14 BUDGET  | 13/14 BUDGET  | 12/13 ACTUAL  | \$ Variance  | * Denotes<br>Variance<br>< \$10,000 |
|---|---------------|---------------|---------------|---------------|--------------|-------------------------------------|
|   | (YTD)         | (YTD)         | (Full Year)   | (Full Year)   |              |                                     |
|   | 30-Jun-14     | 30-Jun-14     | 30-Jun-14     | 30-Jun-14     |              |                                     |
|   | \$            | \$            | \$            | \$            |              |                                     |
| <b>HEALTH</b>                               |               |               |               |               |              |                                     |
| <b>Maternal And Infant Health</b>           |               |               |               |               |              |                                     |
| <b>Operating Expenses</b>                   |               |               |               |               |              |                                     |
| 1032 Infant Health Clinic Contribution.     | 0             | 0             | 0             | 0             | <b>0</b>     |                                     |
|   | 0             | 0             | 0             | 0             |              |                                     |
| Sub-total                                   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |              |                                     |
| <b>Health Insp And Administration</b>       |               |               |               |               |              |                                     |
| <b>Operating Expenses</b>                   |               |               |               |               |              |                                     |
| 1292 Health Expenses General                | 4,300         | 4,553         | 4,553         | 4,816         | <b>253</b>   |                                     |
| 1282 Pool Inspections Expense               | 1,317         | 1,412         | 1,412         | 1,858         | <b>95</b>    |                                     |
| 1402 Health Expenses - Admin Allocatio      | 12,429        | 14,699        | 14,699        | 15,230        | <b>2,270</b> |                                     |
| 1552 Group Scheme Inspections               | 0             | 0             | 0             | 0             | <b>0</b>     |                                     |
|   | 18,046        | 20,664        | 20,664        | 21,904        |              |                                     |
| <b>Operating Revenues</b>                   |               |               |               |               |              |                                     |
| 1383 Swimming Pool Inspection Fees          | (1,122)       | (1,000)       | (1,000)       | (1,011)       | <b>122</b>   |                                     |
| 1573 Health Septic Fees                     | (2,763)       | (1,500)       | (1,500)       | (2,157)       | <b>1,263</b> |                                     |
| 1583 Health Administration Fees             | (2,938)       | (2,000)       | (2,000)       | (2,373)       | <b>938</b>   |                                     |
| 1393 Licences Income Received - Carav       | (354)         | (320)         | (320)         | (320)         | <b>34</b>    |                                     |
|   | (7,177)       | (4,820)       | (4,820)       | (5,862)       |              |                                     |
| Sub-total                                   | <b>10,869</b> | <b>15,844</b> | <b>15,844</b> | <b>16,042</b> |              |                                     |
| <b>Other Health</b>                         |               |               |               |               |              |                                     |
| <b>Operating Expenses</b>                   |               |               |               |               |              |                                     |
| 1812 Donations.                             | 4,760         | 5,000         | 5,000         | 0             | <b>240</b>   |                                     |
|   | 4,760         | 5,000         | 5,000         | 0             |              |                                     |
| Sub-total                                   | <b>4,760</b>  | <b>5,000</b>  | <b>5,000</b>  | <b>0</b>      |              |                                     |
| <b>Preventative Services - Pest Control</b> |               |               |               |               |              |                                     |
| <b>Operating Expenses</b>                   |               |               |               |               |              |                                     |
| 1502 Mosquito Eradication.                  | 0             | 0             | 0             | 0             | <b>0</b>     |                                     |
|   | 0             | 0             | 0             | 0             |              |                                     |
| Sub-total                                   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |              |                                     |
| <b>Total Health</b>                         | <b>15,629</b> | <b>20,844</b> | <b>20,844</b> | <b>16,042</b> |              |                                     |
| Notes                                       |               |               |               |               |              |                                     |

| Notes                                     | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance     | * Denotes<br>Variance<br>< \$10,000 |
|---|--|--|--|--|-----------------|-------------------------------------|
| <b>HOUSING</b>                            |  |  |  |  |                 |                                     |
| <b>Council Staff</b>                      |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>                 |  |  |  |  |                 |                                     |
| 2302 Staff Housing - Admin Allocation     | 9,772                                    | 11,559                                   | 11,559   | 11,887   | <b>1,787</b>    |                                     |
| 2402 Staff Housing Allocation             | 0  | 0  | 0  | (42,684)                                       | <b>0</b>        |                                     |
| 2422 Rangers Allocation Expenses          | 4,412                                    | 4,729                                    | 4,729  | 6,223  | <b>317</b>      |                                     |
| 2522 Staff Housing Repairs & Maintenance  | 11,142                                   | 10,000                                   | 10,000   | 27,113   | <b>(1,142)</b>  |                                     |
| 2532 Staff Housing Insurance.             | 1,763                                    | 2,268                                    | 2,268  | 0  |                 |                                     |
| 7172 Staff Housing Depreciation           | 2,992                                    | 2,746                                    | 2,746  | 2,992  | <b>(246)</b>    |                                     |
|   | 30,081                                   | 31,302                                   | 31,302   | 5,530  |                 |                                     |
| <b>Operating Revenues</b>                 |  |  |  |  |                 |                                     |
| 2543 Rental Income - Staff Housing        | (5,260)                                  | (6,260)                                  | (6,260)  | (5,200)  | <b>(1,000)</b>  |                                     |
| 2533 Ins Claims Staff Housing             | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 2563 Staff Housing Income                 | (17,626)                                 | (9,897)                                  | (9,897)  | 125  | <b>7,729</b>    |                                     |
| 8023 Profit On Sale Of Asset.             | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
|   | (22,886)                                 | (16,157)                                 | (16,157)                                       | (5,075)  |                 |                                     |
| <b>Capital Expenses</b>                   |  |  |  |  |                 |                                     |
| 2544 Capital Expenditure - Housing (L&C)  | 22,156                                   | 29,173                                   | 29,173   | 10,939   | <b>7,017</b>    |                                     |
| 2550 Building Reserve - Transfer To       | (48,705)                                 | 20,000                                   | 20,000   | 3,899  | <b>68,705</b>   |                                     |
|   | (26,549)                                 | 49,173                                   | 49,173   | 14,838   |                 |                                     |
| <b>Capital Income</b>                     |  |  |  |  |                 |                                     |
| 2555 Building Reserve - Transfer From     | 0  | (17,729)                                 | (17,729)                                       | (4,245)  | <b>(17,729)</b> |                                     |
| 0805 Proceeds From Disposal Of Asset      | (517,490)                                | (307,425)                                | (307,425)                                      | 0  | <b>210,065</b>  |                                     |
|   | (517,490)                                | (325,154)                                | (325,154)                                      | (4,245)  |                 |                                     |
| Sub-total                                 | <b>(536,844)</b>                         | <b>(260,836)</b>                         | <b>(260,836)</b>                               | <b>11,047</b>                                  |                 |                                     |
| <b>Other Housing</b>                      |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>                 |  |  |  |  |                 |                                     |
| 2512 Repairs & Maintenance - Non Employee | 0  | 2,560                                    | 2,560  | 4,866  | <b>2,560</b>    |                                     |
| 2542 Housing Other Depreciation           | 1,491                                    | 2,513                                    | 2,513  | 2,756  | <b>1,022</b>    |                                     |
|   | 1,491                                    | 5,073                                    | 5,073  | 7,623  | <b>3,582</b>    |                                     |
| <b>Operating Revenue</b>                  |  |  |  |  |                 |                                     |
| 2553 Rental Income - Non Employee Housing | (10,275)                                 | (9,360)                                  | (9,360)  | (17,256)                                       | <b>915</b>      |                                     |
| 4713 Reimbursements Received              | (687)                                    | 0  | 0  | (2,234)  | <b>687</b>      |                                     |
| 8023 Profit On Sale Of Asset.             | (194,820)                                | 0  | 0  | 0  |                 |                                     |
|   | (205,782)                                | (9,360)                                  | (9,360)  | (19,490)                                       |                 |                                     |
| Sub-total                                 | <b>(204,291)</b>                         | <b>(4,287)</b>                           | <b>(4,287)</b>                                 | <b>(11,868)</b>                                |                 |                                     |
| <b>Total Housing</b>                      | <b>(741,135)</b>                         | <b>(265,123)</b>                         | <b>(265,123)</b>                               | <b>(821)</b>                                   |                 |                                     |

Notes

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes  | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance     | * Denotes<br>Variance<br>< \$10,000 |
|--|--|--|--|--|-----------------|-------------------------------------|
| <b>COMMUNITY AMENITIES</b>                       |  |  |  |  |                 |                                     |
| <b>Natural Resource Management</b>               |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>                        |  |  |  |  |                 |                                     |
| 2032 State Nrm Grant Expenditure                 | 0  | 0  | 0  | 99,248   | <b>0</b>        |                                     |
| 3052 Nrm Expenses                                | 0  | 0  | 0  | 103,858  | <b>0</b>        |                                     |
|  | 0  | 0  | 0  | 203,106  |                 |                                     |
| <b>Operating Revenues</b>                        |  |  |  |  |                 |                                     |
| 2063 Nrm Salary Income.                          | 0  | 0  | 0  | (64,250)                                       | <b>0</b>        |                                     |
| 2123 State Nrm Community Grant                   | 0  | 0  | 0  | (114,915)                                      | <b>0</b>        |                                     |
| 3073 Profit/Loss On Sale                         | (3,343)                                  | 0  | 0  | 0  | <b>3,343</b>    |                                     |
|  | (3,343)                                  | 0  | 0  | (179,165)                                      |                 |                                     |
| <b>Capital Expenses</b>                          |  |  |  |  |                 |                                     |
| 0270 Reserve Account - Transfer To               | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 2044 Capital Expenditure - Plant & Equip         | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 2064 Principal Repaid - Nrm                      | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
|  | 0  | 0  | 0  | 0  |                 |                                     |
| <b>Capital Revenues</b>                          |  |  |  |  |                 |                                     |
| 2075 Proceeds From Disposal Of Assets            | (16,013)                                 | 0  | 0  | 0  | <b>16,013</b>   | *                                   |
|  | (16,013)                                 | 0  | 0  | 0  | 16,013          |                                     |
|  | <b>(19,355)</b>                          | <b>0</b>                                 | <b>0</b>                                       | <b>23,941</b>                                  |                 |                                     |
| <b>Sanitation-Household Refuse</b>               |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>                        |  |  |  |  |                 |                                     |
| 1762 Domestic Rubbish Collection Expenses        | 115,985                                  | 135,000                                  | 135,000  | 126,513  | <b>19,015</b>   | *                                   |
| 1772 Sanitation Household Refuse Depreciation    | 4,008                                    | 3,679                                    | 3,679  | 4,008  | <b>(329)</b>    |                                     |
| 1792 Refuse Site Repairs & Maintenance           | 11,428                                   | 41,351                                   | 41,351   | 8,735  | <b>29,922</b>   | *                                   |
| 2502 Domestic Rubbish - Admin Expenses           | 24,383                                   | 28,837                                   | 28,837   | 29,968   | <b>4,454</b>    |                                     |
|  | 155,805                                  | 208,867                                  | 208,867  | 169,225  |                 |                                     |
| <b>Operating Revenues</b>                        |  |  |  |  |                 |                                     |
| 1903 Domestic Rubbish Collection Fees            | (75,900)                                 | (72,900)                                 | (72,900)                                       | (53,500)                                       | <b>3,000</b>    |                                     |
| 1904 Additional Domestic Rubbish Collection Fees | (10,125)                                 | (10,350)                                 | (10,350)                                       | (10,157)                                       | <b>(225)</b>    |                                     |
| 2003 Contributions & Reimbursements              | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
|  | (86,025)                                 | (83,250)                                 | (83,250)                                       | (63,657)                                       |                 |                                     |
| <b>Capital Expenditure</b>                       |  |  |  |  |                 |                                     |
| 1894 Trf To Unspent Grants Reserve               | 12,092                                   | 0  | 0  | 0  | <b>(12,092)</b> | *                                   |
| <b>Capital Income</b>                            |  |  |  |  |                 |                                     |
|  | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| Sub-total  | <b>81,872</b>                            | <b>125,617</b>                           | <b>125,617</b>                                 | <b>105,568</b>                                 |                 |                                     |



**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                            | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|----------------------------------|--|--|--|--|----------------|-------------------------------------|
| <b>Other Sanitation</b>          |  |  |  |  |                |                                     |
| <b>Operating Expenses</b>        |  |  |  |  |                |                                     |
| 1872                             | Street Rubbish Collection Expense        | 296                                      | 318  | 318  | 418            | 22                                  |
| 1882                             | Parks & Gardens Rubbish Collecti         | 11,162                                   | 17,287   | 17,287   | 10,625         | 6,124                               |
| 1892                             | Waste Management Facility In 2           | 13,975                                   | 40,890   | 40,890   | 0              | 26,915 *                            |
| 1912                             | Refuse Collection Expenses               | 2,595                                    | 5,000  | 5,000  | 0              | 2,405                               |
| 1922                             | Depn - Other Sanitation                  | 0  | 0  | 0  | 0              | 0                                   |
|                                  |  | 28,029                                   | 63,495   | 63,495   | 11,043         |                                     |
| <b>Operating Revenues</b>        |  |  |  |  |                |                                     |
| 1883                             | Waste Management Facility In 2           | (22,490)                                 | (40,890)                                       | (40,890)                                       | 0              | (18,400) *                          |
|                                  |  | (22,490)                                 | (40,890)                                       | (40,890)                                       | 0              |                                     |
| <b>Capital Expenses</b>          |  |  |  |  |                |                                     |
| 1884                             | Plant & Equipment Expenditure            | 0  | 0  | 0  | 0              | 0                                   |
|                                  |  | 0  | 0  | 0  | 0              |                                     |
|                                  | <b>Sub-total</b>                         | <b>5,539</b>                             | <b>22,605</b>                                  | <b>22,605</b>                                  | <b>11,043</b>  |                                     |
| <b>Protection Of Environment</b> |  |  |  |  |                |                                     |
| <b>Operating Expenses</b>        |  |  |  |  |                |                                     |
| 1902                             | Grant Expenditure - Other 6              | 15,223                                   | 210,249  | 210,249  | 70,548         | 195,026 *                           |
| 1942                             | Nacc (Other) Grants Expenditure          | 13,150                                   | 10,000   | 10,000   | 0              | (3,150)                             |
| 2002                             | Project Managment Fees                   | 0  | 0  | 0  | 3,800          | 0                                   |
| 2022                             | Landcare Expenditure 6                   | 15,769                                   | 50,000   | 50,000   | 28,480         | 34,231 *                            |
| 2040                             | Dolby Creek Expenditure 6                | 15,596                                   | 0  | 0  | 106,610        | (15,596) *                          |
| 2042                             | Declared Species Group Expe 5            | 25,693                                   | 75,060   | 75,060   | 42,625         | 49,367 *                            |
| 2072                             | Rangers Allocation                       | 757                                      | 812  | 812  | 1,068          | 55                                  |
| 2301                             | Nacc Baiting Expenses                    | 0  | 0  | 0  | 74,839         | 0                                   |
| 2312                             | Sundry Expenses (P Of E)                 | 581                                      | 0  | 0  | 0              | (581)                               |
| 2922                             | Admin Alloc - Prot Enviro                | 0  | 0  | 0  | 0              | 0                                   |
|                                  |  | 86,769                                   | 346,121  | 346,121  | 327,970        |                                     |
| <b>Operating Revenues</b>        |  |  |  |  |                |                                     |
| 2134                             | Interest Received                        | -  | 0  | 0  | (9)            | 0                                   |
| 2103                             | Envirofund Grant Income                  | 0  | 0  | 0  | 0              | 0                                   |
| 2203                             | Grant Income - Other 6                   | (75,000)                                 | (191,400)                                      | (191,400)                                      | (59,273)       | (116,400) *                         |
| 2213                             | Declared Species Grant Income            | (21,845)                                 | (23,000)                                       | (23,000)                                       | (41,553)       | (1,155)                             |
| 2033                             | Nacc (Other) Grants Income.              | (12,700)                                 | (10,000)                                       | (10,000)                                       | (171,458)      | 2,700                               |
| 2923                             | Dolby Creek Management Pla 6             | (15,796)                                 | 0  | 0  | 0              | 15,796 *                            |
| 2933                             | Sundry Income (P Of E)                   | (4,229)                                  | 0  | 0  | 0              | 4,229                               |
|                                  |  | (129,570)                                | (224,400)                                      | (224,400)                                      | (272,293)      |                                     |
| <b>Capital Expenses</b>          |  |  |  |  |                |                                     |
| 2034                             | Plant & Equipment Purchase               | 0  | 0  | 0  | 4,632          | 0                                   |
| 2054                             | Tfr To Unspent Grant Reserve             | 79,949                                   | 0  | 0  | 0              | (79,949) *                          |
| 2080                             | Transfer To Landcare Reserve             | 2,127                                    | 1,100  | 1,100  | 51,198         | (1,027)                             |
|                                  |  | 82,076                                   | 1,100  | 1,100  | 55,830         |                                     |
| <b>Capital Revenues</b>          |  |  |  |  |                |                                     |
| 2055                             | Transfer From Landcare Rese 5            | 0  | (50,060)                                       | (50,060)                                       | (4,500)        | (50,060) *                          |
|                                  |  | 0  | (50,060)                                       | (50,060)                                       | (4,500)        |                                     |
|                                  | <b>Sub-total</b>                         | <b>39,275</b>                            | <b>72,761</b>                                  | <b>72,761</b>                                  | <b>107,007</b> |                                     |

**Notes**

- Maintenance costs are below budget but they are all overhead allocations
- Any unspent waste management facility funding will be transferred to restricted cash
- Costs are below budget provision due to supplier invoicing error
- Sale of P28 was not in budget
- Reserve transfer is for the declared species group expenditure and it is not required.
- Any unspent grant funding will be transferred to restricted cash

|  | Notes                                     | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|--|---|--|--|--|--|-------------|-------------------------------------|
| <b>Town Planning &amp; Reg Development</b> |   |  |  |  |  |             |                                     |
| <b>Operating Expenses</b>                  |   |  |  |  |  |             |                                     |
| 0162                                       | Provision For Lsl                         | 0  | 0  | 0  | 12,631   | 0           |                                     |
| 0942                                       | Town Planning Depreciation                | 9,305                                    | 15,920                                   | 15,920   | 17,368   | 6,615       |                                     |
| 2102                                       | Workers Compensation Insurance            | 3,296                                    | 3,374                                    | 3,374  | 3,067  | 78          |                                     |
| 2112                                       | Salary Expense                            | 174,866                                  | 194,455                                  | 194,455  | 173,944  | 19,589      | *                                   |
| 2122                                       | Superannuation - Council Maximum Of 3%    | 3,127                                    | 3,084                                    | 3,084  | 3,028  | (44)        |                                     |
| 2132                                       | Superannuation - Sgc 9%                   | 16,347                                   | 13,303                                   | 13,303   | 15,512   | (3,044)     |                                     |
| 2142                                       | Interest Expense - Loan 94 - Buller River | 2,034                                    | 2,305                                    | 2,305  | 3,401  | 271         |                                     |
| 2152                                       | Fringe Benefit Tax                        | 0  | 0  | 0  | 0  | 0           |                                     |
| 2162                                       | Acc Annual Leave - T/Plan                 | 0  | 0  | 0  | 7,550  | 0           |                                     |
| 2182                                       | Other Employee Expenses                   | 6,838                                    | 6,800                                    | 6,800  | 4,298  | (38)        |                                     |
| 2202                                       | Town Planners Expenses                    | 1,754                                    | 4,000                                    | 4,000  | 4,064  | 2,246       |                                     |
| 2222                                       | Motor Vehicle Expenses                    | 9,281                                    | 8,000                                    | 8,000  | 6,977  | (1,281)     |                                     |
| 2232                                       | Legal Expenses - Town Planners            | 15,009                                   | 10,000                                   | 10,000   | 11,545   | (5,009)     |                                     |
| 2242                                       | Engineering Expenses                      | 9,920                                    | 15,000                                   | 15,000   | 13,404   | 5,080       |                                     |
| 2252                                       | Advertising Expenses                      | 9,164                                    | 10,000                                   | 10,000   | 1,491  | 836         |                                     |
| 2262                                       | Local Answers Project                     | 0  | 0  | 0  | 0  | 0           |                                     |
| 3012                                       | Admin Allocation Expenses                 | 63,092                                   | 74,616                                   | 74,616   | 77,315   | 11,524      |                                     |
| 3022                                       | Staff Housing Allocation                  | 0  | 0  | 0  | 3,137  | 0           |                                     |
| 7032                                       | Strategic Planning Projects.              | 0  | 0  | 0  | 35,784   | 0           |                                     |
| 7042                                       | Local Planning Strat. Review              | 0  | 0  | 0  | 0  | 0           |                                     |
| 7052                                       | Surveying & Land Expenses                 | 31,206                                   | 40,000                                   | 40,000   | 18,229   | 8,794       |                                     |
| 7062                                       | Reimbursements                            | 272,727                                  | 0  | 0  | 0  | (272,727)   | *                                   |
| 7072                                       | Planning Projects - Expenses              | 138,875                                  | 55,000                                   | 55,000   | 60,188   | (83,875)    | *                                   |
|  |   | 766,841                                  | 455,857                                  | 455,857  | 472,933  |             |                                     |
| <b>Operating Revenues</b>                  |   |  |  |  |  |             |                                     |
| 0163                                       | Town Planning Projects - Income           | (316,727)                                | (41,696)                                 | (41,696)                                       | (38,159)                                       | 275,031     | *                                   |
| 0343                                       | Contributions & Reimbursements            | (118,184)                                | 0  | 0  | 0  | 118,184     | *                                   |
| 2153                                       | Profit On Sale Of Assets                  | 0  | 0  | 0  | (1,773)  | 0           |                                     |
| 3603                                       | Heritage Income                           | (647)                                    | 0  | 0  | 0  | 647         |                                     |
| 2233                                       | Town Planning Fees Income - Gst Free      | (38,273)                                 | (32,000)                                 | (32,000)                                       | (20,526)                                       | 6,273       |                                     |
| 2243                                       | Outsourced Planning Fees - Other Lgs      | (47,398)                                 | (45,000)                                 | (45,000)                                       | (44,668)                                       | 2,398       |                                     |
| 2253                                       | Town Planning Statutory Fees - Gst        | 0  | 0  | 0  | (765)  | 0           |                                     |
| 2263                                       | Town Planning Fees Income - Gst Inc       | (1,191)                                  | (1,500)                                  | (1,500)  | (1,725)  | (309)       |                                     |
| 9003                                       | Planning Projects Income                  | 0  | 0  | 0  | (41,696)                                       | 0           |                                     |
|  |   | (522,420)                                | (120,196)                                | (120,196)                                      | (149,312)                                      |             |                                     |

| Notes                   | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$      | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|-------------------------|---|--|--|--|----------------|-------------------------------------|
| <b>Capital Expenses</b> |   |  |  |  |                |                                     |
| 2294                    | Principal Repayments - Loan 94 - Buller River | 21,120                                   | 21,120   | 21,120   | 19,933         | <b>0</b>                            |
| 2274                    | Capital Expenditure - Plant & Equipment       | (550)                                    | 0  | 0  | 44,058         | <b>550</b>                          |
| 2284                    | Furniture & Equipment - Capital Expenses      | 0  | 0  | 0  | 0              | <b>0</b>                            |
| 2254                    | Tfr From Unspent Grant Reserve                | 72,474                                   | 0  | 0  | 0              | <b>(72,474)</b> *                   |
| 4801                    | Transfer To Land Development Reserve          | 2,938                                    | 4,500  | 4,500  | 4,682          | <b>1,562</b>                        |
| 4820                    | Legal Reserve - Transfer To                   | 681                                      | 840  | 840  | 838            | <b>159</b>                          |
|                         |   | 96,664                                   | 26,460   | 26,460   | 69,512         |                                     |
| <b>Capital Revenues</b> |   |  |  |  |                |                                     |
| 0705                    | Disposal / Loan Funds                         | 0  | 0  | 0  | 0              | <b>0</b>                            |
| 4810                    | Land Development Reserve - Transfer From      | 0  | 0  | 0  | (36,917)       | <b>0</b>                            |
| 0905                    | Proceeds From Disposal Of Assets              | 0  | 0  | 0  | 0              | <b>0</b>                            |
| 4745                    | T/F From Lt Vehicle Reser                     | 0  | 0  | 0  | 0              | <b>0</b>                            |
|                         |   | 0  | 0  | 0  | (36,917)       |                                     |
|                         | <b>Sub-total</b>                              | <b>341,085</b>                           | <b>362,121</b>                                 | <b>362,121</b>                                 | <b>356,215</b> |                                     |

**Notes**

**Other Community Amenities**

**Operating Expenses**

|      |  |       |        |        |       |                 |
|------|--|-------|--------|--------|-------|-----------------|
| 3102 | Cemetery Expenses                      | 2,836 | 5,204  | 5,204  | 4,511 | <b>2,368</b>    |
| 3132 | Community Development Expenses         | 1     | 69,500 | 69,500 | 2,071 | <b>69,499</b> * |
| 3212 | Other Community Amenities Depreciation | 2,006 | 1,426  | 1,426  | 1,588 | <b>(580)</b>    |
|      |  | 4,842 | 76,130 | 76,130 | 8,171 |                 |

**Opera #**

|      |                               |         |          |          |          |                   |
|------|-------------------------------|---------|----------|----------|----------|-------------------|
| 3103 | Various Grants Received       | 0       | 0        | 0        | (3,414)  | <b>0</b>          |
| 3633 | Grant - Community Development | 0       | (50,900) | (50,900) | (36,807) | <b>(50,900)</b> * |
| 3113 | Cemetery Income Received      | (2,405) | (1,000)  | (1,000)  | (1,500)  | <b>1,405</b>      |
|      |                               | (2,405) | (51,900) | (51,900) | (41,721) |                   |

**Capital Expenses**

|      |   |              |              |              |               |              |
|------|---|--------------|--------------|--------------|---------------|--------------|
| 2414 | Land & Buildings - Community Development  | 0            | 0            | 0            | 28,220        | <b>0</b>     |
| 2415 | Capital Expenditure Nabawa Cemetery (P&O) | 2,672        | 7,000        | 7,000        | 10,405        | <b>4,328</b> |
|      |   | <b>2,672</b> | <b>7,000</b> | <b>7,000</b> | <b>38,625</b> |              |

**Capital Revenues**

|      |                               |          |          |          |              |          |
|------|-------------------------------|----------|----------|----------|--------------|----------|
| 3071 | Unspent Grants Reserve Income | 0        | 0        | 0        | (252)        | <b>0</b> |
|      |                               | <b>0</b> | <b>0</b> | <b>0</b> | <b>(252)</b> | 0        |

**Sub-total**

**Total Community Amenities**

|                |                |                |                |
|----------------|----------------|----------------|----------------|
| <b>5,110</b>   | <b>31,230</b>  | <b>31,230</b>  | <b>4,822</b>   |
| <b>453,526</b> | <b>614,334</b> | <b>614,334</b> | <b>608,597</b> |

**Notes**

- Accounts offset each other and are transferred to trust
- Accounts offset each other and are transferred to trust
- Mens Shed Project deferred to 14/15
- Town planning salaries below budget as higher duty payments not required as Northampton contract complete

| Notes                                 | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------------------|--|--|---|---|-------------|-------------------------------------|
| <b>RECREATION &amp; CULTURE</b>       |  |  |   |   |             |                                     |
| <b>Public Halls.Civic Centres</b>     |  |  |   |   |             |                                     |
| <b>Operating Expenses</b>             |  |  |   |   |             |                                     |
| 2602 Public Halls Depreciation        | 356                                      | 327                                      | 327   | 356   | (29)        |                                     |
| 2722 Public Halls & Showgrounds Expe  | 25,409                                   | 31,103                                   | 31,103  | 22,923  | 5,694       |                                     |
| 2732 Nabawa Community Centre E 1      | 43,059                                   | 65,362                                   | 65,362  | 40,436  | 22,303      | *                                   |
| 2742 Loan 89 Interest - Nabawa Stadiu | 3,493                                    | 4,512                                    | 4,512   | 3,958   | 1,019       |                                     |
| 3202 Public Halls Admin Allocation    | 18,880                                   | 22,330                                   | 22,330  | 23,136  | 3,450       |                                     |
|                                       | 91,197                                   | 123,633                                  | 123,633   | 90,810  |             |                                     |
| <b>Operating Revenues</b>             |  |  |   |   |             |                                     |
| 2443 Yuna Hall Hire Income Received   | 0  | (100)                                    | (100)   | (59)  | (100)       |                                     |
| 2453 Showground/Halls Income Receive  | (1,578)                                  | (990)                                    | (990)   | (1,064)   | 588         |                                     |
| 7370 Tf To Uspent Grants/Loans Res.   | 0  | 0  | 0   | 0   |             |                                     |
| 2683 Contr. & Reim. Public Hall       | 0  | 0  | 0   | (1,436)   |             |                                     |
|                                       | (1,578)                                  | (1,090)                                  | (1,090)   | (2,559)   |             |                                     |
| <b>Capital Expenses</b>               |  |  |   |   |             |                                     |
| 2644 Capital Exp. - Land & Bldgs 2    | 39,612                                   | 114,500                                  | 114,500   | 0   | 74,888      | *                                   |
| 4925 Principal Repayment - Loan 89    | 8,243                                    | 8,243                                    | 8,243   | 6,167   | 0           |                                     |
|                                       | 47,855                                   | 122,743                                  | 122,743   | 6,167   | 74,888      |                                     |
| <b>Capital Revenues</b>               |  |  |   |   |             |                                     |
| 7375 Loan Funds Received.             | 0  | 0  | 0   | 0   | 0           |                                     |
| 7371 T/F From Unspent Grants/Loans R  | 0  | 0  | 0   | 0   |             |                                     |
|                                       | 0  | 0  | 0   | 0   |             |                                     |
| Sub-total                             | <b>137,474</b>                           | <b>245,286</b>                           | <b>245,286</b>  | <b>94,418</b>   |             |                                     |
| <b>Swimming Areas And Beaches</b>     |  |  |   |   |             |                                     |
| <b>Operating Expenses</b>             |  |  |   |   |             |                                     |
| 3412 Coronation Beach Expenses        | 30,916                                   | 34,369                                   | 34,369  | 40,331  | 3,453       |                                     |
| 7082 Beaches Depreciation             | 8,451                                    | 7,756                                    | 7,756   | 8,451   | (695)       |                                     |
| 3302 Swimming Pool Admin Allocations  | 18,975                                   | 22,440                                   | 22,440  | 23,252  | 3,465       |                                     |
|                                       | 58,342                                   | 64,565                                   | 64,565  | 72,034  |             |                                     |
| <b>Operating Revenues</b>             |  |  |   |   |             |                                     |
| 3443 Coronation Beach Camping Fees    | (69,219)                                 | (70,000)                                 | (70,000)  | (68,155)  | (781)       |                                     |
| 3444 Fig Tree Camping Fees            | (6,796)                                  | (6,700)                                  | (6,700)   | (6,683)   | 96          |                                     |
|                                       | (76,014)                                 | (76,700)                                 | (76,700)  | (74,838)  |             |                                     |
| <b>Capital Expenses</b>               |  |  |   |   |             |                                     |
| 7164 Capital Exp. - Land & Build      | 0  | 0  | 0   | 0   | 0           |                                     |
| 7074 Capital Exp. - Plant & Equipment | 0  | 0  | 0   | 0   | 0           |                                     |
|                                       | 0  | 0  | 0   | 0   |             |                                     |
| Sub-total                             | <b>(17,673)</b>                          | <b>(12,135)</b>                          | <b>(12,135)</b>   | <b>(2,804)</b>  |             |                                     |

**Notes**

- 1 Savings relates to overhead allocations only
- 2 No effect on budget if Yuna Hall proposal does not fully expend budget as it is funded from reserve transfer

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                             | 13/14 ACTUAL                            | 13/14 BUDGET             | 13/14 BUDGET                   | 12/13 ACTUAL                   | \$ Variance        | * Denotes<br>Variance<br>< \$10,000 |
|-----------------------------------|---|--------------------------|--------------------------------|--------------------------------|--------------------|-------------------------------------|
|                                   | (YTD)<br>30-Jun-14<br>\$                | (YTD)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ |                    |                                     |
| <b>Other Recreation And Sport</b> |   |                          |                                |                                |                    |                                     |
| <b>Operating Expenses</b>         |   |                          |                                |                                |                    |                                     |
| 1462                              | Mower Repairs & Maintenance             | 4,635                    | 6,706                          | 6,706                          | 7,206              | <b>2,071</b>                        |
| 1472                              | Yuna Oval Expenses                      | 584                      | 1,450                          | 1,450                          | 861                | <b>866</b>                          |
| 1482                              | Sporting Clubs Expenses                 | 60,693                   | 75,194                         | 75,194                         | 49,030             | <b>14,501</b> *                     |
| 2642                              | Parks, Gardens Expense                  | 23,874                   | 35,649                         | 35,649                         | 31,225             | <b>11,775</b> *                     |
| 2702                              | Indoor Complex Expense                  | 6,016                    | 6,961                          | 6,961                          | 8,184              | <b>946</b>                          |
| 2712                              | Tennis Clubs Expenses                   | 3,956                    | 5,000                          | 5,000                          | 7,882              | <b>1,044</b>                        |
| 2752                              | Nabawa - Sport Complex Expense          | 6,488                    | 11,319                         | 11,319                         | 12,503             | <b>4,831</b>                        |
| 2772                              | Minor Gardening Equipment.              | 0                        | 0                              | 0                              | 46                 | <b>0</b>                            |
| 2782                              | Insurance Plant & Equipment             | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 3442                              | Rec & Sport Admin Allocations           | 37,761                   | 44,655                         | 44,655                         | 46,273             | <b>6,894</b>                        |
| 7022                              | Parks & Gardens Depreciation            | 15,773                   | 17,487                         | 17,487                         | 21,176             | <b>1,714</b>                        |
| 7092                              | Other Rec & Sports Depreciation         | 5,469                    | 4,049                          | 4,049                          | 4,412              | <b>(1,420)</b>                      |
|                                   |   | 165,248                  | 208,471                        | 208,471                        | 188,798            |                                     |
| <b>Operating Revenues</b>         |   |                          |                                |                                |                    |                                     |
| 2743                              | Sports Club Hire Income                 | (4,095)                  | (4,490)                        | (4,490)                        | (4,095)            | <b>(395)</b>                        |
| 2783                              | Facility & Equipment Hire Income        | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 2793                              | Interest - Ssl Reimbursed               | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 2803                              | Grants & Other Income Received          | 0                        | 0                              | 0                              | (10,458)           | <b>0</b>                            |
| 2813                              | Golf Course And Showgrounds As          | 0                        | 0                              | 0                              | (1,951,850)        | <b>0</b>                            |
|                                   |   | (4,095)                  | (4,490)                        | (4,490)                        | (1,966,403)        |                                     |
| <b>Capital Expenses</b>           |   |                          |                                |                                |                    |                                     |
| 1304                              | Capital Expenditure Plant & Equip       | 0                        | 0                              | 0                              | 12,504             | <b>0</b>                            |
| 2834                              | Land & Buildings - Capital Expense      | 0                        | 0                              | 0                              | 4,734              | <b>0</b>                            |
| 3414                              | Capital Exp - Parks & Ovals.            | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 2854                              | Tools & Equipment - Capital Expense     | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 2864                              | Tfr To Restricted Cash Reserve          | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
|                                   |   | 0                        | 0                              | 0                              | 17,238             |                                     |
| <b>Capital Revenues</b>           |   |                          |                                |                                |                    |                                     |
| 7285                              | Tfr From Restricted Cash/Trust          | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
| 1305                              | Proceeds From Sale Of Plant & Equipment | 0                        | 0                              | 0                              | 0                  | <b>0</b>                            |
|                                   |   | 0                        | 0                              | 0                              | 0                  |                                     |
|                                   | <b>Sub-total</b>                        | <b>161,153</b>           | <b>203,981</b>                 | <b>203,981</b>                 | <b>(1,760,367)</b> |                                     |

**Notes**

1 Allocation of overhead costs are below budget

| Notes                                   | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|---|--|--|--|--|----------------|-------------------------------------|
| <b>Libraries</b>                        |  |  |  |  |                |                                     |
| 2902 Library Expense                    | 1,080                                    | 6,600                                    | 6,600  | 3,217  | <b>5,520</b>   |                                     |
| 2912 Honorarium Yuna Librarian          | 1,000                                    | 1,000                                    | 1,000  | 1,000  | <b>0</b>       |                                     |
| 3582 Libraries Admin Allocations        | 26,565                                   | 31,415                                   | 31,415   | 32,554   | <b>4,850</b>   |                                     |
| 6922 Libraries Depreciation             | 56                                       | 196                                      | 196  | 214  | <b>140</b>     |                                     |
|   | <u>28,701</u>                            | <u>39,211</u>                            | <u>39,211</u>                                  | <u>36,985</u>                                  |                |                                     |
| <b>Operating Revenues</b>               |  |  |  |  |                |                                     |
| 2983 Reimbursements & Contrib.          | 0  | 0  | 0  | (1,714)  | <b>0</b>       |                                     |
|   | <u>0</u>                                 | <u>0</u>                                 | <u>0</u>                                       | <u>(1,714)</u>                                 |                |                                     |
| <b>Capital Expenses</b>                 |  |  |  |  |                |                                     |
| 3684 Captial Exp. - Land & Buildings    | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
|   | <u>0</u>                                 | <u>0</u>                                 | <u>0</u>                                       | <u>0</u>                                       |                |                                     |
| Sub-total                               | <b>28,701</b>                            | <b>39,211</b>                            | <b>39,211</b>                                  | <b>35,272</b>                                  |                |                                     |
| <b>Other Culture</b>                    |  |  |  |  |                |                                     |
| <b>Operating Expenses</b>               |  |  |  |  |                |                                     |
| 3602 Historical Roads Board Building Ex | 4,483                                    | 7,790                                    | 7,790  | 9,191  | <b>3,307</b>   |                                     |
| 3626 Museum & Clarrie Milne Collection  | 2,530                                    | 2,500                                    | 2,500  | 0  |                |                                     |
| 3662 Community Heritage Programs        | 15,224                                   | 15,199                                   | 15,199   | 0  |                |                                     |
| 3652 Other Culture Depreciation         | 3,806                                    | 3,493                                    | 3,493  | 3,806  |                |                                     |
|   | <u>26,044</u>                            | <u>28,982</u>                            | <u>28,982</u>                                  | <u>12,997</u>                                  |                |                                     |
| <b>Operating Revenues</b>               |  |  |  |  |                |                                     |
| 3445 Grant Funding Received             | (40,089)                                 | (42,789)                                 | (42,789)                                       | 0  | <b>(2,700)</b> |                                     |
| 3623 Reimbursements & Contributions     | (1,023)                                  | 0  | 0  | 0  | <b>1,023</b>   |                                     |
|   | <u>(41,112)</u>                          | <u>(42,789)</u>                          | <u>(42,789)</u>                                | <u>0</u>                                       |                |                                     |
| <b>Capital Expenses</b>                 |  |  |  |  |                |                                     |
| 3604 Capital Exp. - Land & Blgds        | 30,290                                   | 27,590                                   | 27,590   | 0  | <b>(2,700)</b> |                                     |
| 3605 Historical Signage - Nanson (L&B)  | 0  | 2,000                                    | 2,000  | 0  |                |                                     |
| 3606 Land & Buildings                   | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
| 3607 Post & Rail Fencing - Nanson (R4)  | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
| 3634 Equipment Purchases                | 0  | 0  | 0  | 0  | <b>0</b>       |                                     |
|   | <u>30,290</u>                            | <u>29,590</u>                            | <u>29,590</u>                                  | <u>0</u>                                       |                |                                     |
| Sub-total                               | <b>15,222</b>                            | <b>15,783</b>                            | <b>15,783</b>                                  | <b>12,997</b>                                  |                |                                     |
| <b>Total Recreation &amp; Culture</b>   | <b>324,877</b>                           | <b>492,126</b>                           | <b>492,126</b>                                 | <b>(1,620,485)</b>                             |                |                                     |

Notes

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                                | 13/14 ACTUAL                      | 13/14 BUDGET             | 13/14 BUDGET                   | 12/13 ACTUAL                   | \$ Variance      | * Denotes<br>Variance<br>< \$10,000 |
|--------------------------------------|-----------------------------------|--------------------------|--------------------------------|--------------------------------|------------------|-------------------------------------|
|                                      | (YTD)<br>30-Jun-14<br>\$          | (YTD)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ |                  |                                     |
| <b>TRANSPORT</b>                     |                                   |                          |                                |                                |                  |                                     |
| <b>Const. Sts,Rds,Bridges,Depots</b> |                                   |                          |                                |                                |                  |                                     |
| <b>Operating Expenses</b>            |                                   |                          |                                |                                |                  |                                     |
| 3702                                 | Road Construction - Admin Allocat | 53,700                   | 63,505                         | 63,505                         | 65,805           | <b>9,805</b>                        |
|                                      |                                   | 53,700                   | 63,505                         | 63,505                         | 65,805           |                                     |
| <b>Operating Revenues</b>            |                                   |                          |                                |                                |                  |                                     |
| 3133                                 | Income Received - Cons. Sts       | 0                        | 0                              | 0                              | (13,075)         | <b>0</b>                            |
| 3173                                 | Mw Regional Road Funding          | (309,075)                | (554,666)                      | (554,666)                      | (112,400)        | <b>(245,591)</b> *                  |
| 3154                                 | Main Roads - Black Spot Func      | (14,524)                 | (34,199)                       | (34,199)                       | (151,242)        | <b>(19,676)</b> *                   |
| 3183                                 | R4R Grant Income                  | (367,365)                | (867,365)                      | (867,365)                      | (1,099,901)      | <b>(500,000)</b> *                  |
| 3193                                 | R2R (Construction) Income         | (174,179)                | (174,179)                      | (174,179)                      | (300,000)        | <b>0</b>                            |
| 3223                                 | Midwest Regional Road Group       | 0                        | 0                              | 0                              | 0                | <b>0</b>                            |
|                                      |                                   | (865,143)                | (1,630,409)                    | (1,630,409)                    | (1,676,617)      |                                     |
| <b>Capital Expenses</b>              |                                   |                          |                                |                                |                  |                                     |
| 3124                                 | Roads To Recovery (R2R) Expend    | 0                        | 0                              | 0                              | 0                | <b>0</b>                            |
| 3125                                 | Royalties For Regions (R4R) E     | 987,369                  | 1,979,174                      | 1,979,174                      | 925,874          | <b>991,805</b> *                    |
| 3126                                 | Regional Road Group (Rrg) E       | 621,330                  | 831,999                        | 831,999                        | 195,764          | <b>210,669</b> *                    |
| 3184                                 | Council Funded Roadworks E        | 13,636                   | 15,000                         | 15,000                         | 107              | <b>1,364</b>                        |
| 3144                                 | Western Regions Mowing & Maint    | 0                        | 0                              | 0                              | 19,039           | <b>0</b>                            |
| 3214                                 | Footpath Construction.            | 0                        | 0                              | 0                              | 4,710            | <b>0</b>                            |
| 3234                                 | Blackspot Program Expenditur      | 83,404                   | 100,815                        | 100,815                        | 245,337          | <b>17,411</b> *                     |
| 4840                                 | Transfer To Roadworks Reserve     | 2,700                    | 5,000                          | 5,000                          | 5,024            | <b>2,300</b>                        |
| 3170                                 | Tf To Unspent Grants/Loans Res.   | 366,757                  | 0                              | 0                              | 332,428          | <b>(366,757)</b>                    |
|                                      |                                   | 2,075,197                | 2,931,988                      | 2,931,988                      | 1,728,284        |                                     |
| <b>Capital Revenue</b>               |                                   |                          |                                |                                |                  |                                     |
| 3171                                 | T/F Fr Unspent Grants/Loans Res   | 0                        | 0                              | 0                              | (332,000)        | <b>0</b>                            |
| 3225                                 | Tfr From Roadworks Reserve        | 0                        | 0                              | 0                              | (55,338)         | <b>0</b>                            |
|                                      |                                   | 0                        | 0                              | 0                              | (387,338)        | 0                                   |
| Sub-total                            |                                   | <b>1,263,754</b>         | <b>1,365,084</b>               | <b>1,365,084</b>               | <b>(269,866)</b> |                                     |



**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**

for the Period 1st July 2013 to 30th June 2014

| Notes | 13/14 ACTUAL | 13/14 BUDGET | 13/14 BUDGET | 12/13 ACTUAL | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|-------|--------------|--------------|--------------|--------------|-------------|-------------------------------------|
|       | (YTD)        | (YTD)        | (Full Year)  | (Full Year)  |             |                                     |
|       | 30-Jun-14    | 30-Jun-14    | 30-Jun-14    | 30-Jun-14    |             |                                     |
|       | \$           | \$           | \$           | \$           |             |                                     |

**TRANSPORT**

**Mtce Sts,Rds,Bridges,Depots**

**Operating Expenses**

|                                      |   |           |           |           |           |                 |   |
|--------------------------------------|---|-----------|-----------|-----------|-----------|-----------------|---|
| 3372 Road Maintenance Expense        | 3 | 540,992   | 756,348   | 756,348   | 959,014   | <b>215,356</b>  | * |
| 3382 Flood Damage Expense            |   | 0         | 0         | 0         | 0         | <b>0</b>        |   |
| 3392 Maintenance-Bridges             |   | 0         | 0         | 0         | 332,000   | <b>0</b>        |   |
| 3502 Depot Maintenance               |   | 22,956    | 22,048    | 22,048    | 35,257    | <b>(909)</b>    |   |
| 3512 Street Lighting Expense         |   | 9,738     | 9,585     | 9,585     | 9,190     | <b>(153)</b>    |   |
| 3522 Depot Building Depreciation     |   | 3,077     | 2,198     | 2,198     | 2,617     | <b>(879)</b>    |   |
| 3532 Street Trees                    |   | 7,000     | 7,000     | 7,000     | 0         | <b>0</b>        |   |
| 3542 Roman Roads - User Group.       |   | 4,902     | 4,901     | 4,901     | 11        | <b>(1)</b>      |   |
| 3562 Road Sign Expense               |   | 0         | 0         | 0         | 0         | <b>0</b>        |   |
| 3802 Road Maintenance Admin Allocati |   | 58,538    | 69,230    | 69,230    | 71,734    | <b>10,692</b>   | * |
| 3812 Loss On Revaluation             |   | 0         | 0         | 0         | 830,541   | <b>0</b>        |   |
| 6912 Roads Depreciation              | 4 | 728,955   | 643,511   | 643,511   | 701,146   | <b>(85,444)</b> | * |
|                                      |   | 1,376,159 | 1,514,821 | 1,514,821 | 2,941,511 |                 |   |

**Operating Revenues**

|  |  |           |           |           |           |          |  |
|--|--|-----------|-----------|-----------|-----------|----------|--|
| 3123 R2R (Maintenance) Income          |  | 0         | 0         | 0         | 0         | <b>0</b> |  |
| 3143 Mrwa Direct Grant.                |  | (91,440)  | (91,440)  | (91,440)  | (84,502)  | <b>0</b> |  |
| 3153 Other General Income              |  | (0)       | 0         | 0         | (18,182)  | <b>0</b> |  |
| 3163 Grant Funding Received            |  | 0         | 0         | 0         | 0         | <b>0</b> |  |
| 3803 Contributions - Flood Damage.     |  | 0         | 0         | 0         | 0         | <b>0</b> |  |
| 3383 Grant Specific Funding - Main Roa |  | 0         | 0         | 0         | (332,000) | <b>0</b> |  |
| 3393 Hudson Resources - Dartmoor Ro    |  | (38,367)  | (38,366)  | (38,366)  | (84,625)  | <b>1</b> |  |
|  |  | (129,807) | (129,806) | (129,806) | (519,309) |          |  |

#

**Capital Expenditure**

|   |  |   |   |   |       |          |  |
|---|--|---|---|---|-------|----------|--|
| 3274 Improvements To Depot.             |  | 0 | 0 | 0 | 0     | <b>0</b> |  |
| 3264 Capital Exp. - Depot Construction. |  | 0 | 0 | 0 | 6,776 | <b>0</b> |  |
|   |  | 0 | 0 | 0 | 6,776 |          |  |

**Sub-total**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>1,246,351</b> | <b>1,385,015</b> | <b>1,385,015</b> | <b>2,428,979</b> |
|------------------|------------------|------------------|------------------|

**Notes**

- 1 CLGF funding has reduced by \$500,000 so there will be a corresponding reduction in capital expenditure
- 2 Timing
- 3 Currently under budget and expected savings
- 4 Depreciation above budget - non-cash item
- 5 Project not yet commenced

|                             | Notes                                 | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance     | * Denotes<br>Variance<br>< \$10,000 |
|-----------------------------|---------------------------------------|--|--|--|--|-----------------|-------------------------------------|
| <b>Road Plant Purchases</b> |                                       |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>   |                                       |  |  |  |  |                 |                                     |
| 3580                        | Interest Expense - Loan 92            | 1,818                                    | 3,790                                    | 3,790  | 4,318  | <b>1,972</b>    |                                     |
| 3572                        | Interest Expense - Loan 93            | 3,896                                    | 7,121                                    | 7,121  | 9,504  | <b>3,225</b>    |                                     |
| 3576                        | Interest Expense - Loan 95            | 2,735                                    | 3,012                                    | 3,012  | 4,006  | <b>277</b>      |                                     |
| 1212                        | Acc. Interest- Transport              | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 3642                        | Loss On Sale Assets.                  | 0  | 0  | 0  | 11,519   | <b>0</b>        |                                     |
|                             |                                       | 8,449                                    | 13,923                                   | 13,923   | 29,348   |                 |                                     |
| <b>Operating Revenues</b>   |                                       |  |  |  |  |                 |                                     |
| 3543                        | Profit On Sale Of Assets              | 0  | 0  | 0  | (2,986)  | <b>0</b>        |                                     |
|                             |                                       | 0  | 0  | 0  | (2,986)  |                 |                                     |
| <b>Capital Expenses</b>     |                                       |  |  |  |  |                 |                                     |
| 3554                        | Plant & Equipment Purchases           | 205,968                                  | 238,500                                  | 238,500  | 21,301   | <b>32,532</b>   | *                                   |
| 3584                        | Tools & Other Equipment.              | 0  | 0  | 0  | 3,747  | <b>0</b>        |                                     |
| 4740                        | Light Vehicle - Income Funds From Res | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 3581                        | Principal Repayments - Loan 92        | 65,788                                   | 65,788                                   | 65,788   | 41,001   | <b>0</b>        |                                     |
| 3574                        | Principal Repayment - Loan 93         | 71,493                                   | 71,493                                   | 71,493   | 67,810   | <b>0</b>        |                                     |
| 3577                        | Principal Repayments - Loan 95        | 19,941                                   | 19,941                                   | 19,941   | 18,884   | <b>0</b>        |                                     |
| 7570                        | Tf To Unspent Grants/Loans Res.       | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 6225                        | Realisation On Disposal Of Assets     | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
|                             |                                       | 363,190                                  | 395,722                                  | 395,722  | 152,743  |                 |                                     |
| <b>Capital Revenues</b>     |                                       |  |  |  |  |                 |                                     |
| 7135                        | Loan Funds Rec'D.                     | (151,500)                                | (160,000)                                | (160,000)                                      | 0  | <b>(8,500)</b>  |                                     |
| 3561                        | T/F From PI Reserve-Plant             | 0  | (10,000)                                 | (10,000)                                       | 0  | <b>(10,000)</b> | *                                   |
| 3575                        | Proceeds From Sale Of Plant & Equi    | (40,000)                                 | (65,000)                                 | (65,000)                                       | 0  | <b>(25,000)</b> | *                                   |
|                             |                                       | (191,500)                                | (235,000)                                | (235,000)                                      | 0  |                 |                                     |
|                             | <b>Sub-total</b>                      | <b>180,139</b>                           | <b>174,645</b>                           | <b>174,645</b>                                 | <b>179,104</b>                                 |                 |                                     |

**Notes:**

- 1     *Timing*  
2     *Amounts offset each other*

| Notes                                  | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance   | * Denotes<br>Variance<br>< \$10,000 |
|--|--|--|--|--|---------------|-------------------------------------|
| <b>Traffic Control</b>                 |  |  |  |  |               |                                     |
| <b>Operating Expenses</b>              |  |  |  |  |               |                                     |
| 4102 Traffic Admin Allocation          | 61,005                                   | 72,147                                   | 72,147   | 74,757   | <b>11,142</b> | *                                   |
| 4572 Traffic Control Expense           | 0  | 0  | 0  | 0  | <b>0</b>      |                                     |
| 6502 Vehicle Examination Expense       | 4,466                                    | 4,811                                    | 4,811  | 5,410  | <b>345</b>    |                                     |
| 6512 Licensing Online Expense          | 0  | 0  | 0  | 8  | <b>0</b>      |                                     |
| 7542 Licensing Transactions - Out      | 0  | 0  | 0  | 0  | <b>0</b>      |                                     |
| 7572 Traffic Counters Expense          | 0  | 500                                      | 500  | 281  | <b>500</b>    |                                     |
|  | <u>65,471</u>                            | <u>77,458</u>                            | <u>77,458</u>                                  | <u>80,457</u>                                  |               |                                     |
| <b>Operating Revenues</b>              |  |  |  |  |               |                                     |
| 7513 Licensing Commission Income       | (6,064)                                  | (6,000)                                  | (6,000)  | (5,810)  | <b>64</b>     |                                     |
| 7523 Vehicle Examination Fees Received | (4,324)                                  | (3,400)                                  | (3,400)  | (3,437)  | <b>924</b>    |                                     |
| 7533 Licensing Transactions - In       | 0  | 0  | 0  | 0  | <b>0</b>      |                                     |
| 7543 Contr. & Reim. (Traffic)          | 0  | 0  | 0  | 0  | <b>0</b>      |                                     |
|  | <u>(10,388)</u>                          | <u>(9,400)</u>                           | <u>(9,400)</u>                                 | <u>(9,247)</u>                                 |               |                                     |
| <b>Capital Expenses</b>                |  |  |  |  |               |                                     |
| 7574 Capital Exp. - Tools & Equip.     | 9,071                                    | 9,000                                    | 9,000  | 0  | <b>(71)</b>   |                                     |
|  | 9,071                                    | 9,000                                    | 9,000  | 0  |               |                                     |
| <b>Capital Income</b>                  |  |  |  |  |               |                                     |
| 7685 Proceeds From Disposal Of Assets  | (1,200)                                  | 0  | 0  | 0  | <b>1,200</b>  |                                     |
|  | <u>(1,200)</u>                           | <u>0</u>                                 | <u>0</u>                                       | <u>0</u>                                       |               |                                     |
| <b>Sub-total</b>                       | <u><b>62,954</b></u>                     | <u><b>77,058</b></u>                     | <u><b>77,058</b></u>                           | <u><b>71,210</b></u>                           |               |                                     |
| <b>Total Transport</b>                 | <u><b>2,753,199</b></u>                  | <u><b>2,992,802</b></u>                  | <u><b>2,992,802</b></u>                        | <u><b>2,409,427</b></u>                        |               |                                     |

| Notes                                 | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance     | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------------------|--|--|--|--|-----------------|-------------------------------------|
| <b>ECONOMIC SERVICES</b>              |  |  |  |  |                 |                                     |
| <b>Rural Services</b>                 |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>             |  |  |  |  |                 |                                     |
| 4462 Rural Services Admin Allocation  | 4,269                                    | 5,053                                    | 5,053  | 5,232  | <b>784</b>      |                                     |
| 6722 Noxious Weeds & Pest Expense     | 3,213                                    | 2,500                                    | 2,500  | 3,455  | <b>(713)</b>    |                                     |
|                                       | <u>7,482</u>                             | <u>7,553</u>                             | <u>7,553</u>                                   | <u>8,687</u>                                   |                 |                                     |
| <b>Capital Expenses</b>               |  |  |  |  |                 |                                     |
| 4404 Capital Exp. - Plant & Eq.       | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
|                                       | <u>0</u>                                 | <u>0</u>                                 | <u>0</u>                                       | <u>0</u>                                       |                 |                                     |
| Sub-total                             | <u><b>7,482</b></u>                      | <u><b>7,553</b></u>                      | <u><b>7,553</b></u>                            | <u><b>8,687</b></u>                            |                 |                                     |
| <b>Tourism And Area Promotion</b>     |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>             |  |  |  |  |                 |                                     |
| 3952 Tourism Signage Expense          | 0  | 1,000                                    | 1,000  | 120  | <b>1,000</b>    |                                     |
| 3982 Tourism Expense                  | 2,107                                    | 4,559                                    | 4,559  | 4,500  | <b>2,452</b>    |                                     |
| 4282 Promotional Expense              | 560                                      | 1,200                                    | 1,200  | 1,131  | <b>640</b>      |                                     |
|                                       | <u>2,667</u>                             | <u>6,759</u>                             | <u>6,759</u>                                   | <u>5,751</u>                                   |                 |                                     |
| <b>Operating Revenues</b>             |  |  |  |  |                 |                                     |
| 3953 Area Promotion Income.           | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 3973 Contr. & Reim. (Tourism).        | 0  | 0  | 0  | (80)   | <b>0</b>        |                                     |
|                                       | <u>0</u>                                 | <u>0</u>                                 | <u>0</u>                                       | <u>(80)</u>                                    |                 |                                     |
| Sub-total                             | <u><b>2,667</b></u>                      | <u><b>6,759</b></u>                      | <u><b>6,759</b></u>                            | <u><b>5,671</b></u>                            |                 |                                     |
| <b>Building Control</b>               |  |  |  |  |                 |                                     |
| <b>Operating Expenses</b>             |  |  |  |  |                 |                                     |
| 4132 Building Surveyor Expenses 1     | 106,780                                  | 89,340                                   | 89,340   | 103,923  | <b>(17,440)</b> | *                                   |
| 4142 Reimbursement Expenditure        | 0  | 0  | 0  | 0  | <b>0</b>        |                                     |
| 4622 Building Admin Allocation        | 42,599                                   | 50,381                                   | 50,381   | 52,202   | <b>7,782</b>    |                                     |
|                                       | <u>149,379</u>                           | <u>139,721</u>                           | <u>139,721</u>                                 | <u>156,125</u>                                 |                 |                                     |
| <b>Operating Revenues</b>             |  |  |  |  |                 |                                     |
| 4153 Building Licenses Income         | (24,654)                                 | (15,000)                                 | (15,000)                                       | (15,066)                                       | <b>9,654</b>    |                                     |
| 4163 Builder'S Registration Board Fee | 0  | (300)                                    | (300)  | 0  | <b>(300)</b>    |                                     |
| 4213 Building Commissions Received    | (409)                                    | (400)                                    | (400)  | (397)  | <b>9</b>        |                                     |
| 4173 Ctf Commissions Received         | (329)                                    | (150)                                    | (150)  | (155)  | <b>179</b>      |                                     |
|                                       | <u>(25,392)</u>                          | <u>(15,850)</u>                          | <u>(15,850)</u>                                | <u>(15,618)</u>                                |                 |                                     |
| <b>Capital Expenses</b>               |  |  |  |  |                 |                                     |
| Sub-total                             | <u><b>123,987</b></u>                    | <u><b>123,871</b></u>                    | <u><b>123,871</b></u>                          | <u><b>140,507</b></u>                          |                 |                                     |

**Notes**

1 The amount over budget is the allocation of plant. No cash effect on budget.

| Notes                          | 13/14 ACTUAL                      | 13/14 BUDGET             | 13/14 BUDGET                   | 12/13 ACTUAL                   | \$ Variance    | * Denotes<br>Variance<br>< \$10,000 |
|--------------------------------|-----------------------------------|--------------------------|--------------------------------|--------------------------------|----------------|-------------------------------------|
|                                | (YTD)<br>30-Jun-14<br>\$          | (YTD)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ |                |                                     |
| <b>Other Economic Services</b> |                                   |                          |                                |                                |                |                                     |
| <b>Operating Expenses</b>      |                                   |                          |                                |                                |                |                                     |
| 4232                           | Water Supply Stand Pipes Expense  | 5,003                    | 3,900                          | 3,900                          | 393            | (1,103)                             |
| 4242                           | Rehab. Gravel Pits Expense 1      | 0                        | 18,500                         | 18,500                         | 13,568         | 18,500 *                            |
| 4252                           | Purchase Of Stamps.               | 82                       | 350                            | 350                            | 0              | 268                                 |
| 4272                           | Other Expenditure                 | 11,029                   | 10,000                         | 10,000                         | 6,763          | (1,029)                             |
|                                |                                   | 16,114                   | 32,750                         | 32,750                         | 20,723         |                                     |
| <b>Operating Revenues</b>      |                                   |                          |                                |                                |                |                                     |
| 4223                           | Commission Received Australia P   | (4,303)                  | (3,500)                        | (3,500)                        | (3,961)        | 803                                 |
| 4243                           | Annual Post Office Box Fee        | (36)                     | (1,100)                        | (1,100)                        | (1,118)        | (1,064)                             |
| 4253                           | Postage Stamp Income              | (128)                    | (350)                          | (350)                          | (387)          | (222)                               |
| 4273                           | Standpipe Water Income            | (169)                    | (200)                          | (200)                          | (179)          | (31)                                |
| 4333                           | Photocopying Income               | (462)                    | (200)                          | (200)                          | (202)          | 262                                 |
| 4764                           | Grant Funding & Contributions Re  | 0                        | 0                              | 0                              | (88,864)       | 0                                   |
| 4913                           | Shire Reserve Income              | (450)                    | (450)                          | (450)                          | (150)          | 0                                   |
| 4923                           | Contributions                     | 0                        | 0                              | 0                              | 0              | 0                                   |
|                                |                                   | (5,548)                  | (5,800)                        | (5,800)                        | (94,860)       |                                     |
| <b>Capital Expenses</b>        |                                   |                          |                                |                                |                |                                     |
| 4274                           | Plant & Equipment.                | 0                        | 0                              | 0                              | 119,956        | 0                                   |
| 4760                           | Water Strategy Reserve - Transfer | 332                      | 400                            | 400                            | 408            | 68                                  |
|                                |                                   | 332                      | 400                            | 400                            | 120,364        |                                     |
|                                | <b>Sub-total</b>                  | <b>10,897</b>            | <b>27,350</b>                  | <b>27,350</b>                  | <b>46,227</b>  |                                     |
|                                | <b>Total Economic Services</b>    | <b>145,034</b>           | <b>165,533</b>                 | <b>165,533</b>                 | <b>201,092</b> |                                     |

**Notes**

1 This may not be completed by year end

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                                 | 13/14 ACTUAL             | 13/14 BUDGET             | 13/14 BUDGET                   | 12/13 ACTUAL                   | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|---------------------------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|-------------|-------------------------------------|
|                                       | (YTD)<br>30-Jun-14<br>\$ | (YTD)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ | (Full Year)<br>30-Jun-14<br>\$ |             |                                     |
| <b>Public Works Overheads</b>         |                          |                          |                                |                                |             |                                     |
| <b>Operating Expenses</b>             |                          |                          |                                |                                |             |                                     |
| 0342 Provision For Lsl                | 12,459                   | 0                        | 0                              | 28,333                         | (12,459)    | *                                   |
| 1062 Staff Housing Allocated          | 0                        | 0                        | 0                              | 30,492                         | 0           |                                     |
| 1362 Acc Sals & Wages W/S Pwo         | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 1372 Acc Sals & Wages-Pwo             | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4302 Fringe Benefits Tax (Pwo)        | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4312 Superannuation - Max 3% Works    | 6,541                    | 4,394                    | 4,394                          | 6,412                          | (2,147)     |                                     |
| 4322 Superannuation Scg 9% - Works    | 5,280                    | 6,228                    | 6,228                          | 6,523                          | 948         |                                     |
| 4332 Superannuation Scg 9% Works St   | 55,335                   | 53,492                   | 53,492                         | 49,740                         | (1,843)     |                                     |
| 4342 Salary Works Supervisor          | 87,773                   | 65,871                   | 65,871                         | 72,515                         | (21,902)    | *                                   |
| 4352 Superannuation Max 3% - Works    | 1,713                    | 2,100                    | 2,100                          | 2,174                          | 387         |                                     |
| 4372 Public Works Sundry Expense      | 60,754                   | 46,400                   | 46,400                         | 37,668                         | (14,354)    | *                                   |
| 4382 Works Supervisor - Conference At | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4392 External Engineering Services    | 19,324                   | 25,000                   | 25,000                         | 12,234                         | 5,676       |                                     |
| 4402 Sick Leave                       | 7,753                    | 23,484                   | 23,484                         | 16,195                         | 15,731      | *                                   |
| 4412 Annual Leave                     | 57,490                   | 55,187                   | 55,187                         | 34,018                         | (2,303)     |                                     |
| 4422 Lsl Taken - Pwo                  | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4432 Public Holiday Pay               | 22,558                   | 23,484                   | 23,484                         | 22,083                         | 926         |                                     |
| 4442 Occupational Health & Safety Exp | 6,224                    | 5,000                    | 5,000                          | 1,310                          | (1,224)     |                                     |
| 4452 Protective Uniform/ Minor Workwe | 5,467                    | 4,500                    | 4,500                          | 4,452                          | (967)       |                                     |
| 4582 Acc Leave (Gang)                 | 0                        | 0                        | 0                              | 16,974                         | 0           |                                     |
| 4612 Acc Annual Leave W/S             | 0                        | 0                        | 0                              | (9,277)                        | 0           |                                     |
| 4632 Leave - Other                    | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4642 Performance Based Bonuses        | 0                        | 0                        | 0                              | 0                              | 0           |                                     |
| 4652 Works Staff Housing Allowance    | 20,041                   | 26,155                   | 26,155                         | 20,913                         | 6,114       |                                     |
| 4662 Public Works Expense Recoverab   | 660                      | 0                        | 0                              | 0                              | (660)       |                                     |
| 5202 Public Works Overheads - Admin   | 78,842                   | 93,239                   | 93,239                         | 96,615                         | 14,397      |                                     |
| 6782 Workers Compensation Insurance   | 12,719                   | 13,031                   | 13,031                         | 16,870                         | 312         |                                     |
| 7422 Less Pwo Allocated To W & S      | (448,474)                | (452,566)                | (452,566)                      | (467,440)                      | (4,092)     |                                     |
|                                       | 12,459                   | (5,000)                  | (5,000)                        | (1,195)                        |             |                                     |
| <b>Sub-total</b>                      | <b>12,459</b>            | <b>(5,000)</b>           | <b>(5,000)</b>                 | <b>(1,195)</b>                 |             |                                     |

**Notes**

**Operating Revenue**

|                            |       |   |   |   |     |  |
|----------------------------|-------|---|---|---|-----|--|
| 0333 Contr. & Reim. (Pwo). | (810) | 0 | 0 | 0 | 810 |  |
|----------------------------|-------|---|---|---|-----|--|

**Capital Revenue**

|                                |   |          |   |   |   |        |   |
|--------------------------------|---|----------|---|---|---|--------|---|
| 7631 T/F From Leav Reserve-Pwo | 1 | (12,459) | 0 | 0 | 0 | 12,459 | * |
|--------------------------------|---|----------|---|---|---|--------|---|

**Notes**

- 1 Long Service Leave Payout - requires a budget amendment
- 2 Below budget however it is not a saving as the cost will be allocated elsewhere
- 3 Overhead allocations only
- 4 Variation in the way salaries are allocated, overall wages have not exceeded budget

**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

| Notes                                | 13/14 ACTUAL   | 13/14 BUDGET   | 13/14 BUDGET   | 12/13 ACTUAL    | \$               | * Denotes  |
|--------------------------------------|----------------|----------------|----------------|-----------------|------------------|------------|
|                                      | (YTD)          | (YTD)          | (Full Year)    | (Full Year)     |                  |            |
|                                      | 30-Jun-14      | 30-Jun-14      | 30-Jun-14      | 30-Jun-14       | Variance         | Variance   |
|                                      | \$             | \$             | \$             | \$              |                  | < \$10,000 |
| <b>OTHER PROPERTY &amp; SERVICES</b> |                |                |                |                 |                  |            |
| <b>Plant Depreciation</b>            |                |                |                |                 |                  |            |
| <b>Operating Expenses</b>            |                |                |                |                 |                  |            |
| 2                                    | 160,135        | 270,000        | 270,000        | 275,165         | <b>109,865</b>   | *          |
| 2                                    | (160,135)      | (270,000)      | (270,000)      | (249,930)       | <b>(109,866)</b> | *          |
|                                      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>25,235</b>   |                  |            |
| <b>Private Works</b>                 |                |                |                |                 |                  |            |
| <b>Operating Expenses</b>            |                |                |                |                 |                  |            |
| 1                                    | 28,570         | 46,840         | 46,840         | 41,368          | <b>18,270</b>    | *          |
|                                      | 28,570         | 46,840         | 46,840         | 41,368          |                  |            |
| <b>Operating Revenues</b>            |                |                |                |                 |                  |            |
| 1                                    | (32,460)       | (52,461)       | (52,461)       | (58,789)        | <b>(20,001)</b>  | *          |
|                                      | 0              | 0              | 0              | 0               | <b>0</b>         |            |
|                                      | (32,460)       | (52,461)       | (52,461)       | (58,789)        |                  |            |
|                                      | <b>(3,890)</b> | <b>(5,621)</b> | <b>(5,621)</b> | <b>(17,421)</b> |                  |            |

**Notes**

- 1 Private Works yet to be charged out  
2 Plant depreciation is below budget, this is a non-cash item

| Notes                                  | 13/14 ACTUAL       | 13/14 BUDGET       | 13/14 BUDGET             | 12/13 ACTUAL             | \$ Variance | * Denotes<br>Variance<br>< \$10,000 |
|--|--------------------|--------------------|--------------------------|--------------------------|-------------|-------------------------------------|
|  | (YTD)<br>30-Jun-14 | (YTD)<br>30-Jun-14 | (Full Year)<br>30-Jun-14 | (Full Year)<br>30-Jun-14 |             |                                     |
|  | \$                 | \$                 | \$                       | \$                       |             |                                     |
| <b>Plant Operation Costs</b>           |                    |                    |                          |                          |             |                                     |
| <b>Operating Expenses</b>              |                    |                    |                          |                          |             |                                     |
| 4472 In House Repairs & Maintenance    | 2                  | 67,868             | 20,420                   | 20,420                   | 5,222       | (47,448) *                          |
| 4482 Tyre Purchase Expense             |                    | 45,675             | 50,000                   | 50,000                   | 38,889      | 4,325                               |
| 4492 Parts & Outside Repairs Expense   |                    | 230,605            | 244,894                  | 244,894                  | 222,168     | 14,289 *                            |
| 4502 Plant Licences Expense            |                    | 5,467              | 5,500                    | 5,500                    | 346         | 33                                  |
| 4512 Less Poc Allocated To W & S       | 3                  | (764,889)          | (793,551)                | (793,551)                | (696,870)   | (28,662) *                          |
| 4532 Tools & Consumables               |                    | 13,916             | 14,000                   | 14,000                   | 14,059      | 84                                  |
| 4542 Fuel, Oil & Grease                |                    | 326,526            | 330,000                  | 330,000                  | 288,569     | 3,474                               |
| 4552 Cutting Edges & Tips              |                    | 14,366             | 13,000                   | 13,000                   | 10,853      | (1,366)                             |
| 4602 Training Expense                  |                    | 70                 | 3,000                    | 3,000                    | 1,165       | 2,930                               |
| 5112 Plant Operator - Admin Allocation |                    | 60,720             | 71,809                   | 71,809                   | 74,409      | 11,089                              |
| 6772 Plant Insurance Expense           |                    | 43,959             | 43,125                   | 43,125                   | 42,355      | (834)                               |
|  |                    | 44,282             | 2,197                    | 2,197                    | 1,165       |                                     |
| <b>Operating Revenues</b>              |                    |                    |                          |                          |             |                                     |
| 4503 Sale Of Scrap.                    |                    | 0                  | (1,500)                  | (1,500)                  | (2,913)     | (1,500)                             |
| 4513 Diesel Fuel Rebate Received       | 4                  | (43,906)           | (15,000)                 | (15,000)                 | (134,437)   | 28,906 *                            |
| 4983 Income Received                   |                    | (376)              | 0                        | 0                        | 0           | 376                                 |
|  |                    | (44,282)           | (16,500)                 | (16,500)                 | (137,350)   |                                     |
| Sub-total                              |                    | -                  | (14,303)                 | (14,303)                 | (136,185)   |                                     |

**Notes**

- 2 This will exceed budget however it is only an allocation of overheads, it does not include materials  
 3 Allocation is below budget because total costs of plant operating is below budget  
 4 Revenue exceeds budget



**SHIRE OF CHAPMAN VALLEY**  
**DETAIL OF FINANCIAL ACTIVITY**  
For the Period 1st July 2013 to 30th June 2014

|  | Notes                           | 13/14 ACTUAL<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(YTD)<br>30-Jun-14<br>\$ | 13/14 BUDGET<br>(Full Year)<br>30-Jun-14<br>\$ | 12/13 ACTUAL<br>(Full Year)<br>30-Jun-14<br>\$ | \$ Variance      | * Denotes<br>Variance<br>< \$10,000 |
|--|---------------------------------|--|--|--|--|------------------|-------------------------------------|
| <b>Salaries And Wages</b>                  |                                 |  |  |  |  |                  |                                     |
| <b>Operating Expenses</b>                  |                                 |  |  |  |  |                  |                                     |
| 4570                                       | Salary & Wages Expense - Admin  | 1  | 881,388                                  | 859,122  | 859,122  | 951,019          | (22,267) *                          |
| 4580                                       | Salary & Wages Expense - Works  | 1  | 736,433                                  | 806,223  | 806,223  | 675,798          | 69,790 *                            |
| 4600                                       | Less Salary & Wages Allocated   |  | (1,617,821)                              | (1,665,344)                                    | (1,665,344)                                    | (1,626,813)      | (47,523)                            |
| 4562                                       | Rostered Days Off.              |  | 0  | 0  | 0  | 0                | 0                                   |
| 4592                                       | Workers Compensation Paid       | 2  | 17,181                                   | 0  | 0  | 9,641            | (17,181) *                          |
| 4982                                       | Less Sals & Wages Reimbursed    |  | 0  | 0  | 0  | 0                | 0                                   |
| 4362                                       | Unallocated Wages               |  | 576                                      | 0  | 0  | 0                | (576)                               |
| <b>Operating Revenues</b>                  |                                 |  |  |  |  |                  |                                     |
| 4613                                       | Salaries & Wages Reimbursment R | 2  | (11,302)                                 | 0  | 0  | (582)            | 11,302 *                            |
|  |                                 |  |  |  | 9,064  |                  |                                     |
| <b>Sub-total Salaries &amp; Wages</b>      |                                 |  | <b>6,455</b>                             | <b>-</b>                                       | <b>0</b>                                       | <b>9,064</b>     |                                     |
| <b>Unclassified</b>                        |                                 |  |  |  |  |                  |                                     |
| <b>Operating Expenses</b>                  |                                 |  |  |  |  |                  |                                     |
| 4002                                       | Loss On Sale Asset.             |  | 0  | 0  | 0  | 0                | 0                                   |
| 5022                                       | Overpayments Refunded.          |  | 7,374                                    | 0  | 0  | 0                | (7,374)                             |
|  |                                 |  | 7,374                                    | 0  | 0  | 0                |                                     |
| <b>Operating Revenues</b>                  |                                 |  |  |  |  |                  |                                     |
| 5023                                       | Overpayments Received           |  | (7,374)                                  | 0  | 0  | 0                | 7,374                               |
|  |                                 |  | 0  | 0  | 0  | 0                | 0                                   |
| <b>Sub-total Unclassified</b>              |                                 |  | <b>0</b>                                 | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>         | <b>0</b>                            |
| <b>Total Other Property &amp; Services</b> |                                 |  | <b>1,756</b>                             | <b>(24,924)</b>                                | <b>(24,924)</b>                                | <b>(120,502)</b> |                                     |
| <b>GRAND TOTAL</b>                         |                                 |  | <b>3,139,009</b>                         | <b>4,282,774</b>                               | <b>4,282,777</b>                               | <b>1,402,009</b> |                                     |

**NOTES**

- 1 Net salaries and wages are below budget. Works supervisors wage is included in 4570 and was budgeted in 4580
- 2 Workers compensation accounts offset each other

# SHIRE OF CHAPMAN VALLEY

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 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 July 2014

### Report Purpose

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

### Overview

Summary reports and graphical progressive graphs will be provided once YTD figures are finalised  
No matters of significance are noted.

### Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 July 2014 of \$3,296,488.

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:

12th August 2014

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

|  | Note | Annual Budget      | YTD Budget (a)   | YTD Actual (b)   | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|------|--------------------|------------------|------------------|-----------------|--------------------|------|
| <b>Operating Revenues</b>                    |      |                    |                  |                  |                 |                    |      |
| Governance                                   |      | \$ 32,500          | \$ 2,708         | \$ 1,768         | \$ (940)        | (34.72%)           |      |
| General Purpose Funding - Rates              | 9    | 2,199,837          | 2,199,837        | 2,199,837        | 0               | 0.00%              |      |
| General Purpose Funding - Other              |      | 906,081            | 10,000           | 7,746            | (2,254)         | (22.54%)           |      |
| Law, Order and Public Safety                 |      | 36,365             | 3,030            | 25               | (3,005)         | (99.18%)           |      |
| Health                                       |      | 5,450              | 454              | 1,792            | 1,338           | 294.57%            |      |
| Education and Welfare                        |      | 7,320              | 610              | 0                | (610)           | (100.00%)          |      |
| Housing                                      |      | 9,360              | 780              | 2,520            | 1,740           | 223.08%            |      |
| Community Amenities                          |      | 388,149            | 115,298          | 165,079          | 49,781          | 43.18%             | ▲    |
| Recreation and Culture                       |      | 73,610             | 6,134            | 7,340            | 1,206           | 19.66%             |      |
| Transport                                    |      | 131,934            | 80,000           | 90,728           | 10,728          | 13.41%             | ▲    |
| Economic Services                            |      | 20,400             | 1,700            | 2,457            | 757             | 44.53%             |      |
| Other Property and Services                  |      | 72,750             | 6,063            | 11,297           | 5,235           | 86.34%             |      |
| <b>Total Operating Revenue</b>               |      | <b>3,883,756</b>   | <b>2,426,615</b> | <b>2,490,589</b> | <b>63,974</b>   |                    |      |
| <b>Operating Expense</b>                     |      |                    |                  |                  |                 |                    |      |
| Governance                                   |      | (443,203)          | (60,000)         | (58,072)         | 1,928           | 3.21%              |      |
| General Purpose Funding                      |      | (239,620)          | (19,968)         | (24,943)         | (4,975)         | (24.91%)           |      |
| Law, Order and Public Safety                 |      | (171,819)          | (14,318)         | (23,291)         | (8,973)         | (62.67%)           |      |
| Health                                       |      | (21,333)           | (1,778)          | (2,113)          | (335)           | (18.86%)           |      |
| Education and Welfare                        |      | (7,839)            | (100)            | (37)             | 63              | 63.00%             | ▲    |
| Housing                                      |      | (32,786)           | (2,732)          | (3,199)          | (467)           | (17.09%)           |      |
| Community Amenities                          |      | (1,075,741)        | (40,000)         | (40,635)         | (635)           | (1.59%)            |      |
| Recreation and Culture                       |      | (515,697)          | (42,975)         | (37,631)         | 5,344           | 12.43%             | ▲    |
| Transport                                    |      | (1,293,611)        | (90,000)         | (91,355)         | (1,355)         | (1.51%)            |      |
| Economic Services                            |      | (184,995)          | (15,416)         | (20,978)         | (5,562)         | (36.08%)           |      |
| Other Property and Services                  |      | (253,407)          | (21,117)         | (26,062)         | (4,945)         | (23.42%)           |      |
| <b>Total Operating Expenditure</b>           |      | <b>(4,240,051)</b> | <b>(308,405)</b> | <b>(328,316)</b> | <b>(19,911)</b> |                    |      |
| <b>Funding Balance Adjustments</b>           |      |                    |                  |                  |                 |                    |      |
| Add back Depreciation                        |      | 1,098,985          | 0                | 0                | 0               |                    |      |
| Adjust (Profit)/Loss on Asset Disposal       | 8    | (10,549)           | 0                | 0                | 0               |                    |      |
| Adjust Provisions and Accruals               |      | 0                  | 0                | 0                | 0               |                    |      |
| <b>Net Cash from Operations</b>              |      | <b>732,141</b>     | <b>2,118,210</b> | <b>2,162,273</b> | <b>44,063</b>   |                    |      |
| <b>Capital Revenues</b>                      |      |                    |                  |                  |                 |                    |      |
| Grants, Subsidies and Contributions          | 11   | 3,191,720          | 0                | 359,543          | 359,543         |                    | ▲    |
| Proceeds from Disposal of Assets             | 8    | 85,000             | 0                | 0                | 0               |                    |      |
| <b>Total Capital Revenues</b>                |      | <b>3,276,720</b>   | <b>0</b>         | <b>359,543</b>   | <b>359,543</b>  |                    |      |
| <b>Capital Expenses</b>                      |      |                    |                  |                  |                 |                    |      |
| Land Held for Resale                         |      | 0                  | 0                | 0                | 0               |                    |      |
| Land and Buildings                           | 13   | (980,748)          | 0                | (757)            | (757)           |                    |      |
| Infrastructure - Roads                       | 13   | (3,180,843)        | (96,457)         | (96,547)         | (90)            | (0.09%)            |      |
| Infrastructure - Parks                       | 13   | (272,727)          | 0                | 0                | 0               |                    |      |
| Plant and Equipment                          | 13   | (743,985)          | 0                | 0                | 0               |                    |      |
| Tools and Equipment                          | 13   | (24,136)           | 0                | 0                | 0               |                    |      |
| <b>Total Capital Expenditure</b>             |      | <b>(5,202,439)</b> | <b>(96,457)</b>  | <b>(97,304)</b>  | <b>(847)</b>    |                    |      |
| <b>Net Cash from Capital Activities</b>      |      | <b>(1,925,719)</b> | <b>(96,457)</b>  | <b>262,239</b>   | <b>358,696</b>  |                    |      |
| <b>Financing</b>                             |      |                    |                  |                  |                 |                    |      |
| Proceeds from New Debentures                 |      | 0                  | 0                | 0                | 0               |                    |      |
| Proceeds from Advances                       |      | 0                  | 0                | 0                | 0               |                    |      |
| Self-Supporting Loan Principal               |      | 0                  | 0                | 0                | 0               |                    |      |
| Transfer from Reserves                       | 7    | 782,462            | 0                | 0                | 0               |                    |      |
| Advances to Community Groups                 |      | 0                  | 0                | 0                | 0               |                    |      |
| Repayment of Debentures                      | 10   | (151,608)          | (1,711)          | (1,711)          | 0               | 0.00%              |      |
| Transfer to Reserves                         | 7    | (301,765)          | 0                | (3,302)          | (3,302)         |                    |      |
| <b>Net Cash from Financing Activities</b>    |      | <b>329,089</b>     | <b>(1,711)</b>   | <b>(5,013)</b>   | <b>(3,302)</b>  |                    |      |
| <b>Net Operations, Capital and Financing</b> |      | <b>(864,489)</b>   | <b>2,020,042</b> | <b>2,419,499</b> | <b>399,457</b>  |                    |      |
| <b>Opening Funding Surplus(Deficit)</b>      | 3    | <b>864,489</b>     | <b>864,489</b>   | <b>876,989</b>   | <b>12,500</b>   | <b>1.45%</b>       |      |
| <b>Closing Funding Surplus(Deficit)</b>      | 3    | <b>0</b>           | <b>2,884,531</b> | <b>3,296,488</b> | <b>411,957</b>  |                    |      |

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

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 July 2014**

|   | Note | Annual Budget      | YTD Budget (a)   | YTD Actual (b)   | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|------|--------------------|------------------|------------------|-----------------|--------------------|------|
| <b>Operating Revenues</b>                     |      |                    |                  |                  |                 |                    |      |
| Rates   | 9    | \$ 2,199,837       | \$ 2,199,837     | \$ 2,199,517     | \$ (320)        | % (0.01%)          |      |
| Operating Grants, Subsidies and Contributions | 11   | 1,215,030          | 101,253          | 165,772          | 64,520          | 63.72%             | ▲    |
| Fees and Charges                              |      | 392,040            | 120,000          | 117,501          | (2,499)         | (2.08%)            |      |
| Interest Earnings                             |      | 65,800             | 5,483            | 7,482            | 1,999           | 36.45%             |      |
| Other Revenue                                 |      | 500                | 42               | 316              | 274             | 658.40%            |      |
| Profit on Disposal of Assets                  | 8    | 14,338             | 0                |                  |                 |                    |      |
| <b>Total Operating Revenue</b>                |      | <b>3,887,545</b>   | <b>2,426,615</b> | <b>2,490,588</b> | <b>63,974</b>   |                    |      |
| <b>Operating Expense</b>                      |      |                    |                  |                  |                 |                    |      |
| Employee Costs                                |      | (1,223,219)        | (101,935)        | (133,769)        | (31,834)        | (31.23%)           | ▼    |
| Materials and Contracts                       |      | (1,623,816)        | (63,553)         | (56,196)         | 7,357           | 11.58%             | ▲    |
| Utility Charges                               |      | (75,975)           | (6,331)          | (6,166)          | 165             | 2.61%              |      |
| Depreciation on Non-Current Assets            |      | (1,098,985)        | 0                | 0                | 0               |                    |      |
| Interest Expenses                             |      | (19,031)           | (1,586)          | (213)            | 1,373           | 86.57%             | ▲    |
| Insurance Expenses                            |      | (167,025)          | (115,000)        | (114,888)        | 112             | 0.10%              |      |
| Other Expenditure                             |      | (32,000)           | (20,000)         | (17,083)         | 2,917           | 14.59%             | ▲    |
| Loss on Disposal of Assets                    | 8    | (3,789)            | 0                |                  |                 |                    |      |
| <b>Total Operating Expenditure</b>            |      | <b>(4,243,840)</b> | <b>(308,405)</b> | <b>(328,315)</b> | <b>(19,910)</b> |                    |      |
| <b>Funding Balance Adjustments</b>            |      |                    |                  |                  |                 |                    |      |
| Add back Depreciation                         |      | 1,098,985          | 0                | 0                | 0               |                    |      |
| Adjust (Profit)/Loss on Asset Disposal        | 8    | (10,549)           | 0                | 0                | 0               |                    |      |
| Adjust Provisions and Accruals                |      | 0                  | 0                | 0                | 0               |                    |      |
| <b>Net Cash from Operations</b>               |      | <b>732,141</b>     | <b>2,118,209</b> | <b>2,162,273</b> | <b>44,064</b>   |                    |      |
| <b>Capital Revenues</b>                       |      |                    |                  |                  |                 |                    |      |
| Grants, Subsidies and Contributions           | 11   | 3,191,720          | 0                | 359,543          | 359,543         |                    | ▲    |
| Proceeds from Disposal of Assets              | 8    | 85,000             | 0                | 0                | 0               |                    |      |
| <b>Total Capital Revenues</b>                 |      | <b>3,276,720</b>   | <b>0</b>         | <b>359,543</b>   | <b>359,543</b>  |                    |      |
| <b>Capital Expenses</b>                       |      |                    |                  |                  |                 |                    |      |
| Land Held for Resale                          |      | 0                  | 0                | 0                | 0               |                    |      |
| Land and Buildings                            | 13   | (980,748)          | 0                | (757)            | (757)           |                    |      |
| Infrastructure - Roads                        | 13   | (3,180,843)        | (96,457)         | (96,547)         | (90)            | (0.09%)            |      |
| Infrastructure - Parks                        | 13   | (272,727)          | 0                | 0                | 0               |                    |      |
| Plant and Equipment                           | 13   | (743,985)          | 0                | 0                | 0               |                    |      |
| Tools and Equipment                           | 13   | (24,136)           | 0                | 0                | 0               |                    |      |
| <b>Total Capital Expenditure</b>              |      | <b>(5,202,439)</b> | <b>(96,457)</b>  | <b>(97,304)</b>  | <b>(847)</b>    |                    |      |
| <b>Net Cash from Capital Activities</b>       |      | <b>(1,925,719)</b> | <b>(96,457)</b>  | <b>262,239</b>   | <b>358,696</b>  |                    |      |
| <b>Financing</b>                              |      |                    |                  |                  |                 |                    |      |
| Transfer from Reserves                        | 7    | 782,462            | 0                | 0                | 0               |                    |      |
| Repayment of Debentures                       | 10   | (151,608)          | (1,711)          | (1,711)          | 0               | 0.00%              |      |
| Transfer to Reserves                          | 7    | (301,765)          | 0                | (3,302)          | (3,302)         |                    |      |
| <b>Net Cash from Financing Activities</b>     |      | <b>329,089</b>     | <b>(1,711)</b>   | <b>(5,013)</b>   | <b>(3,302)</b>  |                    |      |
| <b>Net Operations, Capital and Financing</b>  |      | <b>(864,489)</b>   | <b>2,020,041</b> | <b>2,419,499</b> | <b>399,458</b>  |                    |      |
| <b>Opening Funding Surplus(Deficit)</b>       | 3    | <b>864,489</b>     | <b>864,489</b>   | <b>876,989</b>   | <b>12,500</b>   | <b>1.45%</b>       |      |
| <b>Closing Funding Surplus(Deficit)</b>       | 3    | <b>0</b>           | <b>2,884,530</b> | <b>3,296,488</b> | <b>411,958</b>  |                    |      |

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

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

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

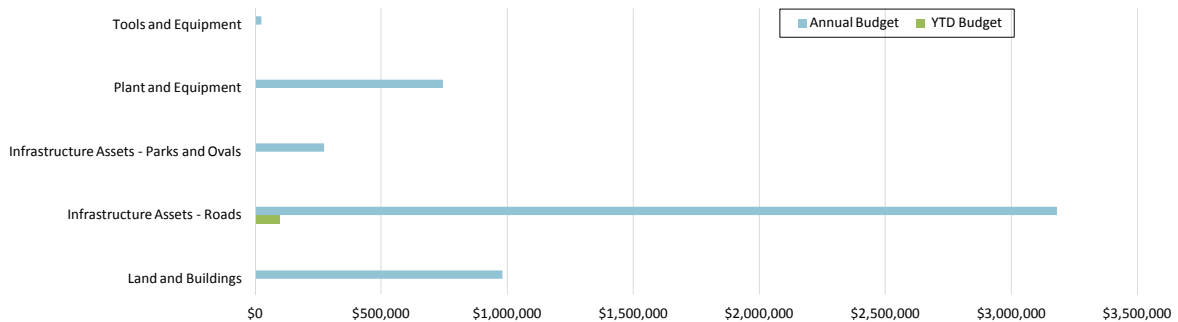
|   |      | YTD 31 07 2014              |                                      |                                |                |                  |                    |
|---|------|-----------------------------|--------------------------------------|--------------------------------|----------------|------------------|--------------------|
| 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   |                             | 0                                    | 0                              | 0              | 980,748          | 0                  |
| Infrastructure Assets - Roads           | 13   |                             | 96,457                               | 96,457                         | 96,457         | 3,180,843        | 0                  |
| Infrastructure Assets - Parks and Ovals | 13   |                             | 0                                    | 0                              | 0              | 272,727          | 0                  |
| Plant and Equipment                     | 13   |                             | 0                                    | 0                              | 0              | 743,985          | 0                  |
| Tools and Equipment                     | 13   |                             | 0                                    | 0                              | 0              | 24,136           | 0                  |
| <b>Capital Expenditure Totals</b>       |      | <b>0</b>                    | <b>96,457</b>                        | <b>96,457</b>                  | <b>96,457</b>  | <b>5,202,439</b> | <b>0</b>           |

**Funded By:**

|  |                  |               |                  |                  |
|--|------------------|---------------|------------------|------------------|
| Capital Grants and Contributions                       | 359,543          | 0             | 3,191,720        | 359,543          |
| Borrowings   | 0                | 0             | 0                | 0                |
| Other (Disposals & C/Fwd)                              | 0                | 0             | 0                | 0                |
| Own Source Funding - Cash Backed Reserves              |                  |               |                  |                  |
| Building Reserve                                       | 0                | 0             | 120,000          | 0                |
| Unspent Grants Reserve                                 | 0                | 0             | 542,462          | 0                |
| Plant Replacement Reserve                              | 0                | 0             | 120,000          | 0                |
| <b>Total Own Source Funding - Cash Backed Reserves</b> | <b>0</b>         | <b>0</b>      | <b>782,462</b>   | <b>0</b>         |
| <b>Own Source Funding - Operations</b>                 | <b>(263,086)</b> | <b>96,457</b> | <b>445,795</b>   | <b>(359,543)</b> |
| <b>Capital Funding Total</b>                           | <b>96,457</b>    | <b>96,457</b> | <b>5,202,439</b> | <b>0</b>         |

Comments and graphs

Capital Expenditure Program YTD



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

**Note 3: NET CURRENT FUNDING POSITION**

| Positive=Surplus (Negative=Deficit) |                    |                  |                  |                |
|-------------------------------------|--------------------|------------------|------------------|----------------|
| Note                                | YTD 31 Jul<br>2014 | 30th June 2013   | YTD 31 Jul 2013  |                |
|                                     | \$                 | \$               | \$               |                |
| <b>Current Assets</b>               |                    |                  |                  |                |
| Cash Unrestricted                   | 4                  | 1,095,351        | 1,187,960        | 776,971        |
| Cash Restricted                     | 4                  | 1,655,046        | 1,159,147        | 1,147,048      |
| Receivables - Rates                 | 6                  | 2,341,399        | 93,351           | 76,982         |
| Receivables -Other                  | 6                  | 65,705           | 99,566           | 76,654         |
| Interest / ATO Receivable/Trust     |                    | 0                | 99,753           | 19,550         |
| Inventories                         |                    | 3,653            | 10,600           | 10,600         |
|                                     |                    | 5,161,154        | 2,650,377        | 2,107,805      |
| <b>Less: Current Liabilities</b>    |                    |                  |                  |                |
| Payables                            |                    | (138,188)        | (418,309)        | (102,643)      |
| ATO Payable                         |                    | (71,432)         | 0                | 0              |
| Provisions                          |                    | (256,491)        | (256,491)        | (256,491)      |
|                                     |                    | (466,111)        | (674,800)        | (359,134)      |
| Less: Cash Reserves                 | 7                  | (1,655,046)      | (1,147,048)      | (1,147,048)    |
| Add: Leave Provisions               |                    | 256,491          | 256,491          | 256,491        |
| <b>Net Current Funding Position</b> |                    | <b>3,296,488</b> | <b>1,085,020</b> | <b>858,114</b> |

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

**Note 4: CASH AND INVESTMENTS**

|   | Interest Rate | Unrestricted \$  | Restricted \$    | Trust \$       | Total Amount \$  | Institution | Maturity Date |
|---|---------------|------------------|------------------|----------------|------------------|-------------|---------------|
| <b>(a) Cash Deposits</b>                  |               |                  |                  |                |                  |             |               |
| At Call (000040)                          |               | 68,555           |                  |                | 68,555           |             |               |
| At Call (305784)                          |               | 1,026,096        |                  |                | 1,026,096        |             |               |
| At Call (000067)                          |               |                  |                  | 162,297        | 162,297          |             |               |
| Cash On Hand                              |               | 700              |                  |                | 700              |             |               |
| <b>(b) Term Deposits</b>                  |               |                  |                  |                |                  |             |               |
| TD 39-6911 - Leave                        |               |                  | 41,378           |                |                  |             |               |
| TD 39-6938 - Water                        |               |                  | 13,562           |                |                  |             |               |
| TD 39-6903 - Office                       |               |                  | 8,197            |                |                  |             |               |
| TD 39-2531 - Vehicle                      |               |                  | 120,632          |                |                  |             |               |
| TD 39-2582 - Legal                        |               |                  | 27,864           |                |                  |             |               |
| TD 39-6946 - Grants                       |               |                  | 543,552          |                |                  |             |               |
| TD 39-2574 - Land                         |               |                  | 117,880          |                |                  |             |               |
| TD 39-2590 - Roadworks                    |               |                  | 110,416          |                |                  |             |               |
| TD 39-2582 - Landcare                     |               |                  | 83,252           |                |                  |             |               |
| TD 39-2558 - Building                     |               |                  | 588,313          |                |                  |             |               |
| TD 462763 - POS Bill Hemsley Park         |               |                  |                  | 275,120        | 275,120          |             |               |
| TD 454181 - POS Wokarena                  |               |                  |                  | 123,977        |                  |             |               |
| TD 454202 - Wokarena Intersection Upgrade |               |                  |                  | 110,080        |                  |             |               |
| <b>Total</b>                              |               | <b>1,095,351</b> | <b>1,655,046</b> | <b>671,474</b> | <b>1,532,768</b> |             |               |

**Comments/Notes - Investments**

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

Note 5: BUDGET AMENDMENTS

Nil



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

Note 5 (a): BUDGET AMENDMENTS - CORPORATE BUSINESS PLAN LINKAGE

Nil

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

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

|                                 | YTD 31 Jul 2014  | 30 June 2013  |
|---------------------------------|------------------|---------------|
|                                 | \$ 74,593        | \$ 93,351     |
| Opening Arrears Previous Years  | 74,593           | 93,351        |
| Levied this year                | 2,199,837        | 2,073,347     |
| Refuse levied this year         | 96,850           |               |
| <u>Less</u> Collections to date | (29,881)         | (2,092,105)   |
| Equals Current Outstanding      | <b>2,341,399</b> | <b>74,593</b> |
| <b>Net Rates Collectable</b>    | <b>2,341,399</b> | <b>74,593</b> |
| % Collected                     | 1.31%            | 96.56%        |

| Receivables - General                        | Current | 30 Days | 60 Days | 90+Days       |
|--|---------|---------|---------|---------------|
|  | \$      | \$      | \$      | \$            |
| Receivables - General                        | 60,003  | 3,880   | 143     | 1,679         |
| <b>Total Receivables General Outstanding</b> |         |         |         | <b>65,705</b> |

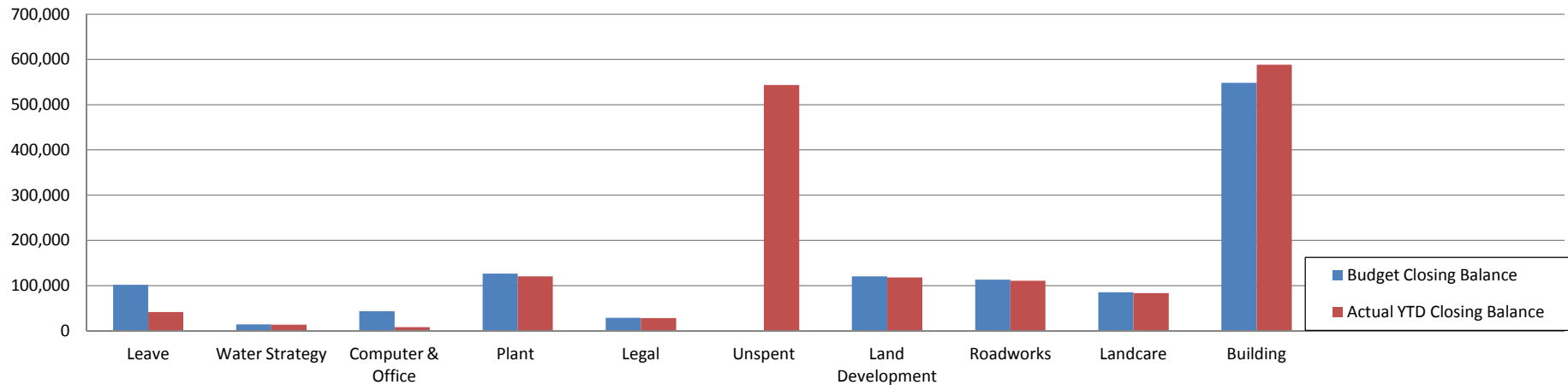
**Amounts shown above include GST (where applicable)**

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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           | 10,000                 | 83                     | 50,000                  | 0                       | 0                        | 0                        |                        | 101,295                | 41,378                     |
| Water Strategy    | 13,535           | 350                    | 27                     | 0                       | 0                       | 0                        | 0                        |                        | 13,885                 | 13,562                     |
| Computer & Office | 8,197            | 300                    | 0                      | 35,065                  | 0                       | 0                        | 0                        |                        | 43,562                 | 8,197                      |
| Plant             | 120,390          | 1,000                  | 242                    | 125,000                 | 0                       | (120,000)                | 0                        |                        | 126,390                | 120,632                    |
| Legal             | 27,808           | 650                    | 56                     | 0                       | 0                       | 0                        | 0                        |                        | 28,458                 | 27,864                     |
| Unspent           | 542,462          | 0                      | 1,090                  | 0                       | 0                       | (542,462)                | 0                        |                        | 0                      | 543,552                    |
| Land Development  | 117,644          | 2,700                  | 236                    | 0                       | 0                       | 0                        | 0                        |                        | 120,344                | 117,880                    |
| Roadworks         | 110,195          | 2,700                  | 221                    | 0                       | 0                       | 0                        | 0                        |                        | 112,895                | 110,416                    |
| Landcare          | 83,085           | 2,000                  | 167                    | 0                       | 0                       | 0                        | 0                        |                        | 85,085                 | 83,252                     |
| Building          | 587,133          | 16,000                 | 1,180                  | 65,000                  | 0                       | (120,000)                | 0                        |                        | 548,133                | 588,313                    |
|                   | <b>1,651,744</b> | <b>35,700</b>          | <b>3,302</b>           | <b>275,065</b>          | <b>0</b>                | <b>(782,462)</b>         | <b>0</b>                 |                        | <b>1,180,047</b>       | <b>1,655,046</b>           |

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



Shire of Chapman Valley  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 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      |          |
| \$   | \$         | \$       | \$            | \$                         | \$                          | \$                   |               |          |
|  |            |          |               | <b>Plant and Equipment</b> |                             |                      |               |          |
| 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)       |          |
|  |            |          |               | <b>Housing</b>             |                             |                      |               |          |
| 0  | 0          | 0        | 0             | Yuna Residence             | 0                           | 0                    | 0             |          |
| <b>0</b>                                   | <b>0</b>   | <b>0</b> | <b>0</b>      |                            | <b>(10,549)</b>             | <b>0</b>             | <b>10,549</b> |          |

**Comments - Capital Disposal/Replacements**

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

**Note 9: RATING INFORMATION**

|                                  | Rate in<br>\$         | Number<br>of<br>Properties | Rateable<br>Value<br>\$ | Rate<br>Revenue<br>\$ | Interim<br>Rates<br>\$ | Back<br>Rates<br>\$ | Total<br>Revenue<br>\$ | Budget<br>Rate<br>Revenue<br>\$ | Budget<br>Interim<br>Rate<br>\$ | Budget<br>Back<br>Rate<br>\$ | Budget<br>Total<br>Revenue<br>\$ |
|----------------------------------|-----------------------|----------------------------|-------------------------|-----------------------|------------------------|---------------------|------------------------|---------------------------------|---------------------------------|------------------------------|----------------------------------|
| <b>RATE TYPE</b>                 |                       |                            |                         |                       |                        |                     |                        |                                 |                                 |                              |                                  |
| <b>Differential General Rate</b> |                       |                            |                         |                       |                        |                     |                        |                                 |                                 |                              |                                  |
| GRV                              | 6.9473                | 232                        | 4,301,956               | 298,870               | 0                      | 0                   | 298,870                | 298,870                         | 0                               | 0                            | 298,870                          |
| UV Rural                         | 0.9067                | 399                        | 177,982,013             | 1,613,763             | 0                      | 0                   | 1,613,763              | 1,613,763                       | 0                               | 0                            | 1,613,763                        |
| UV Oakajee                       | 1.8134                | 3                          | 9,134,000               | 165,636               | 0                      | 0                   | 165,636                | 165,636                         | 0                               | 0                            | 165,636                          |
| <b>Sub-Totals</b>                |                       | 634                        | 191,417,969             | 2,078,269             | 0                      | 0                   | 2,078,269              | 2,078,269                       | 0                               | 0                            | 2,078,269                        |
| <b>Minimum Payment</b>           |                       |                            |                         |                       |                        |                     |                        |                                 |                                 |                              |                                  |
|                                  | <b>Minimum<br/>\$</b> |                            |                         |                       |                        |                     |                        |                                 |                                 |                              |                                  |
| GRV                              | 516.00                | 221                        | 1,214,434               | 115,068               | 0                      | 0                   | 115,068                | 115,068                         | 0                               | 0                            | 115,068                          |
| UV Rural                         | 325.00                | 20                         | 123,690                 | 6,500                 | 0                      | 0                   | 6,500                  | 6,500                           | 0                               | 0                            | 6,500                            |
| UV Oakajee Industrial Estate     | 325.00                | 0                          | 0                       | 0                     | 0                      | 0                   | 0                      | 0                               | 0                               | 0                            | 0                                |
| <b>Sub-Totals</b>                |                       | 241                        | 1,338,124               | 121,568               | 0                      | 0                   | 121,568                | 121,568                         | 0                               | 0                            | 121,568                          |
| Concession                       |                       |                            |                         |                       |                        |                     | 2,199,837              |                                 |                                 |                              | 2,199,837                        |
| <b>Amount from General Rates</b> |                       |                            |                         |                       |                        |                     | <b>2,199,837</b>       |                                 |                                 |                              | <b>2,199,837</b>                 |
| Ex-Gratia Rates                  |                       |                            |                         |                       |                        |                     | 0                      |                                 |                                 |                              | 0                                |
| Specified Area Rates             |                       |                            |                         |                       |                        |                     | 0                      |                                 |                                 |                              | 0                                |
| <b>Totals</b>                    |                       |                            |                         |                       |                        |                     | <b>2,199,837</b>       |                                 |                                 |                              | <b>2,199,837</b>                 |

Comments - Rating Information

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

| Particulars               | Principal<br>1-Jul-13 | New<br>Loans | Principal<br>Repayments |              | Principal<br>Outstanding |              | Interest<br>Repayments |              |
|---------------------------|-----------------------|--------------|-------------------------|--------------|--------------------------|--------------|------------------------|--------------|
|                           |                       |              | Actual<br>\$            | Budget<br>\$ | Actual<br>\$             | Budget<br>\$ | Actual<br>\$           | Budget<br>\$ |
| Loan 89 - Stadium Upgrade | 54,293                |              | 0                       | 7,050        | 54,293                   | 47,243       | -                      | 3,154        |
| Loan 94 - Buller Study    | 22,379                |              | 0                       | 21,120       | 22,379                   | 1,259        | -                      | 2,248        |
| Loan 93 - Plant           | 75,377                |              | 0                       | 75,377       | 75,377                   | 0            | -                      | 3,238        |
| Loan 95 - Plant           | 43,293                |              | 1,711                   | 19,941       | 41,582                   | 23,352       | 201                    | 2,958        |
| Loan 96 - Plant           | 151,500               |              | 0                       | 28,120       | 151,500                  | 123,380      | -                      | 5,433        |
|                           | 346,842               | 0            | 1,711                   | 151,608      | 345,131                  | 195,234      | 201                    | 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 July 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

| Program/Details<br>GL                     | Grant Provider                      | Approval | 2014-15<br>Budget | Variations<br>Additions<br>(Deletions) | Operating | Capital | Recoup Status |              |
|---|-------------------------------------|----------|-------------------|--|-----------|---------|---------------|--------------|
|   |                                     |          |                   |  |           |         | Received      | Not Received |
|   |                                     | (Y/N)    | \$                | \$                                     | \$        | \$      | \$            | \$           |
| <b>GENERAL PURPOSE FUNDING</b>            |                                     |          |                   |  |           |         |               |              |
| Grants Commission - General               | WALGGC                              |          | 494,172           | 0                                      | 494,172   | 0       | 0             | 494,172      |
| Grants Commission - Roads                 | WALGGC                              |          | 325,091           | 0                                      | 325,091   | 0       | 0             | 325,091      |
| Ex Gratia Rates                           | CBH                                 | Y        | 9,018             | 0                                      | 9,018     | 0       | 0             | 9,018        |
| <b>GOVERNANCE</b>                         |                                     |          |                   |  |           |         |               |              |
| Minor Income Received                     | Not specified                       |          | 500               | 0                                      | 500       | 0       | 0             | 500          |
| Experience Funds                          | LGIS                                |          | 6,500             | 0                                      | 6,500     | 0       | 1,768         | 4,732        |
| Workforce Planning                        | Dept of Local Gov & Reg Development |          | 25,000            | 0                                      | 25,000    | 0       | 0             | 25,000       |
| <b>LAW, ORDER, PUBLIC SAFETY</b>          |                                     |          |                   |  |           |         |               |              |
| 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       | 0             | 28,140       |
|   |                                     |          |                   | 0                                      | 0         | 0       | 0             | 0            |
| <b>HOUSING</b>                            |                                     |          |                   |  |           |         |               |              |
|   |                                     |          |                   | 0                                      | 0         | 0       | 0             | 0            |
| <b>COMMUNITY AMENITIES</b>                |                                     |          |                   |  |           |         |               |              |
| Waste Management Improvement Plan         | BROC                                |          | 18,400            | 0                                      | 18,400    | 0       | 0             | 18,400       |
| Invasive Species Project                  | Midwest Ports Authority             |          | 26,300            | 0                                      | 26,300    | 0       | 26,300        | 0            |
| Invasive Species Project                  | Landcorp                            |          | 10,000            | 0                                      | 10,000    | 0       | 10,000        | 0            |
| Protecting Waterways & Remnant Vegetation | Chapman River                       |          | 25,000            | 0                                      | 25,000    | 0       | 0             | 25,000       |
| Moresby Ranges Stage 4                    |                                     |          | 25,000            | 0                                      | 25,000    | 0       | 0             | 25,000       |
| Coastal Management Plan                   | Dept of Planning                    |          | 30,000            | 0                                      | 30,000    | 0       | 0             | 30,000       |
| Declared Species                          |                                     |          | 7,449             | 0                                      | 7,449     | 0       | 0             | 7,449        |
| Eliza Shaw Fencing Project                | Main Roads WA                       |          | 0                 | 0                                      | 0         | 0       | 26,044        | 0            |
| Buller Development Zone Structure Plan    | Dept of Planning                    |          | 41,696            | 0                                      | 41,696    | 0       | 0             | 41,696       |
| Nabawa Townsite Revitalisation Plan       | Dept of Planning                    |          | 30,779            | 0                                      | 30,779    | 0       | 0             | 30,779       |
| Mens Shed Project                         | Lotterywest                         |          | 42,974            | 0                                      | 0         | 42,974  | 0             | 42,974       |
| Mens Shed Project                         | National Menshed                    |          | 7,500             | 0                                      | 0         | 7,500   | 0             | 7,500        |
| Mens Shed Project                         | FRRR                                |          | 2,200             | 0                                      | 0         | 2,200   | 0             | 2,200        |

| Program/Details<br>GL                   | Grant Provider              | Approval | 2014-15<br>Budget | Variations<br>Additions<br>(Deletions) | Operating        | Capital          | Recoup Status  |                  |
|---|-----------------------------|----------|-------------------|--|------------------|------------------|----------------|------------------|
|   |                             |          |                   |  |                  |                  | Received       | Not Received     |
| <b>RECREATION AND CULTURE</b>           |                             |          |                   |  |                  |                  |                |                  |
| Transfer from Trust                     | Developer Contribution      |          | 272,727           | 0                                      | 0                | 272,727          | 0              | 272,727          |
| Yuna Comunity Centre                    | YFIG                        |          | 100,000           | 0                                      | 0                | 100,000          | 0              | 100,000          |
| Yuna Comunity Centre                    | Lotterywest                 |          | 200,000           | 0                                      | 0                | 200,000          | 0              | 200,000          |
| Yuna Comunity Centre                    | MW Development Commission   |          | 250,000           | 0                                      | 0                | 250,000          | 0              | 250,000          |
| Yuna Comunity 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           |
| <b>TRANSPORT</b>                        |                             |          |                   |  |                  |                  |                |                  |
| Dartmoor Road                           | Hudson Resources            |          | 12,585            | 0                                      | 12,585           | 0                | 0              | 12,585           |
| Direct Road Grant                       | Main Roads WA               |          | 99,400            | 0                                      | 99,400           | 0                | 90,364         | 9,036            |
| Blackspot Funding - East Nabawa Road    | Main Roads WA               |          | 50,000            | 0                                      | 0                | 50,000           | 20,000         | 30,000           |
| RRG - East Nabawa Rd (13/14)            | Main Roads WA               |          | 0                 | 0                                      | 0                | 0                | 84,000         | 0                |
| RRG - Yuna Tenidewa (13/14)             | Main Roads WA               |          | 0                 | 0                                      | 0                | 0                | 36,858         | 0                |
| RRG - Chapman Valley Road (13/14)       | Main Roads WA               |          | 0                 | 0                                      | 0                | 0                | 9,352          | 0                |
| RRG - Dartmoor Road (13/14 project)     | Main Roads WA               |          | 117,986           | 0                                      | 0                | 117,986          | 0              | 117,986          |
| RRG - Dartmoor Road (14/15 project)     | Main Roads WA               |          | 300,000           | 0                                      | 0                | 300,000          | 120,000        | 180,000          |
| RRG - Yuna Tenidewa Road                | Main Roads WA               |          | 223,333           | 0                                      | 0                | 223,333          | 89,333         | 134,000          |
| Roads to Recovery - East Bowes Road     |                             |          | 240,000           | 0                                      | 0                | 240,000          | 0              | 240,000          |
| Royalties for Regions - East Bowes Road |                             |          | 600,000           | 0                                      | 0                | 600,000          | 0              | 600,000          |
| <b>SALARIES AND WAGES</b>               |                             |          |                   |  |                  |                  |                |                  |
| Workers Compensation                    |                             |          | 0                 | 0                                      | 0                | 0                | 11,297         | 0                |
| <b>TOTALS</b>                           |                             |          | <b>4,406,750</b>  | <b>0</b>                               | <b>1,215,030</b> | <b>3,191,720</b> | <b>525,316</b> | <b>4,048,985</b> |

Operating  
Non-Operating

Operating  
Non-operating

1,215,030  
3,191,720  
4,406,750

165,773  
359,543  
525,316



**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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<br>Balance<br>1 Jul 14 | Amount<br>Received | Amount<br>Paid | Closing<br>Balance<br>31-Jul-14 |
|-------------------------------|--------------------------------|--------------------|----------------|---------------------------------|
|                               | \$                             | \$                 | \$             | \$                              |
| Bonds - Hall Hire             | 0                              | 0                  | 0              | 0                               |
| Nomination Deposits           | 0                              | 0                  | 0              | 0                               |
| Building Commission           | (86)                           | (954)              | 0              | (1,040)                         |
| CTF Levy                      | (100)                          | (1,905)            | 0              | (2,005)                         |
| Yuna Swimming Pool Subsidy    | 0                              | 0                  | 0              | 0                               |
| Sale of Land                  | 0                              | 0                  | 0              | 0                               |
| Social Club                   | (90)                           | (110)              | 0              | (200)                           |
| Refundable Deposit            | 0                              | 0                  | 0              | 0                               |
| Contribution from Sub-divider | (649,479)                      | (1,574)            | 0              | (651,053)                       |
| Post Office Deposit Income    | (940)                          | 0                  | 0              | (940)                           |
| 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   | (6,138)                        | 0                  | 0              | (6,138)                         |
| Bonds - Council Houses        | 0                              | (720)              | 720            | 0                               |
|                               | <b>(666,933)</b>               | <b>(5,263)</b>     | <b>720</b>     | <b>(671,476)</b>                |

Level of Completion Indicators

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

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

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets                              | YTD 31 July 2014 |                  |               |                       |                          |                               |
|-------------------------------|--|------------------|------------------|---------------|-----------------------|--------------------------|-------------------------------|
|                               |  | Annual Budget    | YTD Budget       | YTD Actual    | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |
|                               | <b>Land and Buildings</b>                          |                  |                  |               |                       |                          |                               |
|                               | <b>Governance</b>                                  |                  |                  |               |                       |                          |                               |
|                               | Install small shed to store generator              | 105640           | 6,000            | 0             | 0                     | 0                        | 0                             |
|                               | Repair and Repaint Office                          | 105640           | 9,000            | 0             | 0                     | 0                        | 0                             |
|                               | <b>Governance Total</b>                            |                  | <b>15,000</b>    | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |
|                               | <b>Community Amenities</b>                         |                  |                  |               |                       |                          |                               |
| ○                             | Nabawa Cemetery parking / entry statement          | 124150           | 29,748           | 0             | 0                     | 0                        | 0                             |
| ○                             | <b>Community Amenities Total</b>                   |                  | <b>29,748</b>    | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |
|                               | <b>Recreation and Culture</b>                      |                  |                  |               |                       |                          |                               |
| ○                             | Yuna Community Centre Construction                 | 126440           | 805,000          | 0             | 0                     | 0                        | 0                             |
| ○                             | Ticket Box at the Nabawa Showgrounds               | 126440           | 5,000            | 0             | 0                     | 0                        | 0                             |
| ○                             | Nabawa Sports Complex (deck, power, concrete slab) | 128340           | 24,500           | 0             | 0                     | 0                        | 0                             |
| ○                             | BBQ at Centenary Park                              | 128340           | 6,500            | 0             | 0                     | 0                        | 0                             |
| ○                             | Nanson Museum Extensions                           | 136040           | 80,000           | 0             | 0                     | 0                        | 0                             |
| ○                             | Coronation Beach Campground - additional sites     | 171640           | 5,000            | 0             | 0                     | 0                        | 0                             |
| ○                             | <b>Recreation And Culture Total</b>                |                  | <b>926,000</b>   | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |
|                               | <b>Transport</b>                                   |                  |                  |               |                       |                          |                               |
| ○                             | Power to Yuna Depot                                | 132640           | 10,000           | 0             | 0                     | 0                        | 0                             |
| ○                             | <b>Transport Total</b>                             |                  | <b>10,000</b>    | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |
| ○                             | <b>Buildings Total</b>                             |                  | <b>980,748</b>   | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |
|                               | <b>Infrastructure - Roads</b>                      |                  |                  |               |                       |                          |                               |
|                               | <b>Transport</b>                                   |                  |                  |               |                       |                          |                               |
| ○                             | East Bowes Road                                    | 131250           | 1,061,641        | 0             | 0                     | 0                        | 0                             |
| ○                             | Yuna Tenindewa Road                                | 131260           | 335,000          | 0             | 0                     | 0                        | 0                             |
| ●                             | Dartmoor Road - finish 13/14 job                   | 131260           | 0                | 96,457        | 96,457                | 0                        | 0                             |
| ○                             | Dartmoor Road                                      | 131260           | 450,000          | 0             | 0                     | 0                        | 0                             |
| ○                             | East Nabawa Raod                                   | 131260           | 75,000           | 0             | 0                     | 0                        | 0                             |
| ○                             | Valentine Road                                     | 131840           | 198,333          | 0             | 0                     | 0                        | 0                             |
| ○                             | Nolba Road   | 131840           | 197,461          | 0             | 0                     | 0                        | 0                             |
| ○                             | Wandana Road                                       | 131840           | 229,107          | 0             | 0                     | 0                        | 0                             |
| ○                             | Cannon Whelarra Road                               | 131840           | 73,747           | 0             | 0                     | 0                        | 0                             |
| ○                             | Richards Road                                      | 131840           | 94,064           | 0             | 0                     | 0                        | 0                             |
| ○                             | Dolby Road   | 131840           | 89,713           | 0             | 0                     | 0                        | 0                             |
| ○                             | Bella Vista  | 131840           | 116,129          | 0             | 0                     | 0                        | 0                             |
| ○                             | Parkfalls Estate                                   | 131840           | 26,694           | 0             | 0                     | 0                        | 0                             |
| ○                             | Wheeldon Hosking/Naralling East intersection       | 131840           | 133,026          | 0             | 0                     | 0                        | 0                             |
| ○                             | Nanson Showground driveway                         | 131840           | 26,781           | 0             | 0                     | 0                        | 0                             |
| ○                             | Contingency  | 131840           | 74,147           | 0             | 0                     | 0                        | 0                             |
| ○                             | <b>Transport Total</b>                             |                  | <b>3,180,843</b> | <b>96,457</b> | <b>96,457</b>         | <b>0</b>                 | <b>0</b>                      |
| ○                             | <b>Infrastructure - Roads Total</b>                |                  | <b>3,180,843</b> | <b>96,457</b> | <b>96,457</b>         | <b>0</b>                 | <b>0</b>                      |
|                               | <b>Infrastructure - Parks and Ovals</b>            |                  |                  |               |                       |                          |                               |
|                               | <b>Recreation and Culture</b>                      |                  |                  |               |                       |                          |                               |

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

Note 13: CAPITAL ACQUISITIONS

| Level of Completion Indicator | Infrastructure Assets                     | YTD 31 July 2014 |                  |               |                       |                          |                               |  |
|-------------------------------|---|------------------|------------------|---------------|-----------------------|--------------------------|-------------------------------|--|
|                               |   | Annual Budget    | YTD Budget       | YTD Actual    | Variance (Under)/Over | YTD Actual (Renewal Exp) | Strategic Reference / Comment |  |
| ○                             | Bill Hemsley Park                         | 128340           | 272,727          | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Recreation and Culture Total</b>       |                  | <b>272,727</b>   | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |  |
| ○                             | Infrastructure - Parks and Ovals Total    |                  | 272,727          | 0             | 0                     | 0                        | 0                             |  |
|                               | <b>Tools and Equipment</b>                |                  |                  |               |                       |                          |                               |  |
|                               | <b>Transport</b>                          |                  |                  |               |                       |                          |                               |  |
| ○                             | 2 x Traffic Classifiers                   | 175740           | 9,700            | 0             | 0                     | 0                        | 0                             |  |
| ○                             | Auto Cad Network Licence                  | 175740           | 14,436           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Transport Total</b>                    |                  | <b>24,136</b>    | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |  |
| ○                             | <b>Recreation And Culture</b>             |                  |                  |               |                       |                          |                               |  |
| ○                             | Parks and Ovals Total                     |                  | 24,136           | 0             | 0                     | 0                        | 0                             |  |
|                               | <b>Plant , Equip. &amp; Vehicles</b>      |                  |                  |               |                       |                          |                               |  |
|                               | <b>Law, Order And Public Safety</b>       |                  |                  |               |                       |                          |                               |  |
| ○                             | Rangers Vehicle                           | 108740           | 35,000           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | 2.4 Rural Fire Appliance (Howatharra)     | 108840           | 350,000          | 0             | 0                     | 0                        | 0                             |  |
| ○                             | 2 Bay Shed (Howatharra)                   | 108840           | 200,000          | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Law, Order And Public Safety Total</b> |                  | <b>585,000</b>   | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |  |
|                               | <b>Economic Services</b>                  |                  |                  |               |                       |                          |                               |  |
| ○                             | Spray Unit                                | 144040           | 15,000           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Recreation And Culture Total</b>       |                  | <b>15,000</b>    | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |  |
|                               | <b>Transport</b>                          |                  |                  |               |                       |                          |                               |  |
| ○                             | Tandem Trailer                            | 135540           | 2,000            | 0             | 0                     | 0                        | 0                             |  |
| ○                             | RO Mower                                  | 135540           | 27,463           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | Tipper Truck                              | 135540           | 65,000           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | Utility (Works Supervisor)                | 135540           | 49,522           | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Transport Total</b>                    |                  | <b>143,985</b>   | <b>0</b>      | <b>0</b>              | <b>0</b>                 | <b>0</b>                      |  |
| ○                             | Plant , Equip. & Vehicles Total           |                  | 743,985          | 0             | 0                     | 0                        | 0                             |  |
| ○                             | <b>Capital Expenditure Total</b>          |                  | <b>5,202,439</b> | <b>96,457</b> | <b>96,457</b>         | <b>0</b>                 | <b>0</b>                      |  |

Appendix A - General Purpose Income

| COA  | Rate Revenue                      | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|-----------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>      |                         |                         |                          |                     |         |        |          |
| 0022 | Rates - Legal Expenses            | 0                       | 500                     | 6,000                    | 2,561               | (500)   |        |          |
| 0032 | Rates Stationary/postage          | 0                       | 208                     | 2,500                    | 1,726               | (208)   |        |          |
| 0062 | Sundry Expenses                   | 0                       | 166                     | 2,000                    | 180                 | (166)   |        |          |
| 0082 | Rates - Other Costs.              | 0                       | 142                     | 1,710                    | 280                 | (142)   |        |          |
| 0132 | Valuation Expenses                | 0                       | 1,058                   | 12,700                   | 21,961              | (1,058) |        |          |
| 0352 | Rates - Administration Allocation | 24,932                  | 17,725                  | 212,710                  | 165,748             | 7,207   |        |          |
|      | Total Operating Expenditure       | 24,932                  | 19,799                  | 237,620                  | 192,456             |         |        |          |
|      | <b>Operating Revenue</b>          |                         |                         |                          |                     |         |        |          |
| 0030 | General Rates Income              | (2,199,517)             | (2,199,837)             | (2,199,837)              | (2,063,758)         | 320     |        |          |
| 0033 | Back Rates                        | 0                       | 0                       | 0                        | (5)                 | 0       |        |          |
| 0061 | Ex Gratia Rates                   | 0                       | (751)                   | (9,018)                  | (7,573)             | 751     |        |          |
| 0071 | Interim Rates Raised              | 0                       | 0                       | 0                        | (9,585)             | 0       |        |          |
| 0113 | Interest - Overdue Rates          | (1,882)                 | (750)                   | (9,000)                  | (10,309)            | (1,132) |        |          |
| 0123 | Interest - Instalment Payments    | (21)                    | (416)                   | (5,000)                  | (5,328)             | 395     |        |          |
| 0133 | Interest - Deferred Rates         | 0                       | (8)                     | (100)                    | 0                   | 8       |        |          |
| 0143 | Administration Charges            | (24)                    | (250)                   | (3,000)                  | (3,472)             | 226     |        |          |
| 0173 | Legal Fees - Recovered            | 0                       | (500)                   | (6,000)                  | (1,500)             | 500     |        |          |
| 0183 | Account Enquiry Charges           | (560)                   | (250)                   | (3,000)                  | (6,210)             | (310)   |        |          |
|      | Total Operating Revenue           | (2,202,004)             | (2,202,762)             | (2,234,955)              | (2,107,740)         |         |        |          |
|      | Total Rate Revenue                | (2,177,073)             | (2,182,963)             | (1,997,335)              | (1,915,283)         |         |        |          |

Appendix A - General Purpose Income

| COA  | General Purpose Income                | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|---------------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>          |                         |                         |                          |                     |         |        |          |
| 9992 | INTEREST & O/DRAFT FEES               | 11                      | 166                     | 2,000                    | 9                   | (155)   |        |          |
|      | <b>Operating Revenue</b>              |                         |                         |                          |                     |         |        |          |
| 0201 | Legal Reserve Income                  | (56)                    | (54)                    | (650)                    | (681)               | (2)     |        |          |
| 0203 | Leave Reserve Income                  | (83)                    | (83)                    | (1,000)                  | (1,109)             | 0       |        |          |
| 0204 | Land Development Reserve Income       | (236)                   | (225)                   | (2,700)                  | (2,938)             | (11)    |        |          |
| 0205 | Building Reserve Income               | (1,180)                 | (1,333)                 | (16,000)                 | (15,969)            | 153     |        |          |
| 0206 | Roadworks Reserve Income              | (221)                   | (225)                   | (2,700)                  | (2,700)             | 4       |        |          |
| 0213 | PLANT RESERVE INCOME                  | 0                       | (83)                    | (1,000)                  | 0                   | 83      |        |          |
| 0215 | Unspent Grants Reserve Income         | (1,090)                 | 0                       | 0                        | 0                   | (1,090) |        |          |
| 0223 | Water Strategy Reserve Income         | (27)                    | (29)                    | (350)                    | (332)               | 2       |        |          |
| 0233 | Grants Commission - Road Funding      | 0                       | 0                       | (494,172)                | (229,848)           | 0       |        |          |
| 0243 | Office & Equipment Reserve Income     | (0)                     | (25)                    | (300)                    | (379)               | 25      |        |          |
| 0253 | Grants Commission - Equalisation      | 0                       | 0                       | (325,091)                | (155,700)           | 0       |        |          |
| 0273 | Light Vehicle Reserve Income          | (242)                   | 0                       | 0                        | (2,557)             | (242)   |        |          |
| 0453 | Interest Received - Municipal Account | (2,276)                 | (2,083)                 | (25,000)                 | (41,354)            | (193)   |        |          |
| 0506 | Landcare Reserve Income               | (167)                   | (166)                   | (2,000)                  | (2,127)             | (1)     |        |          |
|      | Total Operating Revenue               | (5,578)                 | (4,306)                 | (870,963)                | (455,692)           |         |        |          |
|      | Total General Purpose Income          | (5,567)                 | (4,140)                 | (868,963)                | (455,683)           |         |        |          |
|      | <b>Total General Purpose Funding</b>  | <b>(2,182,640)</b>      | <b>(2,187,103)</b>      | <b>(2,866,298)</b>       | <b>(2,370,966)</b>  |         |        |          |

Appendix A - Governance

| COA  | Governance                              | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|---|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>            |                         |                         |                          |                     |         |        |          |
| 0112 | Election & Poll Expenses.               | 0                       | 499                     | 6,000                    | 9,660               | (499)   |        |          |
| 0182 | Subscriptions & Memberships Expense     | 1,048                   | 1,764                   | 21,170                   | 15,895              | (716)   |        |          |
| 0192 | Members Conference & Training Expenses  | 211                     | 1,250                   | 15,000                   | 20,802              | (1,039) |        |          |
| 0202 | Members Insurance Expense               | 12,265                  | 13,600                  | 13,600                   | 12,161              | (1,335) |        |          |
| 0212 | Donations & Gifts                       | 0                       | 0                       | 0                        | 8,860               | 0       |        |          |
| 0232 | Consultancy & Legal Expenses            | 0                       | 833                     | 10,000                   | 3,195               | (833)   |        |          |
| 0242 | Members Sitting Fees.                   | 9,681                   | 2,837                   | 34,054                   | 32,223              | 6,844   |        |          |
| 0252 | Members Renumeration Expenses           | 5,171                   | 1,666                   | 20,000                   | 20,236              | 3,505   |        |          |
| 0262 | President & Deputy Allowances.          | 2,083                   | 1,302                   | 15,625                   | 17,402              | 781     |        |          |
| 0272 | Council Chambers Repairs & Maintenance  | 0                       | 188                     | 2,285                    | 96                  | (188)   |        |          |
| 0332 | Furniture & Equipment                   | 0                       | 208                     | 2,500                    | 0                   | (208)   |        |          |
| 0412 | Chambers Extension - Loan 87 - Interest | 0                       | 0                       | 0                        | (9)                 | 0       |        |          |
| 0442 | Members Administration Allocation       | 26,730                  | 19,002                  | 228,035                  | 177,702             | 7,728   |        |          |
| 0462 | Meeting & Refreshments Expense          | 286                     | 2,233                   | 26,800                   | 13,143              | (1,947) |        |          |
| 1822 | Accounting & Audit Expenses             | 0                       | 3,816                   | 45,800                   | 29,140              | (3,816) |        |          |
| 3112 | Rangers Expenses Allocation             | 177                     | 192                     | 2,310                    | 2,008               | (15)    |        |          |
| 7202 | Members Depreciation                    | 0                       | 2                       | 25                       | 24                  | (2)     |        |          |
|      | <b>Total Governance</b>                 | <b>57,653</b>           | <b>49,392</b>           | <b>443,203</b>           | <b>362,536</b>      |         |        |          |

Appendix A - Governance

| COA  | Adminstration                              | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var  | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|----------|--------|----------|
|      | <b>Operating Expenditure</b>               |                         |                         |                          |                     |          |        |          |
| 0102 | Provision for LSL                          | 0                       | 1,102                   | 13,226                   | 2,576               | (1,102)  |        |          |
| 0222 | Fringe Benefits Tax                        | 0                       | 2,000                   | 24,000                   | 19,238              | (2,000)  |        |          |
| 0282 | Administration SGC 9%                      | 4,615                   | 4,007                   | 48,091                   | 45,247              | 608      |        |          |
| 0292 | Admin Salaries Expense                     | 50,419                  | 47,911                  | 574,947                  | 474,135             | 2,508    |        |          |
| 0294 | Admin Staff Housing Allowance              | 1,714                   | 1,250                   | 15,000                   | 16,581              | 464      |        |          |
| 0312 | Admin - Max 3% Council Additional Contr    | 634                     | 977                     | 11,736                   | 7,392               | (343)    |        |          |
| 0372 | Admin Workers Compensation Expense         | 9,966                   | 1,661                   | 19,933                   | 12,688              | 8,305    |        |          |
| 0402 | Insurance Expense                          | 1,986                   | 296                     | 3,557                    | 3,004               | 1,690    |        |          |
| 0422 | Office Gardens Expenses                    | 2,517                   | 3,827                   | 45,971                   | 18,923              | (1,310)  |        |          |
| 0432 | Admin Building Operations                  | 5,952                   | 2,476                   | 29,759                   | 25,388              | 3,476    |        |          |
| 0472 | Office Expenses - General                  | 4,703                   | 1,185                   | 14,240                   | 9,517               | 3,518    |        |          |
| 0473 | Admin Building Repairs & Maintenance       | 491                     | 599                     | 7,200                    | 2,107               | (108)    |        |          |
| 0482 | Office Telephone & Internet Expenses       | 1,312                   | 1,375                   | 16,500                   | 17,230              | (63)     |        |          |
| 0492 | Advertising Expenses                       | 355                     | 833                     | 10,000                   | 8,686               | (478)    |        |          |
| 0502 | Computer Hardware Service & Repair         | 4,281                   | 2,521                   | 30,270                   | 19,313              | 1,760    |        |          |
| 0512 | Furniture & Equipment - (Expensed)         | 0                       | 749                     | 9,000                    | 2,792               | (749)    |        |          |
| 0522 | Freight & Postage Expense                  | 0                       | 375                     | 4,500                    | 2,274               | (375)    |        |          |
| 0542 | Printing & Stationary Expense              | 1,801                   | 2,541                   | 30,500                   | 30,047              | (740)    |        |          |
| 0552 | Motor Vehicle Expenses                     | 268                     | 1,025                   | 12,300                   | 30,660              | (757)    |        |          |
| 0592 | Admin Allocated to Programs                | (142,711)               | (101,465)               | (1,217,585)              | (948,757)           | (41,246) | *      | Timing   |
| 0622 | Uniform Expense                            | 0                       | 291                     | 3,500                    | 2,182               | (291)    |        |          |
| 0632 | Staff Training, Conference and Recruitment | 411                     | 2,809                   | 33,750                   | 21,378              | (2,398)  |        |          |
| 0662 | Public Liability Insurance                 | 19,172                  | 1,636                   | 19,642                   | 19,062              | 17,536   |        |          |
| 0682 | Consultancy Fees                           | 5,200                   | 9,758                   | 117,100                  | 55,917              | (4,558)  |        |          |
| 0702 | Bank Fees & Charges                        | 247                     | 500                     | 6,000                    | 4,667               | (253)    |        |          |
| 0712 | Occupational Health & Safety               | 0                       | 583                     | 7,000                    | 6,240               | (583)    |        |          |
| 0722 | Accounting Software Operating Expenditure  | 27,086                  | 30,000                  | 39,865                   | 32,062              | (2,914)  |        |          |
| 4262 | BAD DEBTS WRITTEN OFF                      | 0                       | 0                       | 0                        | 726                 | 0        |        |          |
| 7002 | Admin Depreciation                         | 0                       | 5,833                   | 70,000                   | 70,360              | (5,833)  |        |          |
|      | <b>Total Operating Expenditure</b>         | <b>419</b>              | <b>26,655</b>           | <b>(0)</b>               | <b>11,635</b>       |          |        |          |

Appendix A - Governance

| COA  | Adminstation                                   | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 0383 | Minor Income Received - Other General          | 0                       | (41)                    | (500)                    | (672)               | 41      |        |          |
| 0553 | Grant Income - Admin                           | 0                       | (2,083)                 | (25,000)                 | (25,000)            | 2,083   |        |          |
| 0563 | Reimb Telephone Expenses                       | 0                       | 0                       | 0                        | (97)                | 0       |        |          |
| 0573 | Reimbursements & Contributions                 | (1,768)                 | (541)                   | (6,500)                  | (9,382)             | (1,227) |        |          |
| 1213 | Governance Income                              | 0                       | (41)                    | (500)                    | (1,751)             | 41      |        |          |
|      | Total Operating Revenue                        | (1,768)                 | (2,706)                 | (32,500)                 | (36,902)            |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 0564 | Building Improvements (L&B)                    | 0                       | 1,250                   | 15,000                   | 4,461               | (1,250) |        |          |
| 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                    | 83                      | 4,250                   | 51,000                   | 1,109               | (4,167) |        |          |
| 4770 | Office & Equipment Reserve - Transfer To       | 0                       | 2,947                   | 35,365                   | (9,114)             | (2,947) |        |          |
| 4780 | Transfer to Light Vehicle Reserve              | 242                     | 83                      | 1,000                    | 18,569              | 159     |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 325                     | 8,530                   | 102,365                  | 28,411              |         |        |          |
|      | Total Administration                           | (1,024)                 | 32,479                  | 69,865                   | 3,144               |         |        |          |
|      | <b>Total Governance/Administration</b>         | <b>56,629</b>           | <b>81,871</b>           | <b>513,068</b>           | <b>365,681</b>      |         |        |          |



Appendix A - Law, Order Public Safety

| COA  | Fire Prevention                                | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 0602 | Fire Control - Administration Expenses         | 3,482                   | 2,475                   | 29,710                   | 23,150              | 1,007   |        |          |
| 0672 | Fire Break Inspection Fees                     | 0                       | 208                     | 2,500                    | 1,341               | (208)   |        |          |
| 0752 | FESA - Shire Operating Expenses                | 0                       | 0                       | 0                        | (1)                 | 0       |        |          |
| 0762 | Ranger's Allocation Expenses                   | 784                     | 852                     | 10,226                   | 8,890               | (68)    |        |          |
| 0832 | ESL - Shire Properties.                        | 0                       | 70                      | 840                      | 840                 | (70)    |        |          |
| 0882 | Fire Prevention Enforcement Expenditure        | 0                       | 83                      | 1,000                    | 5,167               | (83)    |        |          |
| 1722 | Brigades Operating Expenses                    | 15,114                  | 15,000                  | 38,627                   | 54,544              | 114     |        |          |
| 7012 | Fire Control Depreciation                      | 0                       | 3,250                   | 39,000                   | 39,531              | (3,250) |        |          |
|      | Total Operating Expenditure                    | 19,380                  | 21,938                  | 121,903                  | 133,461             |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 0703 | Fines & Penalties                              | 0                       | (104)                   | (1,250)                  | (1,000)             | 104     |        |          |
| 0713 | ESL Administration Fees                        | 0                       | (333)                   | (4,000)                  | (4,000)             | 333     |        |          |
| 0733 | FESA Grant Income                              | 0                       | (2,345)                 | (28,140)                 | (36,994)            | 2,345   |        |          |
| 0915 | Capital Grant - FESA                           | 0                       | 0                       | (550,000)                | (467,707)           | 0       |        |          |
|      | Total Operating Revenue                        | 0                       | (2,782)                 | (583,390)                | (509,701)           |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 0884 | Purchase Plant & Equipment                     | 0                       | 45,833                  | 550,000                  | 467,707             |         |        |          |
|      | Total Fire Prevention                          | 19,380                  | 64,989                  | 88,513                   | 91,467              |         |        |          |

Appendix A - Law, Order Public Safety

| COA  | Animal Control                  | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|---------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>    |                         |                         |                          |                     |         |        |          |
| 0792 | Animal Control - Admin Expenses | 1,598                   | 1,136                   | 13,636                   | 10,626              | 462     |        |          |
| 0842 | Animal Control Expenses         | 743                     | 231                     | 2,775                    | 861                 | 512     |        |          |
| 0852 | Rangers Allocation              | 409                     | 445                     | 5,340                    | 4,642               | (36)    |        |          |
|      | Total Operating Expenditure     | 2,750                   | 1,812                   | 21,751                   | 16,129              |         |        |          |
|      | <b>Operating Revenue</b>        |                         |                         |                          |                     |         |        |          |
| 0843 | Impoundment Fees                | 0                       | (16)                    | (200)                    | (165)               | 16      |        |          |
| 0853 | Dog/Cat Registrations Income    | (25)                    | (231)                   | (2,775)                  | (3,646)             | 206     |        |          |
|      | Total Operating Revenue         | (25)                    | (247)                   | (2,975)                  | (3,811)             |         |        |          |
|      | Total Animal Control            | 2,725                   | 1,565                   | 18,776                   | 12,318              |         |        |          |

Appendix A - Law, Order Public Safety

| COA  | Other Law, Order and Public Safety             | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 0862 | Community Safety and Crime Prevention          | 0                       | 881                     | 10,582                   | 10,240              | (881)   |        |          |
| 0902 | Rangers Allocation                             | 1,132                   | 1,230                   | 14,771                   | 12,840              | (98)    |        |          |
| 0962 | Miscell. Expenses - Oth Law Order.             | 0                       | 83                      | 1,000                    | 370                 | (83)    |        |          |
|      | Total Operating Expenditure                    | 1,132                   | 2,194                   | 26,353                   | 23,451              |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 0973 | Community safety & Crime Prevention.           | 0                       | 0                       | 0                        | (13,278)            |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 0874 | Plant & Equipment - Rangers                    | 0                       | 2,916                   | 35,000                   | 0                   | (2,916) |        |          |
| 0970 | Tf to Unspent Grants/loans Res.                | 21                      | 0                       | 0                        | 10,582              | 21      |        |          |
| 0971 | Tf From Unspent Grants/loans Res.              | 0                       | (882)                   | (10,582)                 | 0                   | 882     |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 21                      | 2,034                   | 24,418                   | 10,582              |         |        |          |
|      | Total Other Law, Order and Public Safety       | 1,153                   | 4,228                   | 50,771                   | 20,755              |         |        |          |

Appendix A - Law, Order Public Safety

| COA  | Rangers Expenses                        | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|---|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>            |                         |                         |                          |                     |         |        |          |
| 0872 | Rangers Superannuation - Council 3%     | 201                     | 0                       | 0                        | 1,757               | 201     |        |          |
| 0892 | Rangers Wages Expense                   | 4,008                   | 5,286                   | 63,442                   | 56,768              | (1,278) |        |          |
| 0912 | Rangers Workers Compensation Expense    | 905                     | 151                     | 1,812                    | 0                   | 754     |        |          |
| 0922 | Rangers Superannuation SGC 9%           | 620                     | 459                     | 5,514                    | 5,418               | 161     |        |          |
| 0932 | Conference & Training                   | 0                       | 125                     | 1,500                    | 0                   | (125)   |        |          |
| 0952 | Rangers Expenses Allocated              | (5,735)                 | (6,236)                 | (74,837)                 | (65,058)            | 501     |        |          |
| 0982 | Rangers Expense                         | 0                       | 281                     | 3,380                    | 1,115               | (281)   |        |          |
| 1012 | Tools & Equipment - Low Value           | 0                       | 83                      | 1,000                    | 0                   | (83)    |        |          |
| 1232 | Fire Patrol Wages Expenses              | 29                      | 0                       | 0                        | 0                   | 29      |        |          |
|      | Total Rangers Expenes                   | 29                      | 149                     | 1,812                    | 0                   |         |        |          |
|      | <b>Total Law, Order and Fire Safety</b> | <b>23,287</b>           | <b>70,931</b>           | <b>159,872</b>           | <b>124,540</b>      |         |        |          |

Appendix A - Education

| COA  | Education                        | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|----------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>     |                         |                         |                          |                     |         |        |          |
| 0992 | Pre-School Repairs & Maintenance | 37                      | 652                     | 7,839                    | 670                 | (615)   |        |          |
|      | <b>Operating Revenue</b>         |                         |                         |                          |                     |         |        |          |
| 0993 | Lease/Rental Income - Pre-School | 0                       | (610)                   | (7,320)                  | (7,149)             |         |        |          |
|      | <b>Total Education</b>           | <b>37</b>               | <b>42</b>               | <b>519</b>               | <b>(6,479)</b>      |         |        |          |

Appendix A - Health

| COA  | Health Inspection and Administration       | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>               |                         |                         |                          |                     |         |        |          |
| 1282 | Pool Inspections Expense                   | 116                     | 126                     | 1,515                    | 1,317               | (10)    |        |          |
| 1292 | Health Expenses General                    | 128                     | 321                     | 3,866                    | 4,300               | (193)   |        |          |
| 1402 | Health Expenses - Admin Allocation         | 1,870                   | 1,329                   | 15,952                   | 12,429              | 541     |        |          |
|      | Total Operating Expenditure                | 2,113                   | 1,776                   | 21,333                   | 18,046              |         |        |          |
|      | <b>Operating Revenue</b>                   |                         |                         |                          |                     |         |        |          |
| 1383 | Swimming Pool Inspection Fees              | (1,114)                 | (91)                    | (1,100)                  | (1,122)             | (1,023) |        |          |
| 1393 | Licences Income Received - Caravan Park    | 0                       | (29)                    | (350)                    | (354)               | 29      |        |          |
| 1573 | Health Septic Fees                         | (339)                   | (166)                   | (2,000)                  | (2,763)             | (173)   |        |          |
| 1583 | Health Administration Fees                 | (339)                   | (166)                   | (2,000)                  | (2,938)             | (173)   |        |          |
|      | Total Operating Revenue                    | (1,792)                 | (452)                   | (5,450)                  | (7,177)             |         |        |          |
|      | Total Health Inspection and Administration | 322                     | 1,324                   | 15,883                   | 10,869              |         |        |          |

| COA  | Other Health                 | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b> |                         |                         |                          |                     |         |        |          |
| 1812 | Donations.                   | 0                       | 0                       | 0                        | 4,760               | 0       |        |          |
|      | Total Other Health           | 0                       | 0                       | 0                        | 4,760               |         |        |          |
|      | <b>Total Health</b>          | <b>322</b>              | <b>1,324</b>            | <b>15,883</b>            | <b>15,629</b>       |         |        |          |

Appendix A - Housing

| COA  | Housing  | 31-Jul-14<br>YTD<br>Actual | 31-Jul-14<br>YTD<br>Budget | 2014/201<br>Full<br>Budget | 2013/201<br>Actual | YTD Var | >\$10K | Comments |
|------|--|----------------------------|----------------------------|----------------------------|--------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                            |                            |                            |                    |         |        |          |
| 2302 | Staff Housing - Admin Allocation               | 1,470                      | 1,045                      | 12,543                     | 9,772              | 425     |        |          |
| 2422 | Rangers Allocation Expenses                    | 389                        | 422                        | 5,075                      | 4,412              | (33)    |        |          |
| 2522 | Staff Housing Repairs & Maintenance            | 523                        | 183                        | 2,200                      | 11,142             | 340     |        |          |
| 2532 | Staff Housing Insurance.                       | 0                          | 0                          | 0                          | 1,763              | 0       |        |          |
| 7172 | Staff Housing Depreciation                     | 0                          | 250                        | 3,000                      | 2,992              | (250)   |        |          |
| 2512 | Repairs & Maintenance - Non Employee Housing   | 818                        | 679                        | 8,168                      | 0                  | 139     |        |          |
| 2542 | Housing Other Depreciation                     | 0                          | 150                        | 1,800                      | 1,491              | (150)   |        |          |
|      | Total Operating Expenditure                    | 3,199                      | 2,729                      | 32,786                     | 31,572             |         |        |          |
|      | <b>Operating Revenue</b>                       |                            |                            |                            |                    |         |        |          |
| 2543 | Rental Income - Staff Housing                  | 0                          | 0                          | 0                          | (5,260)            | 0       |        |          |
| 2563 | Staff Housing Income                           | 0                          | 0                          | 0                          | (17,626)           | 0       |        |          |
| 8023 | Profit on Sale of Asset.                       | 0                          | 0                          | 0                          | (194,820)          | 0       |        |          |
| 2553 | Rental Income - Non Employee Housing           | (2,520)                    | (780)                      | (9,360)                    | (10,275)           | (1,740) |        |          |
| 4713 | Reimbursements Received                        | 0                          | 0                          | 0                          | (687)              | 0       |        |          |
|      | Total Operating Revenue                        | (2,520)                    | (780)                      | (9,360)                    | (228,668)          |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                            |                            |                            |                    |         |        |          |
| 2544 | Capital Expenditure - Housing (L&B)            | 0                          | 0                          | 0                          | 22,156             | 0       |        |          |
| 2550 | Building Reserve - Transfer To                 | 1,180                      | 5,083                      | 61,000                     | (48,705)           | (3,903) |        |          |
| 0805 | Proceeds from Disposal of Asset - Housing      | 0                          | (5,416)                    | (65,000)                   | (517,490)          | 5,416   |        |          |
|      | Total Capital / Reserves                       | 1,180                      | (333)                      | (4,000)                    | (544,039)          |         |        |          |
|      | <b>Total Housing</b>                           | <b>1,859</b>               | <b>1,616</b>               | <b>19,426</b>              | <b>(741,135)</b>   |         |        |          |

Appendix A - Community Amenities

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



Appendix A - Community Amenities

| COA  | Sanitation - Household Refuse            | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD<br>Budget | 2014/2015<br>Full<br>Budget | 2013/2014<br>Actual | YTD Var  | >\$10K | Comments |
|------|--|-------------------------|----------------------------|-----------------------------|---------------------|----------|--------|----------|
|      | <b>Operating Expenditure</b>             |                         |                            |                             |                     |          |        |          |
| 1762 | Domestic Rubbish Collection Expenses     | 0                       | 11,531                     | 138,375                     | 115,985             | (11,531) | *      | Timing   |
| 1772 | Sanitation Household Refuse Depreciation | 0                       | 333                        | 4,000                       | 4,008               | (333)    |        |          |
| 1792 | Refuse Site Repairs & Maintenance        | 728                     | 2,319                      | 27,832                      | 11,428              | (1,591)  |        |          |
| 2502 | Domestic Rubbish - Admin Expenses        | 3,668                   | 2,607                      | 31,292                      | 24,383              | 1,061    |        |          |
|      | Total Operating Expenditure              | 4,396                   | 16,790                     | 201,499                     | 155,805             |          |        |          |
|      | <b>Operating Revenue</b>                 |                         |                            |                             |                     |          |        |          |
| 1903 | Domestic Rubbish Collection Fees         | (82,225)                | (91,325)                   | (91,325)                    | (75,900)            | 9,100    |        |          |
| 1904 | Additional Domestic Rubbish Collection   | (14,625)                | (5,200)                    | (5,200)                     | (10,125)            | (9,425)  |        |          |
|      | Total Operating Revenue                  | (96,850)                | (96,525)                   | (96,525)                    | (86,025)            |          |        |          |
|      | Total Sanitation - Household Refuse      | (92,454)                | (79,735)                   | 104,974                     | 69,780              |          |        |          |

Appendix A - Community Amenities

| COA  | Sanitation - Other                             | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD | 2014/2015<br>Full | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------|-------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                  |                   |                     |         |        |          |
| 1872 | Street Rubbish Collection Expenses             | 26                      | 28               | 341               | 296                 | (2)     |        |          |
| 1882 | Parks & Gardens Rubbish Collection Expenses    | 1,170                   | 1,727            | 20,737            | 11,162              | (557)   |        |          |
| 1892 | Waste Management Facility Improvement Pla      | 0                       | 2,541            | 30,493            | 13,975              | (2,541) |        |          |
| 1912 | Refuse Collection Expenses                     | 0                       | 458              | 5,500             | 2,595               | (458)   |        |          |
|      | Total Operating Expenditure                    | 1,196                   | 4,754            | 57,071            | 28,029              |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                  |                   |                     |         |        |          |
| 1883 | Waste Management Facility Improvement Pla      | 0                       | (1,533)          | (18,400)          | (22,490)            |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                  |                   |                     |         |        |          |
| 1894 | Tfr to Unspent Grants Reserve                  | 24                      | 0                | 0                 | 12,092              |         |        |          |
|      | Total Sanitation - Other                       | 1,220                   | 3,221            | 38,670            | 17,632              |         |        |          |

Appendix A - Community Amenities

| COA  | Protection of Environment                      | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD | 2014/2015<br>Full | 2013/2014<br>Actual | YTD Var    | >\$10K | Comments |
|------|--|-------------------------|------------------|-------------------|---------------------|------------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                  |                   |                     |            |        |          |
| 1902 | Grant Expenditure - Other                      | 0                       | 0                | 165,300           | 15,223              | 0          |        |          |
| 1942 | NACC (Other) Grants Expenditure                | 0                       | 0                | 0                 | 13,150              | 0          |        |          |
| 2022 | Landcare Expenditure                           | 0                       | 2,083            | 25,000            | 15,769              | (2,083)    |        |          |
| 2040 | Dolby Creek Expenditure                        | 0                       | 0                | 0                 | 15,596              | 0          |        |          |
| 2042 | Declared Species Group Expenses                | 0                       | 1,241            | 14,897            | 25,693              | (1,241)    |        |          |
| 2062 | Coastal Planning Projects Expenses             | 0                       | 3,333            | 40,000            | 0                   | (3,333)    |        |          |
| 2072 | Rangers Allocation                             | 67                      | 72               | 871               | 757                 | (5)        |        |          |
| 2312 | Sundry Expenses (P of E)                       | 0                       | 0                | 0                 | 581                 | 0          |        |          |
|      | Total Operating Expenditure                    | 67                      | 6,729            | 246,068           | 86,769              |            |        |          |
|      | <b>Operating Revenue</b>                       |                         |                  |                   |                     |            |        |          |
| 2203 | Grant Income - Other                           | (36,300)                | (9,692)          | (116,300)         | 0                   | (26,608) * |        | Timing   |
| 2213 | Declared Species Grant Income                  | 0                       | (620)            | (7,449)           | (21,845)            | 620        |        |          |
| 2923 | Dolby Creek Management Plan Income (gst free)  | 0                       | 0                | 0                 | (15,796)            | 0          |        |          |
| 2933 | Sundry Income (P of E)                         | 0                       | 0                | 0                 | (4,229)             | 0          |        |          |
|      | Total Operating Revenue                        | (36,300)                | (10,312)         | (123,749)         | (41,870)            |            |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                  |                   |                     |            |        |          |
| 2054 | Tfr to Unspent Grant Reserve                   | 161                     | 0                | 0                 | 79,949              | 161        |        |          |
| 2080 | Transfer to Landcare Reserve                   | 167                     | 166              | 2,000             | 2,127               | 1          |        |          |
| 2071 | Unspent Grants Reserve - Transfer From         | 0                       | (7,670)          | (92,041)          | 0                   | 7,670      |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 328                     | (7,504)          | (90,041)          | 82,076              |            |        |          |
|      | Total Protection of Environment                | (35,906)                | (11,087)         | 32,279            | 126,975             |            |        |          |

Appendix A - Community Amenities

| COA  | Town Planning and Regional Development    | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD | 2014/2015<br>Full | 2013/2014<br>Actual | YTD Var   | >\$10K | Comments                   |
|------|---|-------------------------|------------------|-------------------|---------------------|-----------|--------|----------------------------|
|      | <b>Operating Expenditure</b>              |                         |                  |                   |                     |           |        |                            |
| 0942 | Town Planning Depreciation                | 0                       | 933              | 11,200            | 9,305               | (933)     |        |                            |
| 2102 | Workers Compensation Insurance            | 1,813                   | 302              | 3,624             | 3,296               | 1,511     |        |                            |
| 2112 | Salary Expense                            | 20,872                  | 15,164           | 181,970           | 174,866             | 5,708     |        |                            |
| 2122 | Superannuation - Council Maximum of 3%    | 377                     | 256              | 3,084             | 3,127               | 121       |        |                            |
| 2132 | Superannuation - SGC 9%                   | 1,931                   | 1,338            | 16,063            | 16,347              | 593       |        |                            |
| 2142 | Interest Expense - Loan 94 - Buller River | 0                       | 187              | 2,248             | 2,034               | (187)     |        |                            |
| 2182 | Other Employee Expenses                   | 0                       | 983              | 11,800            | 6,838               | (983)     |        |                            |
| 2192 | Heritage Expenses                         | 0                       | 333              | 4,000             | 0                   | (333)     |        |                            |
| 2202 | Town Planners Expenses                    | 93                      | 166              | 2,000             | 1,754               | (73)      |        |                            |
| 2222 | Motor Vehicle Expenses                    | 249                     | 666              | 8,000             | 9,281               | (417)     |        |                            |
| 2232 | Legal Expenses - Town Planners            | 0                       | 833              | 10,000            | 15,009              | (833)     |        |                            |
| 2242 | Engineering Expenses                      | 0                       | 1,250            | 15,000            | 9,920               | (1,250)   |        |                            |
| 2252 | Advertising Expenses                      | 0                       | 416              | 5,000             | 9,164               | (416)     |        |                            |
| 3012 | Admin Allocation Expenses                 | 9,490                   | 6,747            | 80,971            | 63,092              | 2,743     |        |                            |
| 7052 | Surveying & Land Expenses                 | 0                       | 3,333            | 40,000            | 31,206              | (3,333)   |        |                            |
| 7062 | Reimbursements                            | 0                       | 0                | 0                 | 272,727             | 0         |        |                            |
| 7072 | Planning Projects - Expenses              | 0                       | 6,666            | 80,000            | 138,875             | (6,666)   |        |                            |
|      | Total Operating Expenditure               | 34,823                  | 39,573           | 474,960           | 766,841             |           |        |                            |
|      | <b>Operating Revenue</b>                  |                         |                  |                   |                     |           |        |                            |
| 0163 | Town Planning Projects - Income           | 0                       | (6,039)          | (72,475)          | (316,727)           | 6,039     |        |                            |
| 0343 | Contributions & Reimbursements            | (26,044)                | 0                | 0                 | (118,184)           | (26,044)* |        | Eliza Shaw fencing project |
| 2233 | Town Planning Fees Income - GST Free      | (5,886)                 | (2,666)          | (32,000)          | (38,273)            | (3,220)   |        |                            |
| 2243 | Outsourced Planning Fees - Other LGs      | 0                       | (3,333)          | (40,000)          | (47,398)            | 3,333     |        |                            |
| 2263 | Town Planning Fees Income - GST inc       | 0                       | (125)            | (1,500)           | (1,191)             | 125       |        |                            |
| 3603 | Heritage Income                           | 0                       | (166)            | (2,000)           | (647)               | 166       |        |                            |

Appendix A - Community Amenities

|      | Total Operating Revenue                        | (31,929)                | (12,329)         | (147,975)         | (522,420)           |         |        |          |
|------|--|-------------------------|------------------|-------------------|---------------------|---------|--------|----------|
| COA  | Town Planning and Regional Development         | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD | 2014/2015<br>Full | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                  |                   |                     |         |        |          |
| 2254 | Tfr from Unspent Grant Reserve                 | 146                     | (6,041)          | (72,475)          | 72,474              | 6,187   |        |          |
| 2274 | Capital Expenditure - Plant & Equipment        | 0                       | 0                | 0                 | (550)               | 0       |        |          |
| 2294 | Principal Repayments - Loan 94 - Buller River  | 0                       | 1,760            | 21,120            | 21,120              | (1,760) |        |          |
| 4801 | Transfer To Land Development Reserve           | 236                     | 225              | 2,700             | 2,938               | 11      |        |          |
| 4820 | Legal Reserve - Transfer To                    | 56                      | 54               | 650               | 681                 | 2       |        |          |
|      |  | 438                     | (4,002)          | (48,005)          | 96,664              |         |        |          |
|      | Total Town Planning and Regional Developme     | 3,332                   | 23,242           | 278,980           | 341,085             |         |        |          |

Appendix A - Community Amenities

| COA  | Other Community Amenities                      | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD | 2014/2015<br>Full | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------|-------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                  |                   |                     |         |        |          |
| 3102 | Cemetery Expenses                              | 153                     | 537              | 6,470             | 2,836               | (384)   |        |          |
| 3132 | Community Development Expenses                 | 0                       | 4,806            | 57,674            | 1                   | (4,806) |        |          |
| 3212 | Other Community Amenities Depreciation         | 0                       | 166              | 2,000             | 2,006               | (166)   |        |          |
| 3222 | Community Growth Fund                          | 0                       | 2,500            | 30,000            | 0                   | (2,500) |        |          |
|      | Total Operating Expenditure                    | 153                     | 8,009            | 96,144            | 4,842               |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                  |                   |                     |         |        |          |
| 3113 | Cemetery Income Received                       | 0                       | (125)            | (1,500)           | (2,405)             | 125     |        |          |
| 3633 | Grant - Community Development                  | 0                       | (4,389)          | (52,674)          | 0                   | 4,389   |        |          |
|      | Total Operating Revenue                        | 0                       | (4,514)          | (54,174)          | (2,405)             |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                  |                   |                     |         |        |          |
| 2415 | Capital Expenditure Nabawa Cemetery (P&O)      | 35                      | 2,479            | 29,748            | 2,672               |         |        |          |
|      | Total Other Community Amenities                | 187                     | 5,974            | 71,718            | 5,110               |         |        |          |
|      | <b>Total Community Amenities</b>               | <b>(123,620)</b>        | <b>(58,385)</b>  | <b>526,621</b>    | <b>453,526</b>      |         |        |          |

Appendix A - Recreation Culture

| COA  | Public Halls and Civic Centres                 | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var  | > \$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|----------|---------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |          |         |          |
| 2602 | Public Halls Depreciation                      | 0                       | 33                      | 400                      | 356                 | (33)     |         |          |
| 2722 | Public Halls & Showgrounds Expense             | 3,790                   | 4,584                   | 22,334                   | 25,409              | (794)    |         |          |
| 2732 | Nabawa Community Centre Expenses               | 5,036                   | 5,691                   | 68,342                   | 43,059              | (655)    |         |          |
| 2742 | Loan 89 Interest - Nabawa Stadium Upgrade      | 0                       | 262                     | 3,154                    | 3,493               | (262)    |         |          |
| 3202 | Public Halls Admin Allocation                  | 2,840                   | 2,019                   | 24,230                   | 18,880              | 821      |         |          |
|      | Total Operating Expenditure                    | 11,666                  | 12,589                  | 118,460                  | 91,197              |          |         |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |          |         |          |
| 2443 | Yuna Hall Hire Income Received                 | 0                       | (8)                     | (100)                    | 0                   | 8        |         |          |
| 2453 | Showground/Halls Income Received               | (95)                    | (88)                    | (1,060)                  | (1,578)             | (7)      |         |          |
| 3423 | Grant Income - Yuna Community Centre           | 0                       | 0                       | (700,000)                | 0                   | 0        |         |          |
|      | Total Operating Revenue                        | (95)                    | (96)                    | (701,160)                | (1,578)             |          |         |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |          |         |          |
| 2644 | CAPITAL EXP. - LAND & BLGDS                    | 722                     | 67,500                  | 810,000                  | 39,612              | (66,778) |         |          |
| 4925 | Principal Repayment - Loan 89                  | 0                       | 587                     | 7,050                    | 8,243               | (587)    |         |          |
| 7385 | Building Reserve - Transfer from               | 0                       | (8,333)                 | (100,000)                | 0                   | 8,333    |         |          |
|      | Total Capital Expenditure / Reserve Transfers  | 722                     | 59,754                  | 717,050                  | 47,855              |          |         |          |
|      | Total Public Halls and Civic Centres           | 12,293                  | 72,247                  | 134,350                  | 137,474             |          |         |          |

Appendix A - Recreation Culture

| COA  | Swimming Areas and Beaches                     | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | > \$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|---------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |         |          |
| 3302 | Swimming Pool Admin Allocations                | 2,854                   | 2,029                   | 24,352                   | 18,975              | 825     |         |          |
| 3412 | Coronation Beach Expenses                      | 3,403                   | 3,434                   | 41,234                   | 30,916              | (31)    |         |          |
| 7082 | Beaches Depreciation                           | 0                       | 708                     | 8,500                    | 8,451               | (708)   |         |          |
|      | Total Operating Expenditure                    | 6,258                   | 6,171                   | 74,086                   | 58,342              |         |         |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |         |          |
| 3443 | Coronation Beach Camping Fees                  | (6,342)                 | (5,166)                 | (62,000)                 | (69,219)            | (1,176) |         |          |
| 3444 | Fig Tree Camping Fees                          | (902)                   | (458)                   | (5,500)                  | (6,796)             | (444)   |         |          |
|      | Total Operating Revenue                        | (7,244)                 | (5,624)                 | (67,500)                 | (76,014)            |         |         |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |         |          |
| 7164 | Land and Buildings                             | 0                       | 416                     | 5,000                    | 0                   |         |         |          |
|      | Total Swimming Areas and Beaches               | (987)                   | 963                     | 11,586                   | (17,673)            |         |         |          |



Appendix A - Recreation Culture

| COA  | Other Recreation and Sport                     | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | > \$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|---------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |         |          |
| 1462 | Mower Repairs & Maintenance                    | 304                     | 563                     | 6,757                    | 4,635               | (259)   |         |          |
| 1472 | Yuna Oval Expenses                             | 5                       | 251                     | 3,022                    | 584                 | (246)   |         |          |
| 1482 | Sporting Clubs Expenses                        | 3,920                   | 6,012                   | 72,211                   | 60,693              | (2,092) |         |          |
| 2642 | Parks, Gardens Expense                         | 2,135                   | 4,775                   | 57,436                   | 23,874              | (2,640) |         |          |
| 2702 | Indoor Complex Expense                         | 2,422                   | 977                     | 11,732                   | 6,016               | 1,445   |         |          |
| 2712 | Tennis Clubs Expenses                          | 158                     | 1,876                   | 6,293                    | 3,956               | (1,718) |         |          |
| 2752 | Nabawa - Sport Complex Expense                 | 249                     | 1,082                   | 13,007                   | 6,488               | (833)   |         |          |
| 3442 | Rec & Sport Admin Allocations                  | 5,680                   | 4,038                   | 48,462                   | 37,761              | 1,642   |         |          |
| 7022 | Parks & Gardens Depreciation                   | 0                       | 1,333                   | 16,000                   | 15,773              | (1,333) |         |          |
| 7092 | Other Rec & Sports Depreciation                | 0                       | 458                     | 5,500                    | 5,469               | (458)   |         |          |
|      | Total Operating Expenditure                    | 14,874                  | 21,365                  | 240,420                  | 165,248             |         |         |          |
|      | <b>Total Revenue</b>                           |                         |                         |                          |                     |         |         |          |
| 2743 | Sports Club Hire Income                        | 0                       | (412)                   | (4,950)                  | (4,095)             | 412     |         |          |
| 2803 | Grants & Other Income Received                 | 0                       | 0                       | (272,727)                | 0                   | 0       |         |          |
|      | Total Operating Revenue                        | 0                       | (412)                   | (277,677)                | (4,095)             |         |         |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |         |          |
| 2834 | Land & Buildings - Capital Expense             | 0                       | 25,311                  | 303,727                  | 0                   |         |         |          |
|      | Total Other Recreation and Sport               | 14,874                  | 46,264                  | 266,470                  | 161,153             |         |         |          |

Appendix A - Recreation Culture

| COA  | Libraries                    | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | > \$10K | Comments |
|------|------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|---------|----------|
|      | <b>Operating Expenditure</b> |                         |                         |                          |                     |         |         |          |
| 2902 | Library Expense              | 32                      | 166                     | 2,000                    | 1,080               | (134)   |         |          |
| 2912 | Honorary Yuna Librarian      | 0                       | 83                      | 1,000                    | 1,000               | (83)    |         |          |
| 3582 | Libraries Admin Allocations  | 3,996                   | 2,841                   | 34,094                   | 26,565              | 1,155   |         |          |
| 6922 | Libraries Depreciation       | 0                       | 5                       | 60                       | 56                  | (5)     |         |          |
|      | <b>Total Libraries</b>       | <b>4,028</b>            | <b>3,095</b>            | <b>37,154</b>            | <b>28,701</b>       |         |         |          |

Appendix A - Recreation Culture

| COA  | Other Culture                                  | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | > \$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|---------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |         |          |
| 3602 | Historical Roads Board Building Expense        | 251                     | 693                     | 8,325                    | 4,483               | (442)   |         |          |
| 3626 | Museum & Clarrie Milne Collection Expense      | 555                     | 687                     | 8,251                    | 2,530               | (132)   |         |          |
| 3652 | Other Culture Depreciation                     | 0                       | 333                     | 4,000                    | 3,806               | (333)   |         |          |
| 3662 | Community Heritage Programs                    | 0                       | 2,083                   | 25,000                   | 15,224              | (2,083) |         |          |
|      | Total Operating Expenditure                    | 806                     | 3,796                   | 45,576                   | 26,044              |         |         |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |         |          |
| 3445 | Grant Funding Received                         | 0                       | (7,083)                 | (85,000)                 | (40,089)            | 7,083   |         |          |
| 3623 | Reimbursements & Contributions - Culture       | 0                       | 0                       | 0                        | (1,023)             | 0       |         |          |
|      | Total Operating Revenue                        | 0                       | (7,083)                 | (85,000)                 | (41,112)            |         |         |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |         |          |
| 3604 | CAPITAL EXP. - LAND & BLGDS                    | 0                       | 6,666                   | 80,000                   | 30,290              |         |         |          |
|      | Total Other Culture                            | 806                     | 3,379                   | 40,576                   | 15,222              |         |         |          |
|      | <b>Total Recreation and Culture</b>            | <b>31,014</b>           | <b>125,948</b>          | <b>490,137</b>           | <b>324,877</b>      |         |         |          |

Appendix A - Transport

| COA  | Road Constuction                               | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var     | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|-------------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |             |        |          |
| 3702 | Road Construction - Admin Allocation           | 8,077                   | 5,742                   | 68,914                   | 53,700              | 2,335       |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |             |        |          |
| 3154 | Main Roads - Black Spot Funding (Income)       | 0                       | (4,166)                 | (50,000)                 | (14,524)            | 4,166       |        |          |
| 3173 | MW Regional Road Funding                       | (359,543)               | (53,443)                | (641,319)                | (309,075)           | (306,100) * |        | Timing   |
| 3183 | R4R Grant Income                               | 0                       | (50,000)                | (600,000)                | (367,365)           | 50,000      |        |          |
| 3193 | R2R (Construction) Income                      | 0                       | (20,000)                | (240,000)                | (174,179)           | 20,000      |        |          |
|      | Total Operating Revenue                        | (359,543)               | (127,609)               | (1,531,319)              | (865,143)           |             |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |             |        |          |
| 3125 | Royalties for Regions (R4R) Expenditure        | 0                       | 0                       | 1,061,641                | 987,369             | 0           |        |          |
| 3126 | Regional Road Group (RRG) Expenditure          | 96,545                  | 71,665                  | 860,000                  | 621,330             | 24,880      |        |          |
| 3170 | Tf To Unspent Grants/loans Res.                | 738                     | 0                       | 0                        | 366,757             | 738         |        |          |
| 3184 | Council Funded Roadworks Expenditure           | 0                       | 0                       | 1,259,202                | 13,636              | 0           |        |          |
| 3234 | Blackspot Program Expenditure                  | 0                       | 0                       | 0                        | 83,404              | 0           |        |          |
| 4840 | Transfer to Roadworks Reserve                  | 221                     | 225                     | 2,700                    | 2,700               | (4)         |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 97,505                  | 71,890                  | 3,183,543                | 2,075,197           |             |        |          |
|      | Total Road Construction                        | (253,960)               | (49,977)                | 1,721,138                | 1,263,754           |             |        |          |

Appendix A - Transport

| COA  | Road Maintenance                                     | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var  | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|----------|--------|----------|
|      | <b>Operating Expenditure</b>                         |                         |                         |                          |                     |          |        |          |
| 3372 | Road Maintenance Expense                             | 61,843                  | 25,457                  | 305,486                  | 540,992             | 36,386   | *      | Timing   |
| 3502 | Depot Maintenance                                    | 2,131                   | 1,449                   | 17,459                   | 22,956              | 682      |        |          |
| 3512 | Street Lighting Expense                              | 0                       | 775                     | 9,300                    | 9,738               | (775)    |        |          |
| 3522 | Depot Building Depreciation                          | 0                       | 291                     | 3,500                    | 3,077               | (291)    |        |          |
| 3532 | STREET TREES   | 0                       | 583                     | 7,000                    | 7,000               | (583)    |        |          |
| 3542 | Roman Roads - User Group.                            | 0                       | 408                     | 4,901                    | 4,902               | (408)    |        |          |
| 3562 | Road Sign Expense                                    | 0                       | 416                     | 5,000                    | 0                   | (416)    |        |          |
| 3592 | Depot Tools (Not Capitalised)                        | 0                       | 208                     | 2,500                    | 0                   | (208)    |        |          |
| 3802 | Road Maintenance Admin Allocation                    | 8,805                   | 6,260                   | 75,125                   | 58,538              | 2,545    |        |          |
| 6912 | Roads Depreciation                                   | 0                       | 60,833                  | 730,000                  | 728,955             | (60,833) |        |          |
|      | <b>Total Operating Expenditure</b>                   | 72,779                  | 96,680                  | 1,160,271                | 1,376,159           |          |        |          |
|      | Operating Revenue                                    |                         |                         |                          |                     |          |        |          |
| 3143 | MRWA Direct Grant.                                   | (90,364)                | (99,400)                | (99,400)                 | (91,440)            | 9,036    |        |          |
| 3153 | Other General Income                                 | 0                       | 0                       | 0                        | (0)                 | 0        |        |          |
| 3393 | Hudson Resources - Dartmoor Road                     | 0                       | (1,048)                 | (12,586)                 | (38,367)            | 1,048    |        |          |
|      | <b>Total Operating Revenue</b>                       | (90,364)                | (100,448)               | (111,986)                | (129,807)           |          |        |          |
|      | Capital Expenditure / Reserve Transfers              |                         |                         |                          |                     |          |        |          |
| 3264 | Capital Exp. - Depot Construction.                   | 0                       | 833                     | 10,000                   | 0                   | (833)    |        |          |
| 3171 | T/f Fr Unspent Grants/loans Res.                     | 0                       | 0                       | (367,365)                | 0                   | 0        |        |          |
|      | <b>Total Capital Expenditure / Reserve Transfers</b> | 0                       | 833                     | (357,365)                | 0                   |          |        |          |
|      | <b>Total Road Maintenance</b>                        | (17,585)                | (2,935)                 | 690,921                  | 1,246,351           |          |        |          |

Appendix A - Transport

| COA  | Road Plant Purchases                           | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 3572 | Interest Expense - Loan 93                     | 0                       | 269                     | 3,238                    | 3,896               | (269)   |        |          |
| 3576 | Interest Expense - Loan 95                     | 201                     | 247                     | 2,958                    | 2,735               | (46)    |        |          |
| 3580 | Interest Expense - Loan 92                     | 0                       | 0                       | 0                        | 1,818               | 0       |        |          |
| 3642 | Loss on Sale Assets.                           | 0                       | 316                     | 3,789                    | 0                   | (316)   |        |          |
| 3912 | Interest Expense - Loan 96                     | 0                       | 452                     | 5,433                    | 0                   | (452)   |        |          |
|      | Total Operating Expenditure                    | 201                     | 1,284                   | 15,418                   | 8,449               |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 3543 | Profit on Sale of Assets                       | 0                       | (1,195)                 | (14,338)                 | 0                   | 1,195   |        |          |
|      | Total Operating Revenue                        | 0                       | (1,195)                 | (14,338)                 | 0                   |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 3554 | Plant & Equipment Purchases                    | 0                       | 0                       | 143,986                  | 205,968             | 0       |        |          |
| 3574 | Principal Repayment - Loan 93                  | 0                       | 0                       | 103,497                  | 71,493              | 0       |        |          |
| 3577 | Principal Repayments - Loan 95                 | 1,711                   | 1,661                   | 19,941                   | 19,941              | 50      |        |          |
| 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                       | (1,667)                 | (20,000)                 | (40,000)            | 1,667   |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 1,711                   | (6)                     | 247,423                  | 171,690             |         |        |          |
|      | Total Road Plant Purchases                     | 1,913                   | 83                      | 248,504                  | 180,139             |         |        |          |

Appendix A - Transport

| COA  | Traffic Control                                | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 4102 | Traffic Admin Allocation                       | 9,176                   | 6,524                   | 78,292                   | 61,005              | 2,652   |        |          |
| 6502 | Vehicle Examination Expense                    | 1,121                   | 408                     | 4,912                    | 4,466               | 713     |        |          |
| 7572 | Traffic Counters Expense                       | 0                       | 41                      | 500                      | 0                   | (41)    |        |          |
|      | Total Operating Expenditure                    | 10,297                  | 6,973                   | 83,704                   | 65,471              |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 7513 | Licensing Commission Income                    | (211)                   | (500)                   | (6,000)                  | (6,064)             | 289     |        |          |
| 7523 | Vehicle Examination Fees Received              | (153)                   | (283)                   | (3,400)                  | (4,324)             | 130     |        |          |
|      | Total Operating Revenue                        | (364)                   | (783)                   | (9,400)                  | (10,388)            |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 7574 | Capital Exp. - Tools & Equip.                  | 0                       | 2,011                   | 24,136                   | 9,071               | (2,011) |        |          |
| 7685 | Proceeds from Disposal of Assets               | 0                       | 0                       | 0                        | (1,200)             | 0       |        |          |
|      | Total Capital Expenditure / Reserve Transfers  | 0                       | 2,011                   | 24,136                   | 7,871               |         |        |          |
|      | Total Traffic Control                          | 9,932                   | 8,201                   | 98,440                   | 62,954              |         |        |          |
|      | <b>Total Transport</b>                         | <b>(259,700)</b>        | <b>(44,628)</b>         | <b>2,759,003</b>         | <b>2,753,199</b>    |         |        |          |

Appendix A - Economic Services

| COA  | Rural Services                                 | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 4462 | Rural Services Admin Allocation                | 642                     | 456                     | 5,479                    | 4,269               | 186     |        |          |
| 6722 | Noxious Weeds & Pest Expense                   | 468                     | 416                     | 5,000                    | 3,213               | 52      |        |          |
|      | Total Operating Expenditure                    | 1,110                   | 872                     | 10,479                   | 7,482               |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 4404 | CAPITAL EXP. - PLANT & EQ.                     | 0                       | 1,250                   | 15,000                   | 0                   |         |        |          |
|      | Total Rural Services                           | 1,110                   | 2,122                   | 25,479                   | 7,482               |         |        |          |



Appendix A - Economic Services

| COA  | Rural Services                   | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|----------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>     |                         |                         |                          |                     |         |        |          |
| 3952 | Tourism Signage Expense          | 0                       | 83                      | 1,000                    | 0                   | (83)    |        |          |
| 3982 | Tourism Expense                  | 186                     | 368                     | 4,424                    | 2,107               | (182)   |        |          |
| 4282 | Promotional Expense              | 0                       | 100                     | 1,200                    | 560                 | (100)   |        |          |
| 4132 | Building Surveyor Expenses       | 8,126                   | 7,528                   | 90,374                   | 106,780             | 598     |        |          |
| 4622 | Building Admin Allocation        | 6,408                   | 4,555                   | 54,668                   | 42,599              | 1,853   |        |          |
|      | Total Operating Expenditure      | 14,720                  | 12,634                  | 151,666                  | 152,046             |         |        |          |
|      | <b>Operating Revenue</b>         |                         |                         |                          |                     |         |        |          |
| 4153 | Building Licenses Income         | (2,139)                 | (1,250)                 | (15,000)                 | (24,654)            | (889)   |        |          |
| 4163 | Builder's Registration Board Fee | 0                       | (25)                    | (300)                    | 0                   | 25      |        |          |
| 4173 | CTF Commissions Received         | 0                       | (12)                    | (150)                    | (329)               | 12      |        |          |
| 4213 | Building Commissions Received    | 0                       | (33)                    | (400)                    | (409)               | 33      |        |          |
|      | Total Operating Revenue          | (2,139)                 | (1,320)                 | (15,850)                 | (25,392)            |         |        |          |
|      | Total Rural Services             | 12,581                  | 11,314                  | 135,816                  | 126,654             |         |        |          |

Appendix A - Economic Services

| COA  | Other Economic Services                        | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |         |        |          |
| 4232 | Water Supply Stand Pipes Expense               | 0                       | 41                      | 500                      | 5,003               | (41)    |        |          |
| 4242 | Rehab. Gravel Pits Expense                     | 0                       | 833                     | 10,000                   | 0                   | (833)   |        |          |
| 4252 | Purchase of Stamps.                            | 0                       | 29                      | 350                      | 82                  | (29)    |        |          |
| 4272 | Other Expenditure                              | 5,149                   | 999                     | 12,000                   | 11,029              | 4,150   |        |          |
|      | Total Operating Expenditure                    | 5,149                   | 1,902                   | 22,850                   | 16,114              |         |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |         |        |          |
| 4223 | Commission Received Australia Post             | (297)                   | (291)                   | (3,500)                  | (4,303)             | (6)     |        |          |
| 4243 | Annual Post Office Box Fee                     | 0                       | (20)                    | (250)                    | (36)                | 20      |        |          |
| 4253 | Postage Stamp Income                           | (20)                    | (12)                    | (150)                    | (128)               | (8)     |        |          |
| 4273 | Standpipe Water Income                         | 0                       | 0                       | 0                        | (169)               | 0       |        |          |
| 4333 | Photocopying Income                            | (2)                     | (16)                    | (200)                    | (462)               | 14      |        |          |
| 4913 | Shire Reserve Income                           | 0                       | (37)                    | (450)                    | (450)               | 37      |        |          |
|      | Total Operating Revenue                        | (318)                   | (376)                   | (4,550)                  | (5,548)             |         |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |         |        |          |
| 4760 | Water Strategy Reserve - Transfer To           | 27                      | 29                      | 350                      | 332                 |         |        |          |
|      | Total Other Economic Services                  | 4,858                   | 1,555                   | 18,650                   | 10,897              |         |        |          |
|      | <b>Total Economic Services</b>                 | <b>18,548</b>           | <b>14,991</b>           | <b>179,945</b>           | <b>145,034</b>      |         |        |          |

Appendix A - Other Property and Services

| COA  | Plant Depreciation              | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var    | >\$10K | Comments                |
|------|---------------------------------|-------------------------|-------------------------|--------------------------|---------------------|------------|--------|-------------------------|
|      | <b>Operating Expenditure</b>    |                         |                         |                          |                     |            |        |                         |
| 5012 | Plant Depreciation              | 0                       | 16,666                  | 200,000                  | 160,135             | (16,666) * |        | Depn not calculated yet |
| 6890 | Depn Posted to Jobs             | (5,011)                 | (16,666)                | (200,000)                | (160,135)           | 11,656 *   |        | Depn not calculated yet |
|      | <b>Total Plant Depreciation</b> | (5,011)                 | 0                       | 0                        | 0                   |            |        |                         |

| COA  | Private Works                | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|------------------------------|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b> |                         |                         |                          |                     |         |        |          |
| 7302 | Private Works Expense        | 1,140                   | 4,164                   | 49,969                   | 28,570              | (3,024) |        |          |
|      | <b>Operating Income</b>      |                         |                         |                          |                     |         |        |          |
| 7333 | Private Works Income         | 0                       | (4,792)                 | (57,500)                 | (32,460)            | 4,792   |        |          |
|      | <b>Total Private Works</b>   | 1,140                   | (628)                   | (7,531)                  | (3,890)             |         |        |          |

Appendix A - Other Property and Services

| COA  | Public Works Overheads                         | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var    | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|------------|--------|----------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |            |        |          |
| 0342 | PROVISION FOR LSL                              | 0                       | 0                       | 0                        | 12,459              | 0          |        |          |
| 4312 | Superannuation - Max 3% Works Staff            | 739                     | 382                     | 4,585                    | 6,541               | 357        |        |          |
| 4322 | Superannuation SCG 9% - Works Supervisor       | 800                     | 620                     | 7,450                    | 5,280               | 180        |        |          |
| 4332 | Superannuation SCG 9% Works Staff              | 5,828                   | 4,664                   | 55,973                   | 55,335              | 1,164      |        |          |
| 4342 | Salary Works Supervisor                        | 15,477                  | 7,056                   | 84,680                   | 87,773              | 8,421      |        |          |
| 4352 | Superannuation Max 3% - Works Supervisor       | 260                     | 175                     | 2,100                    | 1,713               | 85         |        |          |
| 4372 | Public Works Sundry Expense                    | 4,370                   | 3,166                   | 38,000                   | 60,754              | 1,204      |        |          |
| 4382 | Works Supervisor - Conference Attendance       | 35                      | 250                     | 3,000                    | 0                   | (215)      |        |          |
| 4392 | External Engineering Services                  | 0                       | 2,083                   | 25,000                   | 19,324              | (2,083)    |        |          |
| 4402 | Sick Leave                                     | 1,140                   | 2,013                   | 24,161                   | 7,753               | (873)      |        |          |
| 4412 | Annual Leave                                   | 655                     | 4,731                   | 56,779                   | 57,490              | (4,076)    |        |          |
| 4432 | Public Holiday Pay                             | 0                       | 2,013                   | 24,161                   | 22,558              | (2,013)    |        |          |
| 4442 | Occupational Health & Safety Expense           | 0                       | 833                     | 10,000                   | 6,224               | (833)      |        |          |
| 4452 | Protective Uniform/ Minor Workwear             | 0                       | 858                     | 10,300                   | 5,467               | (858)      |        |          |
| 4602 | Training Expense                               | 0                       | 416                     | 5,000                    | 70                  | (416)      |        |          |
| 4652 | Works Staff Housing Allowance                  | 2,351                   | 2,989                   | 35,875                   | 20,041              | (638)      |        |          |
| 4662 | Public Works Expense Recoverable               | 0                       | 0                       | 0                        | 660                 | 0          |        |          |
| 5202 | Public Works Overheads - Admin Allocation      | 11,859                  | 8,431                   | 101,181                  | 78,842              | 3,428      |        |          |
| 6782 | Workers Compensation Insurance                 | 9,061                   | 1,510                   | 18,121                   | 12,719              | 7,551      |        |          |
| 7422 | Less PWO Allocated to W & S                    | (52,031)                | (41,780)                | (501,367)                | (448,474)           | (10,251) * |        | Timing   |
|      | Total Operating Expenditure                    | 546                     | 410                     | 5,000                    | 12,528              |            |        |          |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |            |        |          |
| 0333 | Contr. & Reim. (PWO).                          | 0                       | 0                       | 0                        | (810)               | 0          |        |          |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |            |        |          |
| 7631 | T/f From Leav Reserve-pwo                      | 0                       | 0                       | 0                        | (12,459)            | 0          |        |          |
|      | Total Public Works Overheads                   | 546                     | 410                     | 5,000                    | (741)               |            |        |          |

Appendix A - Other Property and Services

| COA  | Plant Operation Costs                          | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var  | >\$10K | Comments              |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|----------|--------|-----------------------|
|      | <b>Operating Expenditure</b>                   |                         |                         |                          |                     |          |        |                       |
| 4472 | In House Repairs & Maintenance                 | 3,660                   | 14,860                  | 178,320                  | 67,868              | (11,200) | *      | Timing                |
| 4482 | Tyre Purchase Expense                          | 459                     | 4,166                   | 50,000                   | 45,675              | (3,707)  |        |                       |
| 4492 | Parts & Outside Repairs Expense                | 9,145                   | 20,318                  | 243,837                  | 230,605             | (11,173) | *      | Timing - under budget |
| 4502 | Plant Licences Expense                         | 0                       | 458                     | 5,500                    | 5,467               | (458)    |        |                       |
| 4512 | Less POC Allocated to W & S                    | (33,319)                | (64,907)                | (778,895)                | (764,889)           | 31,588   | *      | Timing                |
| 4532 | Tools & Consumables                            | 173                     | 1,000                   | 12,000                   | 13,916              | (827)    |        |                       |
| 4542 | Fuel, Oil & Grease                             | 789                     | 0                       | 330,000                  | 326,526             | 789      |        |                       |
| 4552 | Cutting Edges & Tips                           | 0                       | 1,083                   | 13,000                   | 14,366              | (1,083)  |        |                       |
| 5112 | Plant Operator - Admin Allocation              | 9,134                   | 6,493                   | 77,925                   | 60,720              | 2,641    |        |                       |
| 6772 | Plant Insurance Expense                        | 32,912                  | 35,842                  | 35,842                   | 43,959              | (2,930)  |        |                       |
|      | Total Operating Expenditure                    | 22,952                  | 19,313                  | 167,529                  | 44,212              |          |        |                       |
|      | <b>Operating Revenue</b>                       |                         |                         |                          |                     |          |        |                       |
| 4503 | Sale of Scrap.                                 | 0                       | (20)                    | (250)                    | 0                   | 20       |        |                       |
| 4513 | Diesel Fuel Rebate Received                    | 0                       | (1,250)                 | (15,000)                 | (43,906)            | 1,250    |        |                       |
| 4983 | Income Received                                | 0                       | 0                       | 0                        | (376)               | 0        |        |                       |
|      | Total Operating Revenue                        | 0                       | (1,270)                 | (15,250)                 | (44,282)            |          |        |                       |
|      | <b>Capital Expenditure / Reserve Transfers</b> |                         |                         |                          |                     |          |        |                       |
| 4645 | T/f To Lt Vehicle Reserve                      | 0                       | 417                     | 5,000                    | 0                   |          |        |                       |
|      | Total Plant Operation Costs                    | 22,952                  | 18,460                  | 157,279                  | (70)                |          |        |                       |

Appendix A - Other Property and Services

| COA  | Salaries and Wages                      | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var  | >\$10K | Comments |
|------|---|-------------------------|-------------------------|--------------------------|---------------------|----------|--------|----------|
|      | <b>Operating Expenditure</b>            |                         |                         |                          |                     |          |        |          |
| 4362 | Unallocated Wages                       | 0                       | 0                       | 0                        | 576                 | 0        |        |          |
| 4570 | Salary & Wages Expense - Admin          | 96,604                  | 73,359                  | 880,311                  | 889,113             | 23,245   | *      | Timing   |
| 4580 | Salary & Wages Expense - Works          | 87,596                  | 70,504                  | 846,049                  | 728,708             | 17,092   | *      | Timing   |
| 4592 | Workers Compensation Paid               | 6,435                   | 0                       | 0                        | 17,181              | 6,435    |        |          |
| 4600 | Less Salary & Wages Allocated           | (184,200)               | (143,863)               | (1,726,360)              | (1,617,821)         | (40,337) | *      | Timing   |
|      | Total Operating Expenditure             | 6,435                   | 0                       | 0                        | 17,757              |          |        |          |
|      | <b>Operating Revenue</b>                |                         |                         |                          |                     |          |        |          |
| 4613 | Salaries & Wages Reimbursement Received | (11,297)                | 0                       | 0                        | (11,302)            |          |        |          |
|      | Total Salaries and Wages                | (4,862)                 | 0                       | 0                        | 6,455               |          |        |          |

| COA  | Unclassified                             | 31-Jul-14<br>YTD Actual | 31-Jul-14<br>YTD Budget | 2014/2015<br>Full Budget | 2013/2014<br>Actual | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|--------------------------|---------------------|---------|--------|----------|
|      | <b>Operating Expenditure</b>             |                         |                         |                          |                     |         |        |          |
| 5022 | Overpayments Refunded.                   | 0                       | 0                       | 0                        | 7,374               | 0       |        |          |
|      | <b>Operating Revenue</b>                 |                         |                         |                          |                     |         |        |          |
| 5023 | OVERPAYMENTS RECEIVED                    | 0                       | 0                       | 0                        | (7,374)             | 0       |        |          |
|      | Total Unclassified                       | 0                       | 0                       | 0                        | 0                   |         |        |          |
|      | <b>Total Other Property and Services</b> | <b>14,765</b>           | <b>18,242</b>           | <b>154,748</b>           | <b>1,755</b>        |         |        |          |

# **9.3**

# **Chief Executive Officer**

# **August 2014**

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## **Contents**

### **9.3 AGENDA ITEMS**

- 9.3.1 Records Management Plan Review
- 9.3.2 Men's Shed Project
- 9.3.3 Community Growth Fund – Operational Procedures
- 9.3.4 Yuna Community Centre – Working Group
- 9.3.5 Waste Management Facilities Improvement Plan

|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.3.1</b>  |
| <b>SUBJECT:</b>            | <b>RECORDS MANAGEMENT PLAN REVIEW</b>   |
| <b>PROPONENT:</b>          | <b>SHIRE OF CHAPMAN VALLEY</b>  |
| <b>SITE:</b>               | <b>ADMINISTRATION</b>   |
| <b>FILE REFERENCE:</b>     | <b>411.06</b>   |
| <b>PREVIOUS REFERENCE:</b> | <b>NA</b>   |
| <b>DATE:</b>               | <b>20<sup>th</sup> AUGUST 2014</b>  |
| <b>AUTHOR:</b>             | <b>MAURICE BATTILANA, CHIEF EXECUTIVE OFFICER;<br/>&amp; DI RAYMOND, MANAGER FINANCE &amp; CORPORATE SERVICES</b> |

## **DISCLOSURE OF INTEREST**

Nil

## **BACKGROUND**

Section 19 of the *State Records Act 2000* requires every government organisation to have a Recordkeeping Plan (RKP) approved by the State Records Commission. The purpose of this RKP is to enable the State Records Office of WA to establish the present situation in respect to recordkeeping across the state. Priority areas and issues for attention will be identified so that strategies can be put in place to ensure better practice recordkeeping, user friendly assessability and effective preservation of records.

The RKP is intended to provide a framework for the management of records and to provide a basis to demonstrate sound business practices are in place to identify and list what and how the records of the organisation are:

- Created
- Collected
- Accessed
- Retained; and
- Disposed of.

Aside from demonstrating that we meet our legal obligations and responsible records management practices are in place, this RKP offers the opportunity for us to look more closely at how both elected members and staff can operate more efficiently to ensure that valuable records are protected in the event of an unforeseen circumstance.

## **COMMENT**

A copy of the amended Recordkeeping Plan has been provided with this Agenda (under separate attachment), which has tracked changes as part of the review for Council consideration.

### Record Keeping Plan

Although it is not a requirement of the State Records Office for Council to adopt the plan, the plan is being presented to Council for endorsement. Attached to the plan is a Record Keeping Procedure (supplied under separate attachment) that has been endorsed by the CEO. This manual is intended as a tool to be used by Management and Staff in the course of their day to day operations.

## **STATUTORY ENVIRONMENT**

Section 19 of the *State Records Act 2000*

## **POLICY IMPLICATIONS**

The RKP will be imbedded into Council's Policy & Procedures Manual for staff operational reference and guidance.

## **FINANCIAL IMPLICATIONS**

As part of the review of the document an assessment of the current risks in regard to storage of records at the Shire identified fire as a risk. Vital records are stored in the strong room in the reception area and it has been identified that some work is required to make it fire retardant or resistant. There may be a financial cost associated with this works however the extent is not



known at this time. This will be investigated and included into the March 2015 Building & Disability Services Committee meeting for 2015/2016 budget consideration.

- **Long Term Financial Plan (LTFP):**

No affect on the LTFP.

**STRATEGIC IMPLICATIONS**

It is strategically sound management to plan for unforeseen circumstances in order to preserve essential and vital records for the ongoing management of the shire. Therefore, a realistic RKP is essential for the legislative, operational and historical requirements of the organisation.

- **Strategic Community Plan/Corporate Business Plan:**

|                   |  |   |
|-------------------|--|---|
| <b>Leadership</b> | <ul style="list-style-type: none"><li>• Community confidence and trust in Council</li><li>• Contribution to how local issues are managed</li><li>• Effective communication on key decisions</li><li>• A sustainable and progressive Local Government</li></ul> | <ul style="list-style-type: none"><li>• Proportion of people who have trust and confidence in Council</li><li>• Proportion of people who felt confident that their say was taken into consideration</li></ul> |
|-------------------|--|---|

**VOTING REQUIREMENTS**

Simple majority

**STAFF RECOMMENDATION**

That Council endorses the Record Keeping Plan as presented with changes.

|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.3.2</b>                                      |
| <b>SUBJECT:</b>            | <b>MEN'S SHED PROJECT</b>                         |
| <b>PROPONENT:</b>          | <b>MEN'S SHED Inc.</b>                            |
| <b>SITE:</b>               | <b>LOT 29 CHAPMAN VALLEY ROAD, NABAWA</b>         |
| <b>FILE REFERENCE:</b>     | <b>A1338</b>                                      |
| <b>PREVIOUS REFERENCE:</b> | <b>MINUTE REFERENCE 13/3-5</b>                    |
| <b>DATE:</b>               | <b>20<sup>th</sup> AUGUST 2014</b>                |
| <b>AUTHOR:</b>             | <b>MAURICE BATTILANA, CHIEF EXECUTIVE OFFICER</b> |

## DISCLOSURE OF INTEREST

Nil

## BACKGROUND

At the March 2014 OCM the following was resolved:

*The Council:*

- 1 *Approve for the Chapman Valley Men's Shed building to be located upon Lot 29 Chapman Valley Road, Nabawa in the North West corner of the area as indicated in Figure 1 of this report.*
- 2 *Delegate authority to the Shire Chief Executive Officer to negotiate a lease with the Chapman Valley Men's Shed Inc. for a term of up to 21 years.*
- 3 *List for later Council consideration in the draft 2013/2014 budget an amount of \$5,000 to contribute towards the Chapman Valley Men's Shed building.*
- 4 *Approve for the temporary siting of a sea container upon the lease area until such time as a new building is constructed, after which time the sea container must be removed.*
- 5 *Advise the applicant that the plans for the new building are required to be approved by Council and a building approval issued for the development.*
- 6 *Request the Shire Community Development Officer to work with the Chapman Valley Men's Shed to explore funding opportunities.*

*Voting 7/0  
CARRIED  
Minute Reference 13/3-5*

At the July 2014 OCM the resolution to adopt the 2014/2015 Budget included the following budget line items:

|      |   |              |               |
|------|---|--------------|---------------|
| 3132 | <u>Community Development - Expenses</u>                             |              |               |
|      | Chapman Valley Menshed Project                                      |              | 52,674        |
|      | Men's Shed Project Shire contribution - Shire In kind \$1,740       |              | 5,000         |
|      |   | <b>Total</b> | <b>57,674</b> |
| 3633 | <u>Grant - Community Development - Income</u>                       |              |               |
|      | Chapman Valley Menshed Project - Lotterywest Grant Application      |              | 42,974        |
|      | Chapman Valley Menshed Project - National Menshed Grant Application |              | 7,500         |
|      | Chapman Valley Menshed Project - FRRR approved funding              |              | 2,200         |
|      |   | <b>Total</b> | <b>52,674</b> |

## COMMENT

As per the previous resolution of Council, Figure 1 below shows the approved site location for the proposed Men's Shed in Nabawa.

**Figure 1 – Proposed site upon which the Men’s Shed could be located**



As per the attached correspondence received from the Men’s Shed Inc. since the Budget adoption resolution in July 2014 there has been some funding and quote anomalies highlighted. These include:

- i. The funding application through the Australian Menshed Association Building Grants for \$7,500 was unsuccessful;
- ii. Concrete floor installation quote did not include the supply of the concrete, only the site preparation and laying components. Estimated shortfall of \$10,000;
- iii. FRRR grant funds budgeted as income to be received in 14/15; however, this funding has already been received by the Men’s Shed in 13/14 and spent on fit-out items;
- iv. Cost to deliver shed to Geraldton was not included in estimates provided for the Council 14/15 Budget. Estimated at approximately \$350. This leaves the delivery from Geraldton to Nabawa to be either funded or delivery undertaken by Council staff & plant;

A review of the initial Shire budget allocation to the latest project cost and income is summarised in the table below:

| Item   | 2014/2105 Budget allocation |                 | Revised Project Requirements |                 |
|--|-----------------------------|-----------------|------------------------------|-----------------|
|  | Income                      | Expenditure     | Income                       | Expenditure     |
| Lotterywest Grant  | \$42,974                    |                 | \$42,974                     |                 |
| National Men’s Shed Grant  | \$7,500                     |                 | Nil                          |                 |
| Foundation for Rural Regional Remote (FRRR) Grant (already received and spent) | \$2,200                     |                 | Nil                          |                 |
| Shed Construction – Kit & Install  |                             | \$35,514        |                              | \$32,590        |
| Shed Delivery (Perth – G’ton)  |                             | Nil             |                              | \$350           |
| Concrete Floor   |                             | \$7,000         |                              | \$17,000        |
| Electrical Works   |                             | \$5,460         |                              | \$5,460         |
| Water Utilities  |                             | \$7,500         |                              | \$7,500         |
| Fit-Out (part only) (to be funded by Men’s Shed)                               |                             | \$2,200         |                              | Nil             |
| <b>Sub Totals</b>  | <b>\$52,674</b>             | <b>\$57,674</b> | <b>\$42,974</b>              | <b>\$62,900</b> |
| <b>Original Shire Contribution</b>   | <b>\$5,000</b>              |                 |                              |                 |

|   |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|
| <b>Requested Shire Contribution</b>   |                 |                 | <b>\$15,000</b> |                 |
| <b>Men's Shed Contribution (underwritten by Shire and reimbursed by Men's Shed at later date)</b> |                 |                 | <b>\$4,926</b>  |                 |
| <b>Grand Total</b>  | <b>\$57,674</b> | <b>\$57,674</b> | <b>\$62,900</b> | <b>\$62,900</b> |

The Men's Shed Inc. is requesting the revised shortfall of \$19,926 (as calculated in the Table above) being covered as follows:

|   |                 |
|---|-----------------|
| Council – Increase its financial contribution   | \$15,000        |
| Council – Underwrite the balance to allow project to be fully completed and the Men's Shed agree to reimburse Council through community crop, raffles, additional grants, etc | \$4,926         |
| <b>Total</b>  | <b>\$19,926</b> |

## STATUTORY ENVIRONMENT

As the Staff Recommendation is advocating an amendment to the Adopted 14/15 Budget there is a requirement for this to be resolved by an **Absolute Majority**.

No other statutory implications identified.

## POLICY IMPLICATIONS

The initial contribution included in the Adopted 14/15 Budget was not subject to the Shire's *Donations & Grants Policy*, however, this Policy is shown below for Council information:

### 5.30 DONATIONS AND GRANTS

#### Local Nature

Council shall consider requests for donations on their individual merit however, generally will decline appeals for donations -  
Of a State or National nature, or  
If they are not concerned or connected with the Chapman Valley area.

Exceptions to the above will be -  
Disaster or emergency appeals.

The Chief Executive Officer is delegated authority to authorise donations within budget limitations, up to a maximum of \$200 per application. This amount can be either cash or in-kind (e.g. Private Works).

This delegation is to be in accordance with Council's policy in regards to "Local Nature". (See Delegation No 3005)

All other donations in excess of miscellaneous budget allocations are to be brought back to Council for consideration in Accordance with Policy

#### Applications

Any application made to Council from any Club, or Organisation, seeking the provision of a cash contribution shall be in accordance with, as well as accompanied by, the following information:

- (i) as a general principle, funds for any project will only be considered where maximum Government (State and Federal) funding has been obtained, the Club, or Organisation, is ineligible for Government funding, or Government funding has been refused (in whole or part).
- (ii) Council will be seeking evidence of procurement of, or attempted procurement of, Government grant monies.
- (iii) it must be demonstrated that Council funding is necessary to the success of the project.

- (iv) funds will only be permitted to be used for projects upon land under the care, or control, of Council; unless it otherwise determines.
- (v) detailed project financial information including budget estimates, quotes etc. accompanied by project drawings and specifications, to a satisfactory standard, must be provided.
- (vi) detailed financial information about the Club or Organisation will also need to be provided. Such information will need to include financial statements.
- (vii) Where Council considers the information as provided in accordance with the above to be satisfactory, the provision of any funds will be in accordance with the following;
- (viii) Payment will only be made at the conclusion of the project, and then only in strict accordance with the determination as to amount and conditions as set by Council; unless otherwise agreed upon.
- (ix) Council reserves the right to approve/decline any application irrespective of previous decisions of a similar nature and no prior decision in any way or manner can be construed as setting a precedent.

**FINANCIAL IMPLICATIONS**

The Staff Recommendation is suggesting the additional grant funds requested from Council (i.e. \$10,000) and the estimated balance required to be under-written by Council and reimbursed by the Men’s Shed (i.e. \$4,926) be funded from the Shire’s Building Reserve. Therefore there will be affect on Council’s 2014/2015 Budget.

The additional grant funds being requested (i.e. \$10,000) if funded by the Building Reserve, will obviously have an affect to this value in this Reserve Fund.

- **Long Term Financial Plan (LTFP):**

No affect on the LTFP

**STRATEGIC IMPLICATIONS**

The introduction of Men’s Shed facility will have a positive affect on the community and should be supported.

- **Strategic Community Plan/Corporate Business Plan:**

| Objective                     | Strategy   | Outcome  |
|-------------------------------|--|--|
| We want inclusive communities | Develop community facilities to provide gathering places, including community centre, swimming pools | Stronger, inclusive communities across the Shire |

**VOTING REQUIREMENTS**

**Absolute Majority** – Variation to Adopted Budget

## **STAFF RECOMMENDATION**

Council:

1. Increase its cash contribution in the 2014/2015 Budget towards the Chapman Valley Men's Shed Project in Nabawa from \$5,000 to \$15,000;
2. Agree to under-write the estimated shortfall of up to \$5,000 towards the Men's Shed Project in Nabawa under the condition this amount is refunded to the Shire by the Chapman Valley Menshed Inc. prior to the 30<sup>th</sup> June 2016;
3. The additional grant funds requested (i.e. \$10,000) and the under-written funds requested (i.e. up to \$5,000) for this project be derived from Council's Building Reserve Fund;
4. The under-written funds for the project (i.e. up to \$5,000) are to be placed back into Council's Building Reserve Fund when refunded to the Shire by the Chapman Valley Menshed Inc.





RECEIVED  
n 1 AUG 2014

BY:.....

Record No

Po Box 52  
Nabawa WA 6532

Chapman Valley Shire  
Nabawa 6532

Nabawa 1.8.2014

Chapman Valley Menshed would like to thank the Shire of Chapman Valley for your assistance and support in our goal to build our shed headquarters.

Unfortunately we have recently been notified that we were not successful with the funding application through the Australian Menshed Association Building Grants. We applied for \$7,500 to help fund a water tank, pump and plumbing.

While Lotterywest have provided the funding for the shed, its construction and the concrete works, we would like to request Council consider increasing its financial contribution and underwrite the shortfall of up \$7,500 to enable the project to begin rather than the project being held up by this small sum of money.

It has also come to our attention the quote for the concrete floor did not include the supply of the concrete, only the site preparation and laying component. This has left the Project approximately \$10,000 under funded. This shortfall, along with the fact we have over-budgeted the income by \$2,200 for the fit-out (grant funded by FRRR) as funds have already been spent and delivery of the shed not being included in our costs presented to Council for budget consideration has resulted in the total project being approximately \$14,000 under funded.

Chapman Valley Menshed respectfully are requesting Council:

- increase their financial contribution to the Menshed project from the adopted budget amount of \$5,000 to \$15,000;
- Underwrite an amount of up to \$7,500 with the understanding Menshed Inc. will reimburse these funds to Council as part of its ongoing fund raising exercises (e.g. community crop, raffles, additional grants, etc.)

Chapman Valley Menshed has been raising our own finance through raffles and the community crop. As the community crop cash won't become available until it is harvested and sold, we would appreciate Council support in funding this shortfall in the interim. Chapman Valley Menshed can then reimburse the Shire of Chapman Valley when the crop is harvested and raffle funds raised.

We also have a grant application pending with the CWA for \$10 000 and we will also be active in applying for further funding to assist our project.

Jed Newman  
President

|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.3.3</b>  |
| <b>SUBJECT:</b>            | <b>COMMUNITY GROWTH FUND – OPERATIONAL PROCEDURES</b> |
| <b>PROPONENT:</b>          | <b>CHIEF EXECUTIVE OFFICER</b>                        |
| <b>SITE:</b>               | <b>SHIRE OF CHAPMAN VALLEY</b>                        |
| <b>FILE REFERENCE:</b>     | <b>411.00</b>   |
| <b>PREVIOUS REFERENCE:</b> | <b>ADOPTED 2014/2105 BUDGET</b>                       |
| <b>DATE:</b>               | <b>20<sup>th</sup> AUGUST 2014</b>                    |
| <b>AUTHOR:</b>             | <b>MAURICE BATTILANA, CHIEF EXECUTIVE OFFICER</b>     |

#### **DISCLOSURE OF INTEREST**

Nil

#### **BACKGROUND**

The 2014/2015 adopted Budget had an amount of \$30,000 allocated to the Community Growth Fund (Other Community Amenities – COA 3102).

The purpose of this Agenda Item is to develop operational procedures to distribute these funds.

#### **COMMENT**

I have attached a copy of *Draft Community Growth Fund Operational Procedures*, which I have developed from the Procedures used at the Shire of Carnarvon and incorporated the basis of Council's existing Policy 5.30 for *Donations and Grants*.

Due to the need to commence the grant process as soon as possible I am advocating Council adopt the *Draft Community Growth Fund Operational Procedures* as an interim procedure for the 2104/2015 financial year and allow time to refine this process and introduce new Procedures to improve the process for future allocations.

I have been investigating how other local governments deal with this type of contribution to their communities and believe the Shire of Augusta Margaret River has the best Policy/Procedures for:

- Financial Assistance;
- Sponsorship;
- Donations;
- Waiver of Fees & Charges;
- Contributions;
- Community Development Grants;
- Interest Free Loans.

I have spoken to the Shire of Augusta Margaret River and they have willingly provide me with copies of their Policies & Procedures and are happy for the Shire of Chapman Valley to use these as a template to develop similar Policies/Procedures to suit are circumstances. The intention is to incorporate these type of Policies & Procedures into the revised Policy & Procedures Manual this year.

The intention is to develop a *Community Growth Fund Committee* to work through the application and make recommendations to Council on these applications for Council consideration. It is not intended to provide this Committee with Delegated Authority to allocate the funds as this would result in legal issues in regards to the Committee operations.

It is being proposed the *Community Growth Fund Committee* comprises of the following representatives:

- Two Elected Members;
- Chief Executive Officer (or his delegate);
- Manager Finance & Corporate Services;
- Community Development Officer

All Committee Members will have the ability to vote on recommendations to be made to Council for consideration



## STATUTORY ENVIRONMENT

The *Local Government Act, 1995*, stipulates the following in regards to establishing a Committee:

### 5.8. Establishment of committees

A local government may establish\* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

\* *Absolute majority required.*

### 5.9. Committees, types of

(1) In this section —

***other person*** means a person who is not a council member or an employee.

(2) A committee is to comprise —

- (a) council members only; or
- (b) council members and employees; or
- (c) council members, employees and other persons; or
- (d) council members and other persons; or
- (e) employees and other persons; or
- (f) other persons only.

### 5.10. Committee members, appointment of

(1) A committee is to have as its members —

- (a) persons appointed\* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
- (b) persons who are appointed to be members of the committee under subsection (4) or (5).

\* *Absolute majority required.*

(2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

(3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.

(4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.

(5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —

- (a) to be a member of the committee; or
- (b) that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

## POLICY IMPLICATIONS

The proposed *Draft Community Growth Fund Operational Procedures* will be part of Council's existing Policy & Procedures Manual if adopted. However, as previously mentioned, my intention is to review this Procedure over the next twelve months and recommend new Policies/Procedures to better suit area and circumstances.

## FINANCIAL IMPLICATIONS

The Community Growth Funds expenditure will be within the annual budget allocation made by Council, with unallocated funds not accruing and carrying forward after 30<sup>th</sup> June each year (i.e. each budget year will be treated separately).

- **Long Term Financial Plan (LTFP):**

No affect on the LTFP

## STRATEGIC IMPLICATIONS

The introduction of concise policies/procedure for the allocation of funds to the community is considered strategically sound as this will diminish (or remove) any ambiguities within Council and the community of what will be funded and the process to apply for this funding assistance.

- **Strategic Community Plan/Corporate Business Plan:**

| Objective                     | Strategy   | Outcome  |
|-------------------------------|--|--|
| We want inclusive communities | Develop community facilities to provide gathering places, including community centre, swimming pools | Stronger, inclusive communities across the Shire |

## VOTING REQUIREMENTS

Absolute Majority – To Establish a Committee

Simple Majority – Adopting Procedure

### STAFF RECOMMENDATION 1 (Absolute Majority Required)

Council establish a *Community Growth Fund Committee* comprises of the following representatives:

- Two Elected Members;
- Chief Executive Officer (or his delegate);
- Manager Finance & Corporate Services;
- Community Development Officer

Purpose: Evaluate application received for funding under the *Shire of Chapman Valley Community Growth Fund* program in accordance with guidelines, policies and procedures set by Council and make recommendations to Council to allocate funds.

Delegation: Nil

### STAFF RECOMMENDATION 2 (Simple Majority Required)

Council adopts the *Community Growth Fund Operational Procedures* as presented for the allocation of funds under the *Shire of Chapman Valley Community Growth Fund* program.



Shire of  
**Chapman Valley**  
*Love the Rural Life*

**COMMUNITY GROWTH FUND**  
***OPERATIONAL PROCEDURES***

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## **INTRODUCTION**

The Shire of Chapman Valley allocates an annual budget amount to form the Community Growth Fund (CGF). The fund provides the Shire of Chapman Valley the opportunity to support and assist services, activities and programmes throughout the Shire.

The intention of the CGF is for funds to be fully allocated within each financial year and there will not be any accrual of unallocated funds beyond the 30<sup>th</sup> June each year.

In the event there are residual unallocated funds at the 30<sup>th</sup> June each year these funds will form part of the Shire's End of Financial position and a new amount placed into the Draft Budget for Council consideration for the forthcoming financial year.

## **AIM**

The Shire of Chapman Valley Community Growth Fund is to provide funds to not for profit community based organisations, event organisers and individuals to support the promotion and development of social, economic, recreational, art and cultural projects for the benefit of residents of the Shire of Chapman Valley.

## **OBJECTIVES**

The Objectives of the Chapman Valley Community Growth Funds are to:

- Assist the efficiency of operations of community groups by improving organisational development, asset purchases, marketing and management.
- Encourage partnerships fostering cooperative planning between groups to maximise effective use of resources
- Increase the range of and access to quality events, activities, services and groups within the Shire of Chapman Valley.
- Support community development initiatives and socially responsible community approaches.
- Encourage the community to actively promote Chapman Valley's positive attributes.
- Encourage the development of excellence and leadership in recreational, sporting, economic, tourist, environmental, skill/capacity building and cultural pursuits.

One of the most effective means of promoting community development is through the use of volunteers and non-government organisations. The Shire of Chapman Valley acknowledges and supports the contribution that community members make of their time, labour and expertise toward improving our community's quality of living.

## **RESPONSIBILITY**

The responsibility for the selection and approval of successful grant applications rests with the Chapman Valley Shire Council who will meet to determine funding allocations. Shire staff plays an important role liaising with CGF applicants to ensure submissions meet criteria described in this guide, and to manage the payment of grants.

## **3. CRITERIA**

A criterion for the assessment of applications to the Fund includes the promotion and development of activities, events, infrastructure and services in the Shire of Chapman Valley such as:

- Arts, culture & entertainment

- Disability Services
- Youth & family services
- Seniors
- Event management & sponsorship
- Natural environment & cultural heritage
- Tourism & promotion
- Sport and recreation
- Health
- Crime prevention & community safety
- Monuments & projects to commemorate
- Events or people
- Upgrading community facilities
- Skill & capacity building

#### 4. ESSENTIAL ELIGIBILITY CRITERIA

**In order to be eligible for funding an organisation must:**

- Council shall consider requests for donations on their individual merit however, generally will decline appeals for applications:
  - ~ of a State or National nature, or
  - ~ if they are not concerned or connected with the Chapman Valley area.
- Be a non-profit organisation and, depending on amount of grant requested, be able to supply audited accounts and annual reports
- Demonstrate a substantial degree of community support and representation
- Undertake to give due recognition to the Shire of Chapman Valley for its contribution to their activities
- Reflect the objectives and strategy of the larger association (Local, Regional, State or National). E.g. Tennis West ...and Shire of Chapman Valley Strategic Community Plan <http://www.chapmanvalley.wa.gov.au>
- Agree to complete a specified evaluation report. *Failure to do so may render the applicant ineligible for future funding.*
  - As a general principle, funds for any project will only be considered where maximum Government (State and Federal) funding has been obtained, the Club, or Organisation, is ineligible for Government funding, or Government funding has been refused (in whole or part).
- Council will be seeking evidence of procurement of, or attempted procurement of, Government grant monies.
- It must be demonstrated that Council funding is necessary to the success of the project.
- Detailed project financial information including budget estimates, quotes etc. accompanied by project drawings and specifications, to a satisfactory standard, must be provided.
- Detailed financial information about the Club or Organisation will also need to be provided. Such information will need to include financial statements.

**In order to be eligible for funding an individual must:**

- Achieve or demonstrate recognition in their field of endeavour at a State, National or International level. Recognition at a regional level may be considered in special circumstances
- Demonstrate a substantial degree of community support
- Provide a letter of support from the Association or Organisation relevant to their field of endeavour
- Provide the names and contact details of two referees
- Undertake to give due recognition to the Shire of Chapman Valley for its contribution to their activities
- Agree to complete a specified evaluation report. *Failure to do so may render the person ineligible for future funding.*
- Funding application requests for individuals will only be to a maximum of \$1000.00

#### **5. APPLICATIONS**

Applications will only be considered if they are submitted on the CGF Application Form and completed in full. Projects are expected to be conducted within the Shire of Chapman Valley with possible exception of funding to outstanding individuals. Check the Application Form to see if you are required to provide additional information such as:

- Membership information
- Funding profile and non-profit status
- Clear description of your project's broad community benefits
- Marketing intentions and acknowledgment of Shire of Chapman Valley contribution
- Project budget including details of matching funding

#### **FUNDING REQUIREMENTS**

##### **A. MINOR GRANTS - Requests under \$2000**

Typically used for small purchases. Written applications must clearly state:

- amount requested;
- grant purpose;

Other documents we require are:

- Financial statement for the most recently completed financial year
- The most recent annual report or an equivalent document, such as the President's report, outlining activities of the organisation
- Two (2) quotations for all items

##### **B. GENERAL GRANTS and EVENT SPONSORSHIP– Over \$2,000**

Grant requests over \$2,000 will suit community-based organisations seeking management funding (to assist with the running of your organization – including wages & honorariums) or project funding (to help your organization plan and conduct activities).

Some applications for grants in excess of \$10,000 may be deemed inappropriate under the Community Growth Fund guidelines and redirected to other funding avenues, such as the Ministry of Sport and Recreation 'Community Sporting and Recreation Facilities Fund'

(CSRFF), or Lotterywest. Please discuss grant applications for major capital works (e.g. clubroom renovations/upgrades, new facilities) with the Community Services Manager.

Your event need not be considered a major cultural or sporting activity to qualify for funding. For example, you may plan to coordinate a conference or forum aimed at a specific audience or addressing a particular issue. Because your event is likely to attract visitors to the district, and help your organization build networks and broaden it's knowledge base, it is likely to be considered as worthy of funding assistance.

Sponsorship can also be provided in the form of wages for an event co-ordinator or honorarium.

Please discuss your event plans with the Community Development Officer.

#### **C WHAT WONT BE FUNDED**

- Private and commercial business' and organisations
- Applications which are not completed on the CGF form.
- General *ongoing* operational costs of organisations such as, wages, salaries, rent, utilities, e.t.c.
- Political organisations or events.
- Projects or facilities which have none or limited public access.
- Projects or activities which are considered to be hazardous.
- Organisations who have failed to comply with the acquittal process or guidelines for previous grants.

#### **ASSESSMENT AND APPROVAL PROCESS**

##### *ACKNOWLEDGMENT OF APPLICATIONS*

Applications for grants received by the Shire of Chapman Valley on or before the closing date will be registered and an acknowledgment of their receipt sent to applicants.

##### *ASSESSMENT PROCESS*

The Community Growth Fund Committee members will have access to a full copy of all valid applications.

##### *ASSESSMENT CRITERIA*

Eligible organisations and individuals will be ranked and prioritised by examining each of the following:

- Ability to achieve tangible and/or measurable outcomes for the benefit of the Shire of Chapman Valley community;
- Effort for cooperative and partnership arrangements with others;
- Relevance to the current issues and status of the community;
- Evidence of consultations with relevant others in and out of Chapman Valley;
- Levels of volunteer participation and wider community participation;
- Funding history and profile, and capacity to make a significant financial or in-kind contribution to the project;
- Other state/ federal funding available to the applicant;



- Alignment and/or linkages with Local, Regional, State or National Strategic Plans or Objectives of associated organisations.

*NOTIFICATION OF OUTCOME*

All applicants will be notified in writing of the success or otherwise of their application, as soon as Council has finalised its funding commitment. Commencement of the project or expenditure of expected funds must not take place until this notification is received in writing.

**PUBLICITY**

The Shire of Chapman Valley may use your event, project or activity for publicity purposes and if so will ask for promotional material to be used.

*FREEDOM OF INFORMATION*

Applications for funds and other written information provided to Council will be treated confidentially. However, the provisions of the *Freedom of information Act, 1982*, apply to all documents held by the Shire of Chapman Valley.

**DISBURSEMENT OF GRANTS**

Where Council considers the information provided by the applicant in accordance with these guidelines to be satisfactory, the provision of any funds will be in accordance with the following:

- payment will only be made at the conclusion of the project, and then only in strict accordance with the determination as to amount and conditions as set by Council; unless otherwise agreed upon.
- Council reserves the right to approve/decline any application irrespective of previous decisions of a similar nature and no prior decision in any way or manner can be construed as setting a precedent.

**9. GRANT CONDITIONS**

**PERIOD OF FUNDING**

Community Growth Fund grants become available from 1 September and 1<sup>st</sup> March and must be expended by 30 June following, unless agreed otherwise at the outset **OR** a written request for an extension and carry-over of funds is made to, and approved by, the Chapman Valley Shire Council. Advertisements will be called in August and February of each year.

**PURPOSE OF GRANT**

Funds are allocated only for the purpose of the project as described in the application and must not be used for any other purpose or transferred or assigned to any other party without the prior approval of the Council.

**UNSPENT FUNDS**

Funds which are unspent at the conclusion of the funding period must be returned to Council within 60 days of the completion of the project, activity or event, or the end of the financial year, whichever occurs first. If you anticipate a surplus of funds and have plans for its expenditure you are advised to seek Council approval, bearing in mind the expectation that any secondary project will also have broad benefits to the community.

**ABN/GST REGISTERED**

Incorporated applicants must have an ABN. GST registration is not essential; however the Shire is obliged to meet all relevant GST legislative requirements. Please ensure your budget indicates whether GST is included.

#### **EVALUATION AND ACQUITTAL**

Groups, organisations or individuals receiving grants from the Community Growth Fund must submit to Council acquittal and evaluation of the outcomes of the grant on the prescribed forms provided by Council within 30 days of either the conclusion of the project or activity, or the end of the financial year, whichever falls first.

Information to be provided will include:

#### **FINANCIAL REPORT**

- A statement of actual and budgeted expenditure in relation to the grant. For grants of \$10,000 and over, this statement must be audited.
- Copies of supporting documentation such as of receipts, invoices, accounts and financial statements

#### **GRANT EVALUATION**

Recipients of the grant will be asked to assess their performance according to the following indicators:

- Be a non-profit organisation and, depending on amount of grant requested, be able to supply audited accounts and annual reports.
- The level of public awareness of their activity or project.
- Public presentations (number held/attendance levels).
- Amount/type of media coverage generated.
- Involvement of volunteers.
- Demonstrate a substantial degree of community support and representation.
- Reflect the objectives and strategy of the larger association (Local, Regional, State or National).
- Agree to complete a specified evaluation report. *Failure to do so may render the applicant ineligible for future funding.*
- Maximum Government (State and Federal) funding has been obtained.
- Undertake to give due recognition to the Shire of Chapman Valley for its contribution to their activities
- To be used for projects upon land under the care, or control, of Council; unless it otherwise determines
- Demonstrated that Council funding is necessary to the success of the project

Tangible evidence to support performance indicators may be submitted such as photos, press clippings, copies of fliers, newsletters, documents produced etc.

**Failure to satisfactorily complete performance evaluation and acquittals may disqualify recipients from further grants from the Community Growth Fund.**



## APPLICATION FORM – COMMUNITY GROWTH FUND

| Contact Details       |  |
|-----------------------|--|
| Name of Organisation: |  |
| Contact Person:       |  |
| Contact number/s:     |  |
| Address:              |  |
| Postal Address:       |  |
| Website:              |  |
| Email:                |  |

| Organisation Business Details   | Please circle |    |
|---|---------------|----|
| Is your organisation an incorporated body?<br><i>If yes please attach proof</i>   | Yes           | No |
| If no, have you attached a letter from a sponsoring committee?  | Yes           | No |
| Are you registered for GST?   | Yes           | No |
| Do you have "Public Liability Insurance"<br><i>If yes, please attach a copy of "Certificate of Currency"</i>  | Yes           | No |
| Have you applied for funding from the Shire for this project previously?<br><i>If yes, in what year was the application made? Please attach information</i> | Yes           | No |
| Is the project dependant on Shire funding to proceed?   | Yes           | No |
| Has the Shire previously assisted your organisation?<br><i>If yes, please attach information</i>  | Yes           | No |
| Have you applied or are you intending to apply for other funding sources for this project?<br><i>If yes, please provide details under "Project Summary"</i> | Yes           | No |

| Banking Details  |  |
|------------------|--|
| ABN:             |  |
| Name of Account: |  |
| Name of Bank:    |  |

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|  |  |
|--|--|
| BSB:   |  |
| Account Number:  |  |
| Branch Name:   |  |
| Account Holders Signature:                               |  |
| Please provide a brief description of your organisation: |  |
|  |  |

### Project Summary

|   |  |
|---|--|
| Project Title:  |  |
| Proposed Start Date:  |  |
| Proposed Finish Date:<br><i>(must be prior to 30<sup>th</sup> June)</i>   |  |
| Location/Venue:   |  |
| Please provide a brief description of the project that you require funding assistance for and its objectives (attach extra sheet if you need more space): |  |
|   |  |
|   |  |

1. Community Growth Fund Grants must be eligible projects as identified in the Shire of Chapman Valley *Community Growth Fund Operational Procedures* (copy attached). Please identify eligibility criteria(s) relevant to your application below.

|  |
|--|
|  |
|  |
|  |
|  |
|  |

2. Please describe how the outcomes of the project will be measured.

|  |
|--|
|  |
|  |
|  |

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|  |
|--|
|  |
|  |

3. Has your organisation secured or made attempts to secure financial assistance from other sources such as fundraising, other grants, commercial sponsorship etc. for this project?  
Please outline below and include details in the budget.

|  |
|--|
|  |
|  |
|  |
|  |

### Acknowledgement

Recipients of a Community Growth Fund Grant must recognise the Shire of Chapman Valley sponsorship in any advertising, promotion and media publicity related to its grant funding (e.g. newspaper article, flyers, invites, verbal recognition). How will your organisation acknowledge the Shire of Chapman Valley funding?

|  |
|--|
|  |
|  |
|  |
|  |

### Financial Information

It is important to show how you plan to spend the grant and whether you expect any other income to support your project.

Use the table below to show where the money for your project is coming from and how it will be spent. **Include the Community Growth Fund Grant in these tables and specifically outline where the grant will be spent.**

| Income  |                |               |
|---|----------------|---------------|
| Funding Source                                      | \$ (incl. GST) | Confirmed Y/N |
| Amount Requested from the Shire of Chapman Valley   |                | N/A           |
| Amount Contributed by your Organisation (Cash)      |                |               |
| Amount Contributed by other Grants or Sponsorships: |                |               |
| •   |                |               |

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|   |                       |                      |
|---|-----------------------|----------------------|
| •   |                       |                      |
| •   |                       |                      |
| In-Kind Contribution (e.g.: volunteer time @ \$15 hour)                       |                       |                      |
| •   |                       |                      |
| •   |                       |                      |
| <b>*TOTAL</b>   |                       |                      |
| <b>Expenditure (please specifically outline how Shire funds will be used)</b> |                       |                      |
| <b>Project Costs</b>  | <b>\$ (incl. GST)</b> | <b>Confirmed Y/N</b> |
| In-Kind Contribution (Matched to income above)                                |                       |                      |
| Shire funding (please itemise below):   |                       |                      |
| •   |                       |                      |
| •   |                       |                      |
| •   |                       |                      |
| Other (please list below):  |                       |                      |
| •   |                       |                      |
| •   |                       |                      |
| •   |                       |                      |
| <b>*TOTAL</b>   |                       |                      |

**NB: Income and expenditure totals should be the same.**

### Authorisation by President/Secretary

I \_\_\_\_\_ (President/Secretary) authorise this application for a Community Growth Fund Grant to be considered for approval.

If approved, I acknowledge that the project must be acquitted within 1 month of project completion.

I also authorise to being contacted by the Shire's and consent for the Shire using images of me and quotes provided by me for promotional purposes, including but not limited to news reports, articles, media releases and the Shire website.

\_\_\_\_\_  
Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date



**Before you send your application – please ensure that you have completed the following.  
Please tick off each item when it has been completed or attached.**

Completed all questions in the application form, including a detailed Budget that indicates where Shire funds will be spent.

Application has been signed by President/Secretary. Where an application is being submitted by a non-incorporated organisation that has a sponsoring organisation, please ensure the sponsoring organisation signs the Declaration.

A copy of this application has been retained for your records.

Proof of Incorporation (or letter from sponsoring organisation).

Public Liability Insurance (Certificate of Currency).

Quotes (optional).

Support letters or testimonials (optional).

**For any assistance, please contact:**

Shire of Chapman Valley's Community Development Officer

Phone: (08) 99 205011

Email: [community@chapmanvalley.wa.gov.au](mailto:community@chapmanvalley.wa.gov.au)

**Application submission**

*By post:*

Chief Executive Officer  
Shire of Chapman Valley  
PO Box 1  
Nabawa WA 6532

*Email:*

[community@chapmanvalley.wa.gov.au](mailto:community@chapmanvalley.wa.gov.au)

*Hand delivery:*

Shire Offices - Reception  
Lot 7 Chapman Valley Road, Nabawa, WA 6532  
9.00am – 4.00pm

**Closing date**

All applications must be received by \_\_\_\_\_ 20\_\_.

**SHIRE OFFICE USE ONLY**

Outcome of the Assessment Recommendation to Council by Shire of Chapman Valley Community Growth Fund Committee:

Approved for receipt of Community Growth Fund Grant

Declined for receipt of Community Growth Fund Grant

**Amount of Funds released \$**

**FILE No.:**

\_\_\_\_\_  
Name of Authorised Officer

\_\_\_\_\_  
Signature and Stamp

\_\_\_\_\_  
Date

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|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.3.4</b>                                      |
| <b>SUBJECT:</b>            | <b>YUNA COMMUNITY CENTRE – WORKING GROUP</b>      |
| <b>PROPONENT:</b>          | <b>CHIEF EXECUTIVE OFFICER</b>                    |
| <b>SITE:</b>               | <b>YUNA TOWNSITE</b>                              |
| <b>FILE REFERENCE:</b>     | <b>205.03.25</b>                                  |
| <b>PREVIOUS REFERENCE:</b> | <b>NA</b>   |
| <b>DATE:</b>               | <b>20<sup>th</sup> AUGUST 2014</b>                |
| <b>AUTHOR:</b>             | <b>MAURICE BATTILANA, CHIEF EXECUTIVE OFFICER</b> |

## DISCLOSURE OF INTEREST

Nil

## BACKGROUND

As Council will be aware the State Government recently announced the Shire of Chapman Valley's grant application for \$250,000 through the Mid West Development Commissions's, Royalties for Regions Mid West Infrastructure Plan to build a new Yuna Community Centre was successful. This now finalises all the funding sources to allow the project to proceed to next stage of calling tenders.

## COMMENT

Below is an extract from the Business case and Draft Financial Assistance Agreement to sign with the Dept of Regional Development, which clearly indicate the description and anticipated outcomes of the Yuna Community Centre Project:

### *Project Description*

The proposed Yuna Multipurpose Community Centre will be located on Lot 10404 owned by the Shire of Chapman Valley, replacing the existing tennis club. The new Centre will provide a central facility to enable the community groups of Yuna and surrounding rural communities to amalgamate services and activities.

The Centre will include facilities that can also be made available to corporate businesses, industry bodies and training providers. It is intended that the internal open space will lend to multiuse and will provide the Shire of Chapman Valley with an income stream not previously available.

The Centre will provide the following facilities:

- new change rooms, showers and umpire rooms for sporting groups
- seminar and education areas with data projector for business purposes
- community and industry meeting rooms
- ablutions for tourists
- playgroup and crèche centre (including kindy gym)
- community event facilities
- commercial kitchen with servery and cold room
- large open meeting and training space to accommodate 100 people
- community storage
- outside patio, tennis viewing area, barbeque facilities
- air-conditioning
- access to internet with WI-FI
- disabled access

The Yuna Multipurpose Community Centre will be designed and constructed utilising energy efficient building materials. Appropriate light, heating and cooling technology, insulation, with solar energy and airflow techniques, will contribute to the energy efficiency of the Centre. The building materials (preferred to be rammed earth) and structural engineering will allow for thermal efficiency, an essential component for Yuna's extreme weather conditions.

### *Project Outcome*

The aim of this Project is to enhance the quality of life for the community of Yuna by improving the town's basic ageing facilities and increasing access to services for all community groups. The Shire of Chapman Valley wishes to create a low maintenance, adequate facility for future generations that will become a community hub.



The funding sources approved for this project are as follows:

- \$150,000 - Dept Sport & Rec (CSRFF);
- \$200,000 - Lotterywest;
- \$100,000 - Yuna Farm Improvement Group;
- \$100,000 - Shire of Shire of Chapman Valley;
- \$250,000 - R4R - Mid West Infrastructure Plan
- \$ 32,500 - Shire and Community (in-Kind)

Total Project Costs - \$832,500

## **STATUTORY ENVIRONMENT**

The Local Act, 1995 and Local Government (Functions and General) Regulations, 1996, stipulate the procurement/tender process Council must adhere to for such projects. As stipulated in the Adopted 2014/2015 Budget, Council will be utilising the services of the WALGA Procurement to run the tender process. This service will incorporate:

### a) Procurement Planning

- Initial consultation with the main Shire contact to determine the procurement requirements and required outcomes;
- Preparation of a Procurement Plan to identify procurement risks, strategies, resources and timeframes;
- Establishment of appropriate criteria for evaluation of Tenders.

### b) Request Development

- Finalisation of the specification received from the Shire for inclusion into the Request document;
- Preparation of the Request documents, including conditions of tendering and selection of the appropriate proposed conditions of contract;
- Authorisation of documentation for release for sign off by the Shire;
- Preparation and lodgement of a lineage advertisement for state-wide issue in The West Australian newspaper;
- Lodgement of procurement activity on WALGA's e tendering portals.

### c) Request Open Period

- Manage enquires and responses throughout the Request open period;
- Distribution of addendums and clarifications when required;
- Undertake one (1) site visit/tender briefing, if required;
- Acceptance of tenders through WALGA's e-tendering portal;
- Preparation of the Tender Register for the Shire, in full compliance of the WA Local Government Act and Regulations.

### d) Tender Evaluations

- Provision of a Chairperson to lead the evaluation process;
- Management/collection of declaration of interest and confidentiality statements;
- Provision of two (2) Procurement Consultants for the evaluation of Tenders;
- Seek any further clarifications of Tenderers if required;
- Conduct a value for money assessment to determine the most advantageous Tenderer;
- Conduct all required due diligence, including the commissioning of a financial risk assessment on the recommended Tenderer;
- Preparation of a Recommendation Report for presentation to Council.

### e) Contract Preparation and Post Tender

- Preparation of the award letter and contract for release by the Shire to the preferred Tenderer;
- Preparation of notification letters for release by the Shire of Chapman Valley;
- Conduct any supplier debriefs requested by unsuccessful Tenderers;
- Release of all documents related to the procurement process to the Shire.

Indicative timeframes provided by WALGA for this service are as follows:

| <u>Deliverable</u>  | <u>Indicative Timeframe</u>                    |
|---|--|
| Initial Consultation  | Monday 4 August 2014                           |
| Sign off of Procurement Plan  | Friday 8 August 2014                           |
| Sign off of Request for Tender document   | Wednesday 13 August 2014                       |
| Advertise the Request for Tender  | Saturday 16 August 2014                        |
| Tender Briefing/Site Inspection   | Thursday 28 August 2014                        |
| Tenders Close   | Wednesday 17 September 2014                    |
| Evaluation Period   | Thursday 18 September to Friday 3 October 2014 |
| External Financial Assessment Report on recommended Tenderer (Priority service) | Wednesday 8 October 2014                       |

There is no need for Council to resolve to call tenders because this has already occurred as part of the annual tender for adopted budget items i.e.

### **Minute Reference 05/14-11**

- 1. Council authorise the Chief Executive Officer to call tenders for all items within the 2014/2015 Budget, which require tenders to be called in accordance with legislation.**
- 2. Council delegate authority to the Chief Executive Officer, in accordance with Section 5.43(b) of the Local Government Act, 1995, to accept a preferential list of compliant suppliers for road building materials (e.g. gravel pushing, bitumen and aggregate) from tenders received, under the condition that actual expenditures to be incurred by Council does not exceed the amount authorized in the 2014/2015 Budget for these tender items.*
- 3. All other tenders are to be brought back to Council for resolution on successful tender.**

### **POLICY IMPLICATIONS**

No existing Policy affected.

### **FINANCIAL IMPLICATIONS**

As previously mentioned and included in the Adopted 2014/2105 Budget, Councils contribution towards the project is \$100,000, which is inclusive of the WALGA Procurement Service.

There is also an in-kind component of the overall cost for the amount of \$32,500, which will be undertaken by both the Yuna Community and shire.

- **Long Term Financial Plan (LTFP):**

The Yuna Community Centre project is listed in Councils Long term Financial Plan.

### **STRATEGIC IMPLICATIONS**

As previously mentioned, the aim of this Project is to enhance the quality of life for the community of Yuna by improving the town's basic ageing facilities and increasing access to services for all community groups by creating a low maintenance, adequate facility for future generations that will become a community hub.

- **Strategic Community Plan/Corporate Business Plan:**

The Yuna Community Centre forms part of Council's Integrated Planning and Reporting framework for the future.

### **VOTING REQUIREMENTS**

Simple Majority

## **STAFF RECOMMENDATION**

Council establish a Working Group to oversee and steer the Yuna Community Centre Building Project under the condition any major variation to the project are to brought back to Council for consideration.

The Working Group is to be comprised of:

- Two Elected Members – Cr \_\_\_\_\_ and Cr \_\_\_\_\_;
- Chief Executive Officer;
- Building Surveyor (as Project Facilitator);
- Community Development Officer;
- Two representative from the Creating A Better Yuna (CABY) (Yuna Building Group)

|                            |   |
|----------------------------|---|
| <b>AGENDA ITEM:</b>        | <b>9.3.5</b>  |
| <b>SUBJECT:</b>            | <b>NABAWA &amp; YUNA WASTE MANAGEMENT FACILITIES IMPROVEMENT PLAN</b> |
| <b>PROPONENT:</b>          | <b>CHIEF EXECUTIVE OFFICER</b>  |
| <b>SITE:</b>               | <b>NABAWA &amp; YUNA REFUSE SITES</b>                                 |
| <b>FILE REFERENCE:</b>     | <b>201.09</b>   |
| <b>PREVIOUS REFERENCE:</b> | <b>Min Ref: 12/13-18</b>  |
| <b>DATE:</b>               | <b>20<sup>th</sup> AUGUST 2014</b>                                    |
| <b>AUTHOR:</b>             | <b>MAURICE BATTILANA</b>  |

#### **DISCLOSURE OF INTEREST**

Nil

#### **BACKGROUND**

At the December 2013 OCM Council resolved the following:

*Council:*

- 1 *Endorses the Regional Investment Plan for the Preparation of Waste Management Facilities Improvement Plan and commences the implementation of the Plan within the Shire of Chapman Valley within the budget constraints of the grant;*
- 2 *Defers any action to repair or improve waste oil facilities at both the Nabawa and Yuna Refuse Site until the completion of the Waste Management Facilities Improvement Plan;*
- 3 *As an interim measure discontinue accepting waste oil at the Nabawa and Yuna Refuse Sites until the outcomes of the Waste Management Facilities Improvement Plan are known;*
- 4 *Defers any action on amending or removing the existing domestic & commercial rubbish collection service to the Yuna Town Site until the completion of the Waste Management Facilities Improvement Plan and the outcomes of this Plan are known.*

*Voting 7/0*

**CARRIED**

*Minute Reference 12/13-18*

#### **COMMENT**

Consultants (Talis) have completed the Draft Nabawa & Yuna Waste Management Improvement Plan, which has been provided to Councillors under separate cover in Dropbox (File Name: TW14002 – Improvement Plan Report 1b (FINAL)).

The funds allocated to the Shire of Chapman Valley for the Nabawa & Yuna Waste Management Improvement Plan and implementation was \$40,890, with no matching component being requested of Council, other than in-kind administration and facilitation costs (\$4,110) to undertake the project. Making the total project costs estimated at \$45,000.

The scope of works for the Plan included the existing Waste Oil Facilities. As previously reported Wren Oil charges Council for the removal of the oil and significantly increases this charge if the oil is contaminated with water. As Reported at the December 2013 OCM, below is a quote obtained from Wren Oil in November 2012 for the removal 4000ltrs of watery oil:

0.47c per litre x 4000ltrs = \$1,880 (if the oil is straight it will be charged at 0.18c per litre, this will be determined at time of disposal)

Hourly rate - \$165 x 3 = \$495

Tracking form 1 x \$50 = \$50

**TOTAL**                    \$2,425 (ex GST)

It will be noted from the Draft Plan produced by the consultant the recommendation is to discontinue with the practice of accepting waste oil at the Nabawa & Yuna Refuse site and to have this waste taken to the Meru Refuse site by the owners of the oil. This is a recommendation

I fully concur with and to ensure the oils is no longer placed at the shire refuse sites the facilities should be decommissioned and removed.

Also included in the scope of the consultancy was an investigation into the economic viability and validity of current 240 Mobile Garbage Bin collection service to the Yuna Town Site.

The full lists of recommendations listed in the Draft Plan for consideration are as follows:

- The Shire further considers the proposed improvements to the layout and operation of both Nabawa and Yuna WMFs as outlined in this improvement plan.
- The Shire should work towards the long term strategy of Nabawa WMF to establish a modern facility, which would be fully supervised during opening hours and could generate revenue for the Shire. Based on a number of options assessed Talis believes that the preferred option for waste collection in Yuna is to retain the current waste collection service in the short term with the introduction of 5-10 MGBs at Yuna Waste Transfer Station which would be used by rural residents who are not covered by the Veolia collection service to dispose their putrescible waste. This would result in a reduction in the amount of waste disposed in the hook-lift bins and a greater amount of waste in MGBs which could be collected by the kerbside collection vehicle.
- Talis recommends that the Shire further considers the option of obtaining prices as part of the regional waste management tender process on the following basis:
  1. A Shire of Chapman Valley collection rate (including Yuna Collection Service)
  2. A Shire of Chapman Valley collection rate (excluding Yuna Collection Service)
- The Shire should also consider outsourcing of operations at both facilities to a private waste contractor as part of the regional waste management tender process. This would ideally be undertaken by the contractor responsible for waste collection from both facilities and would offer benefits in terms of experience, capabilities and resources.
- Talis recommends that the Shire further consider whether a dedicated collection service is required for its area only, as part of the regional waste management tender process. Cost savings could be obtained if the preferred collection contractor could service Drummond Cove while collecting waste from the northern central areas of the City of Greater Geraldton. However, due consideration should be given to how the administration and payment of such a joint service could operate.
- The waste oil facility at Nabawa WMF is currently in a state of disrepair and has been the subject of abuse and misuse in the past. The Shire has recently temporarily ceased acceptance of waste oil at Nabawa WMF. Following engagement with the local community, the Shire should decommission the waste oil facility at Nabawa and direct waste oil generators in the Nabawa region to take their waste oil to Meru, as is currently happening under the temporary arrangement.
- The Shire should also engage in consultation with the local community in Yuna to appraise their acceptance of ceasing the Waste Oil Facility at Yuna WMF. In this case, users would be required to take their waste oil to Meru Landfill in Geraldton. As waste oil is not generated on a consistent regular basis by residents (i.e. weekly), this option may be acceptable to the community.
- The Shire should inspect the integrity of the waste oil facilities and potential ground contamination at both Nabawa and Yuna WMFs in accordance with the requirements of the *Environmental Protection (Rural Landfill) Regulations 2002*.
- The Shire should undertake improved data collection for the facilities in the form of:
  - Record keeping of waste quantities and traffic flows once the site is manned;
  - More regular inspections of the site and record keeping on sizes of stockpiles (while the site is unmanned); and

- Improved data collection from Veolia regarding waste streams, quantities and frequency of collection.

Once the Shire has a better estimate of waste quantities and movements, more informed decisions can be made on the sites strategies going forward.

- The Shire should discontinue the acceptance of waste streams such as wire, car bodies, and industrial waste at both WMFs. Waste currently in these designated areas should be removed from site and the site layouts and operations upgraded in accordance with the drawings included in this improvements plan.

- The upgrading works to address the current site issues and improve resource recovery at Nabawa WMF include:

- Clearance of vegetation;
- Reinstatement of existing and construction of new separation bunds;
- Construction of unsealed surfaces for access road and skip set-down areas;
- Provision of new and upgraded site signage;
- Traffic management bollards and traffic control bunds;
- Demountable office;
- Sea Containers for e-waste and mattresses (optional);

- The upgrading works to address the current site issues and improve resource recovery at Yuna WMF include:

- Reinstatement of existing and construction of new separation bunds;
- Upgrading and provision of site signage;
- New Shed for storage of batteries;
- Fencing for bin storage area; and
- Tidy-up/remedial works to site.

## **STATUTORY ENVIRONMENT**

The Nabawa and Yuna Site are scheduled as a Prescribed Premises and classified as a Category 89 Putrescible Landfill facility. A copy of the Registration is included in Appendix A of the Draft Plan. Whilst waste transfer activities currently take place on these sites, they do not need to be licensed as transfer stations (Category 62 - Solid Waste Depot) unless the licensing threshold of 500 tonnes per annum of waste received for transfer is exceeded.

As Registrations do not have conditions, the Nabawa and Yuna Site do not have specific conditions to comply with. As registered municipal landfills they are, however, required to comply with the *Environmental Protection (Rural Landfill) Regulations 2002*, which set out the management requirements for sites in lieu of conditions.

The difficulty is managing and controlling all activities and unmanned Waste Management Facilities, as is the current situation with the Yuna & Nabawa sites.

## **POLICY IMPLICATIONS**

No Existing policy affected.

## **FINANCIAL IMPLICATIONS**

As previously stated, the funds allocated to the Shire of Chapman Valley for the "*Preparation of Waste Management Facilities Improvement Plan*" and commence the implementation of the Plan is \$40,890 (GST Excl), with no matching component being requested of Council, other than in-kind administration and facilitation costs (\$4,110) to undertake the project.

At this stage the consultancy service costs to develop the Plan is approximately \$14,000 (GST Excl.). The balance of the grant funds (i.e. approx. \$27,000 GST Excl. plus the Shire in-kind) can be utilised to implement the Plan once this has been adopted by Council.

The Talis Improvement Plan has identified the following estimated capital upgrade expenditures (see Appendix C):

- Nabawa WMF - \$77,095 (GST Excl.); and
- Yuna WMF - \$10,579 ( “ “ )

The total estimated capital upgrade expenditure for both site of \$87,674 obviously far exceeds the balance of funds remaining from the initial grant provided (i.e. approx \$27,000 GST Excl.).

The Staff Recommendation is suggesting Council delegate authority to the Chief Executive Officer to implement what he considers (in consultation with the consultants) the more urgent capital upgrade items to fully exhaust all grant funds and then to investigate additional funding source to complete the project. This may involve Council own resources either reallocated in the current budget (obviously with Council approval) or budgeted for in 2015/2016.

### **STRATEGIC IMPLICATIONS**

It is imperative Council investigates all the option available to improve the waste management activities within the shire, which includes cross-boundary cooperation and collaboration with neighbouring local government authorities.

Though the Batavia Regional Organisation of Council's (BROC) has been disbanded the Batavia Regional Organisation of Councils (Waste Management Group) has continued and all member local governments are working collaboratively to improve waste management in the area. This is one good result of the initial BROC.

It is envisage some aspects of the Draft Improvement Plan will be incorporated into the regional waste management tender we are about to enter into with the City of Greater Geraldton and the Shire of Northampton, Irwin and Coorow.

### **VOTING REQUIREMENTS**

Simple Majority

### **STAFF RECOMMENDATION**

Council:

1. Endorses the *Nabawa & Yuna Waste Management Facilities Improvement Plan* as presented and recommendations within;
2. Delegate authority to the Chief Executive Officer to prioritise aspects of the *Nabawa & Yuna Waste Management Facilities Improvement Plan* for implementation within the existing grant and budget constraints;
3. Request the Chief Executive Officer investigate other funding opportunities, including Council own resources, to fully implement the recommendations of the *Nabawa & Yuna Waste Management Facilities Improvement Plan*;
4. Include within the specifications of the proposed Regional Waste Management tender those recommendations identified within the *Nabawa & Yuna Waste Management Facilities Improvement Plan* relevant to a regional waste management services.

**10.0 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**11.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

11.1 Elected Member Reports

**12.0 URGENT BUSINESS APPROVED BY THE PRESIDING MEMBER OR BY A  
DECISION OF THE COUNCIL**

**13.0 MATTERS FOR WHICH MEETING TO BE CLOSED TO MEMBERS OF THE  
PUBLIC**

**14.0 CLOSURE**