

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 31st January 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	15,795.25
Balance as per Cash at Bank Account GL 170000	2,686,186.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	0.01
Less Expenditure on Bank Stmt not in system	-
	\$2,701,981.71

BANK

Business Account (Account No 000040)	18,793.16
Investment Accounts (Account No 305784)	2,686,186.45
Term Deposit	
	<hr/>
	2,704,979.61
Less Outstanding Payments	4,707.00
Plus Outstanding Deposits	1,709.10
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	-
	\$2,701,981.71

Difference Check 0.00

Completed by:

Moreen Stewart
Moreen Stewart - Works Admin Officer

02/02/16
Date

Reviewed by:

Dianne Raymond
Dianne Raymond - Mgr Finance & Corporate Services

03/02/2016
Date

List of Accounts Paid - January

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4942	08/01/2016	Ecoscope Australia Pty Ltd	-2255.00
4943	29/01/2016	All Decor Geraldton Paint Centre	-4212.00
4944	29/01/2016	Petty Cash	-495.00
EFT18882	08/01/2016	Adventures With Jump'n'bump Amusements	-235.00
EFT18883	08/01/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT18884	08/01/2016	Australian Service Union	-25.80
EFT18885	08/01/2016	Brendan Bunter - Wood And Stuff	-195.00
EFT18886	08/01/2016	Chapman Valley Mens Shed	-500.00
EFT18887	08/01/2016	Courier Australia - Toll Ipec	-51.74
EFT18888	08/01/2016	Echelon Australia Pty Ltd - Lgis Risk Management	-29.70
EFT18889	08/01/2016	Miralec	-375.65
EFT18890	08/01/2016	Telstra	-3010.74
EFT18891	15/01/2016	Apprentice And Traineeship Company - Midwest	-1074.73
EFT18892	15/01/2016	Five Star Business Equipment And Communications	-1100.60
EFT18893	15/01/2016	Geraldton Fuel	-14935.69
EFT18894	15/01/2016	Great Northern Rural Services	-3349.20
EFT18895	15/01/2016	Kelyn Training Centre	-1785.00
EFT18896	15/01/2016	Leading Edge Computers	-33.45
EFT18897	15/01/2016	Queens Iga	-153.92
EFT18898	15/01/2016	Stafford Ceilings	-6435.00
EFT18899	15/01/2016	Western Australian Treasury Corporation	-636.34
EFT18900	15/01/2016	Western Resource Recovery Pty Ltd	-360.00
EFT18901	22/01/2016	Synergy	-835.35
EFT18902	22/01/2016	Australian Service Union	-25.80
EFT18903	22/01/2016	Boc Limited	-234.96
EFT18904	22/01/2016	Cleanpak Total Solutions	-372.12
EFT18905	22/01/2016	Guardian Print & Graphics	-389.00
EFT18906	22/01/2016	Landmark	-1578.48
EFT18907	22/01/2016	Leading Edge Computers	-4485.00
EFT18908	22/01/2016	Quiktrak Security Pty Ltd	-228.00
EFT18909	22/01/2016	Shire Of Northampton	-478.50
EFT18910	22/01/2016	Total Uniforms	-174.95
EFT18914	29/01/2016	City Of Greater Geraldton	-1320.00
EFT18915	29/01/2016	Synergy	-5945.60
EFT18916	29/01/2016	Telstra	-144.02
EFT18917	29/01/2016	Ampac Debt Recovery (WA) Pty Ltd	-3.08
EFT18918	29/01/2016	Apprentice And Traineeship Company - Midwest	-1535.34
EFT18919	29/01/2016	Auslec	-299.24
EFT18920	29/01/2016	Aussie Natural Spring Water Geraldton	-69.50
EFT18921	29/01/2016	Australian Service Union	-51.60
EFT18922	29/01/2016	Bunnings Group Limited	-1414.93
EFT18923	29/01/2016	Courier Australia - Toll Ipec	-38.00

EFT18924	29/01/2016	Elders	-7617.90
EFT18925	29/01/2016	Fire & Safety Service Company	-1738.00
EFT18926	29/01/2016	Geraldton Ag Services	-262.02
EFT18927	29/01/2016	Geraldton Decorator Centre T/a Paint Place Geraldton	-370.50
EFT18928	29/01/2016	Geraldton Lock And Key	-429.40
EFT18929	29/01/2016	Geraldton Toyota	-648.38
EFT18930	29/01/2016	Hille, Thompson & Delfos Surveyors & Planners (htd)	-495.00
EFT18931	29/01/2016	Hosexpress	-473.29
EFT18932	29/01/2016	Landwest Urban And Rural Planning Consultants	-3465.00
EFT18933	29/01/2016	M & B Quality Building Products	-939.73
EFT18934	29/01/2016	Midwest Chemical & Paper	-314.93
EFT18935	29/01/2016	Miralec	-760.10
EFT18936	29/01/2016	Nabawa Valley Tavern	-833.35
EFT18937	29/01/2016	Pritchard Bookbinders	-66.00
EFT18938	29/01/2016	Repco Auto Parts.	-95.12
EFT18939	29/01/2016	Sanford Veterinary Clinic	-460.80
EFT18940	29/01/2016	Staples Australia Pty Limited	-1024.84
EFT18941	29/01/2016	Sun City Pest Control	-774.40
EFT18942	29/01/2016	The West Australian	-1150.54
EFT18943	29/01/2016	Toxfree	-7268.88
EFT18944	29/01/2016	Truckline	-53.01
EFT18945	29/01/2016	Westrac Pty Ltd	-2951.52
EFT18946	29/01/2016	Young Motors	-395.37
DD15173.1	14/01/2016	LGSP	-8040.57
DD15173.2	14/01/2016	IOOF Portfolio Service Superannuation Fund	-221.48
DD15173.3	14/01/2016	Hostplus Superannuation	-130.01
DD15173.4	14/01/2016	Colonial First State First Choice Wholesale Personal Super	-419.27
DD15173.5	14/01/2016	BT Business Super	-209.47
DD15183.1	05/01/2016	Westpac Geraldton	-142.70
DD15190.1	28/01/2016	LGSP	-7821.42
DD15190.2	28/01/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15190.3	28/01/2016	Hostplus Superannuation	-130.01
DD15190.4	28/01/2016	Colonial First State First Choice Wholesale Personal Super	-428.69
DD15190.5	28/01/2016	BT Business Super	-209.47
TRUST ACCOUNT			
EFT18881	08/01/2016	Brendan Bunter - Wood And Stuff	-530.00
EFT18911	29/01/2016	Chapman Valley Northampton Cricket Club	-530.00
EFT18912	29/01/2016	Macao Consulting	-530.00
EFT18913	29/01/2016	Stevie Holly	-50.00

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 January 2016

Report Purpose

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

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 January 2016 of \$2,939,366.

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
Reviewed by: Maurice Battilana
Date prepared: 4-Feb-16

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

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		7,700	6,667	14,661	7,994	119.90%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,327,587	6,341	0.27%	
General Purpose Funding - Other		475,211	258,736	264,974	6,238	2.41%	
Law, Order and Public Safety		33,970	25,654	26,165	511	1.99%	
Health		4,573	3,297	4,827	1,530	46.41%	
Education and Welfare		8,022	0	0	0		
Housing		14,040	8,190	11,777	3,587	43.80%	
Community Amenities		222,290	189,221	173,648	(15,573)	(8.23%)	
Recreation and Culture		482,710	52,523	58,318	5,795	11.03%	
Transport		864,339	589,687	640,637	50,950	8.64%	
Economic Services		31,450	19,274	27,167	7,893	40.95%	
Other Property and Services		74,670	34,913	67,457	32,544	93.21%	▲
Total Operating Revenue		4,540,221	3,509,408	3,617,218	107,810		
Operating Expense							
Governance		(451,002)	(323,783)	(169,415)	154,368	47.68%	▲
General Purpose Funding		(122,959)	(74,375)	(51,789)	22,586	30.37%	▲
Law, Order and Public Safety		(209,856)	(140,647)	(103,281)	37,366	26.57%	▲
Health		(8,370)	(4,903)	(3,981)	922	18.80%	▲
Education and Welfare		(7,200)	0	(578)	(578)		
Housing		(15,227)	(7,754)	(3,493)	4,261	54.95%	▲
Community Amenities		(974,229)	(546,501)	(321,455)	225,046	41.18%	▲
Recreation and Culture		(672,851)	(421,354)	(292,447)	128,907	30.59%	▲
Transport		(2,285,813)	(1,420,459)	(3,267,325)	(1,846,866)	(130.02%)	▼
Economic Services		(413,799)	(248,330)	(186,979)	61,351	24.71%	▲
Other Property and Services		(72,717)	(43,519)	(74,034)	(30,515)	(70.12%)	▼
Total Operating Expenditure		(5,234,023)	(3,231,625)	(4,474,777)	(1,243,152)		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	746,697	2,328,164	1,581,467	211.80%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		555,332	1,024,480	1,470,605	446,125		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	676,234	486,612	(189,622)	(28.04%)	▼
Proceeds from Disposal of Assets	8	209,000	29,000	0	(29,000)	(100.00%)	▼
Total Capital Revenues		1,282,328	705,234	486,612	(218,622)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(251,646)	(226,180)	25,466	10.12%	▲
Infrastructure - Roads	13	(2,145,792)	(1,259,455)	(734,374)	525,081	41.69%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(178,000)	0	178,000	100.00%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(1,741,541)	(960,554)	780,987		
Net Cash from Capital Activities		(2,513,050)	(1,036,307)	(473,942)	562,365		
Financing							
Proceeds from New Debentures		140,199	0	0	0		
Interfund Transfer		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	284,541	143,193	185,792	42,599	29.75%	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(58,888)	(32,236)	(30,960)	1,276	3.96%	
Transfer to Reserves	7	(26,400)	(19,882)	(19,082)	800	4.02%	
Net Cash from Financing Activities		339,452	91,075	135,750	44,675		
Net Operations, Capital and Financing		(1,618,266)	79,248	1,132,413	1,053,165		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	1,697,514	2,939,366	1,241,852		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2016

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,321,246	\$ 2,321,245	\$ 2,327,587	\$ 6,342	0.27%	
Operating Grants, Subsidies and Contributions	11	1,716,743	805,598	945,582	139,984	17.38%	▲
Fees and Charges		369,280	277,540	274,970	(2,570)	(0.93%)	
Interest Earnings		57,000	35,724	45,639	9,915	27.75%	
Other Revenue		11,050	4,401	11,188	6,787	154.21%	
Profit on Disposal of Assets	8	64,900	64,900	0	(64,900)	(100.00%)	
Total Operating Revenue		4,540,219	3,509,408	3,604,966	95,558		
Operating Expense							
Employee Costs		(1,543,403)	(897,038)	(766,098)	130,940	14.60%	▲
Materials and Contracts		(2,017,477)	(1,262,426)	(1,202,309)	60,117	4.76%	▲
Utility Charges		(61,887)	(34,077)	(22,165)	11,912	34.96%	▲
Depreciation on Non-Current Assets		(1,280,034)	(746,697)	(2,328,164)	(1,581,467)	(211.80%)	▼
Interest Expenses		(10,701)	(6,384)	(4,841)	1,543	24.17%	▲
Insurance Expenses		(187,854)	(187,855)	(135,975)	51,880	27.62%	▲
Other Expenditure		(98,665)	(63,148)	(2,973)	60,175	95.29%	▲
Loss on Disposal of Assets	8	(34,000)	(34,000)	0	34,000		
Total Operating Expenditure		(5,234,021)	(3,231,625)	(4,462,525)	(1,230,900)		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	746,697	2,328,164	1,581,467	211.80%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Interfund Transfers		0	0	0	0		
Net Cash from Operations		555,332	1,024,480	1,470,605	446,125		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	676,234	486,612	(189,622)	(28.04%)	
Proceeds from Disposal of Assets	8	209,000	29,000	0	(29,000)	(100.00%)	
Total Capital Revenues		1,282,328	705,234	486,612	(218,622)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(251,646)	(226,180)	25,466	10.12%	▲
Infrastructure - Roads	13	(2,145,792)	(1,259,455)	(734,374)	525,081	41.69%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(178,000)	0	178,000	100.00%	▲
Tools Furniture and Equipment	13	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(1,741,541)	(960,554)	780,987		
Net Cash from Capital Activities		(2,513,050)	(1,036,307)	(473,942)	562,365		
Financing							
Proceeds from New Debentures		140,199	0	0			
Transfer from Reserves	7	284,541	143,193	185,792	42,599	29.75%	
Repayment of Debentures	10	(58,888)	(32,236)	(30,960)	1,276	3.96%	
Transfer to Reserves	7	(26,400)	(19,882)	(19,082)	800	4.02%	
Net Cash from Financing Activities		339,452	91,075	135,750	44,675		
Net Operations, Capital and Financing		(1,618,266)	79,248	1,132,413	1,053,165		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	1,697,514	2,939,366	1,241,852		

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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	7,994	119.90%			Below \$10,000
General Purpose Funding - Rates	6,341	0.27%			Below \$10,000
General Purpose Funding - Other	6,238	2.41%			Below \$10,000
Law, Order and Public Safety	511	1.99%			Below \$10,000
Health	1,530	46.41%			Below \$10,000
Education and Welfare	0				Nil
Housing	3,587	43.80%	▲		Below \$10,000
Community Amenities	(15,573)	(8.23%)			Below 10% - small amount of grant funding timing difference and small amount of town planning fees timing difference makes up the variance.
Recreation and Culture	5,795	11.03%			Below \$10,000
Transport	50,950	8.64%	▲	Timing	Timing for profit on sale of vehicle and timing for Roads to Recovery grant funding.
Economic Services	7,893	40.95%	▲		Below \$10,000
Other Property and Services	32,544	93.21%	▲	Timing	Allocation of overheads - averages out by year end.
Operating Expense					
Governance	154,368	47.68%	▲	Timing	Delayed expenditure
General Purpose Funding	22,586	30.37%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	37,366	26.57%	▲	Timing	Delayed expenditure
Health	922	18.80%	▲		Below \$10,000
Education and Welfare	(578)				Below \$10,000
Housing	4,261	54.95%	▲		Below \$10,000
Community Amenities	225,046	41.18%	▲	Timing	Delayed expenditure
Recreation and Culture	128,907	30.59%	▲	Timing	Delayed expenditure
Transport	(1,846,866)	(130.02%)	▼	Timing	Flood damage work completed earlier than budget
Economic Services	61,351	24.71%	▲	Timing	Delayed expenditure
Other Property and Services	(30,515)	(70.12%)	▼	Timing	Allocation of overheads - averages out by year end.
Capital Revenues					
Grants, Subsidies and Contributions	(189,622)	(28.04%)	▼	Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	(29,000)	(100.00%)	▼	Timing	Trade of vehicle has not yet occurred
Capital Expenses					
Land and Buildings	25,466	10.12%	▲	Timing	Building projects progressing slower than timing of budget (ref note 13)
Infrastructure - Roads	525,081	41.69%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	178,000	100.00%	▲	Timing	Trade and purchase of vehicle has not yet occurred
Tools and Equipment	52,440	100.00%	▲	Timing	Computer server and vehicle tracking GPS not yet purchased
Financing					
Loan Principal	1,276	3.96%			Below \$10,000
Transfers to reserves	800	4.02%			Below \$10,000

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 31 Jan 2016	30th June 2015	
	\$	\$	
Current Assets			
Cash Unrestricted	4	2,702,682	1,700,530
Cash Restricted	4	1,003,467	1,651,745
Receivables - Rates	6	280,827	125,964
Receivables -Other	6	9,725	257,679
Interest / ATO Receivable/Trust		451	3,729
Inventories		2,086	2,086
		3,999,238	3,741,733
Less: Current Liabilities			
Payables		(27,276)	(262,072)
ATO Payable		(29,129)	(20,964)
Provisions		(314,941)	(314,941)
		(371,346)	(597,977)
Less: Cash Reserves	7	(1,003,467)	(1,651,745)
Add: Leave Provisions		314,941	314,941
Net Current Funding Position		2,939,366	1,806,952

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		18,793			18,793	WBC	
At Call (305784)		2,683,189			2,683,189	WBC	
TD 473702 (YFIG Contribution)	2.97%	0			0	WBC	
At Call (000067)				91,226	91,226	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,302		93,302	WBC	
TD 39-6938 - Water	2.10%		13,920		13,920	WBC	
TD 39-6903 - Office	2.10%		43,984		43,984	WBC	
TD 39-2531 - Vehicle	2.10%		129,930		129,930	WBC	
TD 39-2582 - Legal	2.10%		39,123		39,123	WBC	
TD 39-6946 - Grants	2.10%		49,120		49,120	WBC	
TD 39-2574 - Land	2.10%		61,848		61,848	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		36,906		36,906	WBC	
TD 39-2558 - Building	2.10%		534,274		534,274	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			287,493	287,493	WBC	11.11.2015
TD 454181 - POS Wokarena	2.92%			129,880	129,880	WBC	30.04.2016
TD 454202 - Wokarena Interse	2.92%			115,322	115,322	WBC	30.04.2016
Total		2,702,682	1,003,467	623,921	4,330,070		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

Nil

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
104820.02	Office Expenses	10/15-9	Operating Expenditure	\$	\$	\$	\$
106820.02	Consultancy Fees	10/15-9	Operating Expenditure		5,000	5,000	5,000 0

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Jan 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,327,587	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(2,294,490)	(2,269,133)
Equals Current Outstanding	280,827	125,964
Net Rates Collectable	280,827	125,964
% Collected	93.52%	98.73%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	3,809	0	0	5,916
Total Receivables General Outstanding				<u>9,725</u>

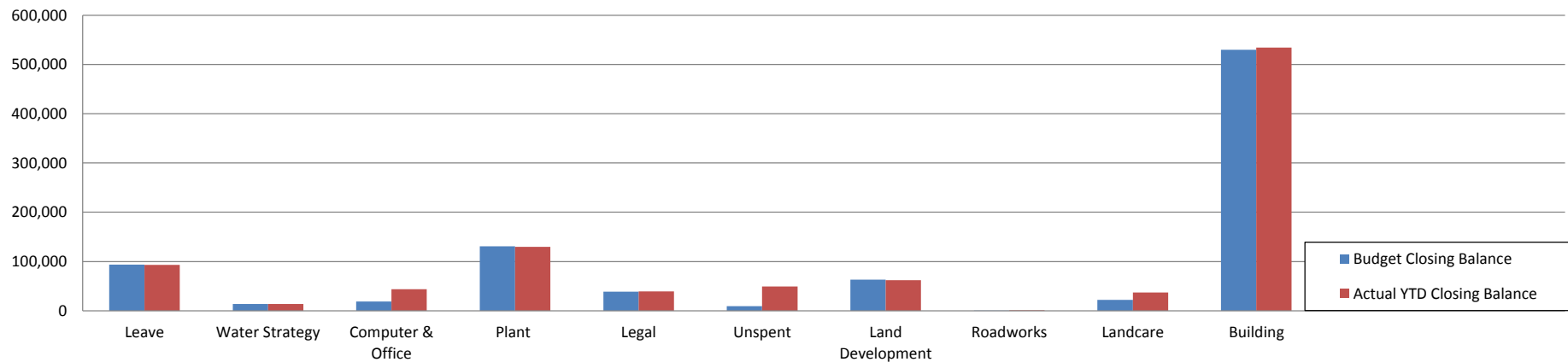
Amounts shown above include GST (where applicable)

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

Note 7: Cash Backed Reserve

2015-16 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	719	0	0	0	0		93,583	93,302
Water Strategy	13,813	200	107	0	0	0	0		14,013	13,920
Computer & Office	43,645	200	339	0	0	(25,000)	0		18,845	43,984
Plant	128,929	2,000	1,001	0	0	0	0		130,929	129,930
Legal	28,378	500	745	10,000	10,000	0	0		38,878	39,123
Unspent	63,541	0	452	0	0	(54,080)	(14,873)		9,461	49,120
Land Development	120,054	2,000	794	0	0	(59,000)	(59,000)		63,054	61,848
Roadworks	112,452	0	608	0	0	(112,000)	(112,000)		452	1,060
Landcare	36,621	500	285	0	0	(15,000)	0		22,121	36,906
Building	530,157	10,000	4,117	0	0	(10,000)	0		530,157	534,274
	1,170,173	16,400	9,167	10,000	10,000	(275,080)	(185,873)		921,493	1,003,467

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



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

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.8778	243	4,757,575	322,062	20,538	238	342,838	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	0	0	1,701,116	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	174,168	0	0	174,168	174,168	0	0	174,168
Sub-Totals		646	192,337,592	2,197,346	20,538	238	2,218,122	2,197,346	0	0	2,197,346
	Minimum \$										
Minimum Payment											
GRV	525.00	222	1,218,299	116,550	0	0	116,550	116,550	0	0	116,550
UV Rural	350.00	21	138,678	7,350	0	0	7,350	7,350	0	0	7,350
UV Oakajee Industrial Estate	350.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		243	1,356,977	123,900	0	0	123,900	123,900	0	0	123,900
Concession							2,342,022				2,321,246
Amount from General Rates							0				0
Ex-Gratia Rates											0
Excess Rates							(14,435)				0
Totals							2,327,587				2,321,246

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	47,243		3,685	7,482	43,558	39,761	1,557	3,154
Loan 95 - Plant	22,236		12,824	22,236	9,412	0	610	2,958
Loan 96 - Plant	123,380		14,451	29,170	108,929	94,210	2,674	5,433
Loan 97 - Plant	0	140,199	0	0	0	140,199	-	5,433
	192,859	140,199	30,960	58,888	161,899	274,170	4,841	16,978

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		175,594		175,594		87,797	87,797
Grants Commission - Roads	WALGGC		225,934		225,934		111,506	114,428
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200		1,550	(350)
Other / Minor			6,500		6,500		13,111	(6,611)
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		16,130	8,065
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
HOUSING								
Other / Minor								0
COMMUNITY AMENITIES								
Coastal Planning Project	Dept of Planning		9,000		9,000		6,000	3,000
Reimbursements							3,449	
Dolby Creek	Tfr from trust		20,000		20,000		8,040	11,960
Cemetery Income			3,540		3,540		60	3,480
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000			5,000
RECREATION AND CULTURE								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000	0	400,000			400,000
Yuna Community Centre	Dept of Sport and Rec		37,500	0	0	37,500	37,500	0
Reimbursements public halls	General						3,204	
SHO approved consultants	State Heritage Office		2,000			2,000		2,000
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
TRANSPORT								
Dartmoor road gravel sheeting	RRG		96,000	0	0	96,000	96,000	0
Valentine Road - upgrade seal	RRG		261,667			261,667	104,677	156,990
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	5,333	8,000
Roads to Recovery	R2R		662,828			662,828	243,102	419,726
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051		498,651	153,400
Nolba Raod	Landowner contribution		18,600		18,600			18,600
Dartmoor road gravel sheeting	Hudson Resources		12,585		12,585		22,368	(9,783)
Other	Gravel royalties		0		0		7,291	(7,291)
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
Long service leave contribution							2,806	(2,806)
OTHER								
Workers Compensation			0	0	0	0	22,104	0
Other/minor			1,920	0	1,920	0	0	0
Diesel Fuel Rebate			40,000		40,000		23,438	0
TOTALS			2,790,071	0	1,716,743	1,073,328	1,432,194	1,368,152

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Jan-16
	\$	\$	\$	\$
Bonds - Hall Hire	0	5,590	(4,235)	1,355
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	8,030	(10,767)	2,168
CTF Levy	10,413	9,826	(17,690)	2,549
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	50	(50)	5,000
Contribution from Sub-divider	610,498	9,162	(8,040)	611,620
Post Office Deposit Income	940	246	(60)	1,126
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	631,859	33,304	(41,242)	623,921

Level of Completion Indicators

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

CEMT

30000 14/15 CARRY OVER

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Land and Buildings					
	Governance					
●	Office Improvements (painting, carpets, ceiling_	20,000		17,500	19,047	1,547
○	Designs for storage enclosure	10,000		0		0
●	Governance Total	30,000	0	17,500	19,047	1,547
	Community Amenities					
○	Nabawa Cemetery Plan and Shoring boards	25,000		15,000	6,908	(8,092)
●	Green Drive Land Development	59,000		59,000	60,448	1,448
●	Community Amenities Total	84,000	0	74,000	67,357	(6,643)
	Recreation and Culture					
●	Yuna Community Centre Construction	150,146		150,146	138,188	(11,958)
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)
○	Coronation Beach Campground - additional sites	5,000		5,000	0	(5,000)
●	Recreation And Culture Total	160,146	0	160,146	138,188	(21,958)
	Transport					
○	Power to Yuna Depot	10,000		0	1,589	1,589
○	Transport Total	10,000	0	0	1,589	1,589
●	Land & Buildings Total	284,146	0	251,646	226,180	(25,466)
	Infrastructure - Roads					
	Transport					
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		197,029	351,345	154,316
○	Wandana Road Shoulders reconstruct and gravel sheet	161,421				
○	Yuna Tenindewa Road R2R	258,331		150,689	66,866	(83,823)
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		81,669	210,544	128,875
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road G	387,663		226,142	2,140	(224,002)
○	Wheelodon Hosking/Naraling East Intersection-Reconfigure Intersect	20,000		11,669	3,832	(7,838)
○	Durawah Road	158,816		92,645	0	(92,645)
○	14/15 Carry over job Nolba Road	Not specified		0	40,010	40,010
○	Indialla Road	211,521		123,382	0	(123,382)
○	Valentine Road	203,656		118,797	15,420	(103,377)
○	14/15 Carry over job - Cannon Whelarra Road	Not specified		0	21,674	21,674
○	Hickety Road	86,188		50,281	0	(50,281)
○	Bella Vista Road	111,665		65,135	0	(65,135)
○	Nabawa Yetna Road	57,870		33,754	0	(33,754)
○	Construction Parkfalls Estate	145,908		85,113	0	(85,113)
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	22,544
○	Nolba Road	26,400		23,150	0	(23,150)
○	Transport Total	2,145,792	0	1,259,455	734,374	(525,081)
○	Infrastructure - Roads Total	2,145,792	0	1,259,455	734,374	(525,081)
	Infrastructure - Parks and Ovals					
	Recreation and Culture					
○	Bill Hemsley Park	500,000		0	0	0
○	Recreation and Culture Total	500,000	0	0	0	0
○	Infrastructure - Parks and Ovals Total	500,000	0	0	0	0
	Tools, Furniture and Equipment					
	Governance					
○	Computer Server	25,692		25,692	0	(25,692)
○	Transport Total	25,692	0	25,692	0	(25,692)
	Transport					
○	Vehicle Tracking Device	26,748		26,748	0	(26,748)
○	Transport Total	26,748	0	26,748	0	(26,748)
○	Tools and Equipment Total	52,440	0	52,440	0	(52,440)
	Plant, Equip. & Vehicles					
	Transport					
○	Grader	380,000		0	0	0
○	Crew Cab Truck	150,000		0	0	0
○	Backhoe	105,000		0	0	0
○	2WD Tractor	40,000		40,000	0	(40,000)
○	4x4 Utility	25,000		25,000	0	(25,000)
○	CEO Vehicle	63,000		63,000	0	(63,000)
○	Mgr Planning Vehicle	50,000		50,000	0	(50,000)
○	Transport Total	813,000	0	178,000	0	(178,000)
○	Plant, Equip. & Vehicles Total	813,000	0	178,000	0	(178,000)
○	Capital Expenditure Total	3,795,378	0	1,741,541	960,553	(780,988)

Summary by Program				
	31-Jan-16	31-Jan-16	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	51,789	74,375	133,959	202,690
Governance	169,415	323,783	451,002	384,992
Law, Order and Public Safety	103,281	140,647	209,856	182,015
Education	578	0	7,200	3,448
Health	3,981	4,903	8,370	21,527
Housing	3,493	7,754	15,227	27,046
Community Amenities	321,455	546,501	974,229	1,002,221
Recreation and Culture	292,447	421,354	672,851	460,950
Transport	3,267,327	1,420,459	2,285,811	1,445,917
Economic Services	186,979	248,330	413,799	175,354
Other Property and Services	74,034	43,519	72,714	89,155
Total Expenditure (E)	4,474,778	3,231,625	5,245,019	3,995,315
	31-Jan-16	31-Jan-16	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,592,561)	(2,579,982)	(2,807,457)	(3,577,408)
Governance	(14,661)	(6,667)	(7,700)	(24,510)
Law, Order and Public Safety	(26,165)	(25,654)	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(4,827)	(3,297)	(4,573)	(8,918)
Housing	(11,777)	(8,190)	(14,040)	(23,705)
Community Amenities	(173,648)	(189,221)	(222,290)	(476,962)
Recreation and Culture	(95,818)	(90,023)	(522,210)	(838,914)
Transport	(1,089,749)	(1,228,421)	(1,898,164)	(1,680,663)
Economic Services	(27,167)	(19,274)	(31,450)	(37,107)
Other Property and Services	(67,457)	(34,913)	(74,670)	(120,187)
Total Revenue (R)	(4,103,830)	(4,185,642)	(5,624,546)	(7,148,519)
Operating (Profit)/Loss (R-E)	370,947	(954,017)	(379,527)	(3,153,204)

Adjustment for Non-Cash Items	31-Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	2,328,164	746,697	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	0	(30,900)	16,658
Movement in wage accruals		0		(48,852)
Movement in deferred pensioner rates				(343)
Interfund tfr				0
Total Non-Cash Items (NC)	2,328,164	746,697	1,249,134	1,139,898
Capital Expenditure	31-Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	226,180	251,646	284,146	957,355
Plant and Equipment	0	178,000	813,000	309,080
Furniture and Equipment	0	25,692	25,692	0
Roads	734,374	1,259,455	2,145,792	2,584,265
Tools and Equipment	0	26,748	26,748	23,699
Parks and Ovals	0	0	500,000	17,155
Transfer from Reserves	(185,792)	(143,193)	(284,541)	(591,821)
Transfer to Reserves	19,082	19,882	26,400	100,789
Repayment of Debentures	30,960	32,236	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	(29,000)	(209,000)	(83,351)
	824,804	1,621,466	3,246,927	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(2,939,366)	(1,697,514)	0	(1,806,953)

Appendix A - By Program

COA	Rate Revenue	31-Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	1,669	6,791	11,000	12,404	8,000	5,122		
0032	Rates Stationary/postage	1,805	2,000	2,500	1,220	2,500	195		
0062	Sundry Expenses	13	1,162	2,000	15	2,000	1,149		
0082	Rates - Other Costs.	0	700	1,200	120	1,710	700		
0132	Valuation Expenses	3,549	3,200	13,500	13,222	9,000	(349)		
0352	Rates - Administration Allocation	44,754	59,360	101,759	175,697	212,710	14,606	*	Total admin costs are below budget
	Total Operating Expenditure	51,789	73,213	131,959	202,678	235,920			
	Operating Revenue								
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(2,199,837)	(14,435)	*	Effect of movement of excess rates
0012	Legal Fees GST Free	(3,054)	(6,419)	(11,000)	(10,964)	(8,000)	(3,365)		
0033	Back Rates	(239)	0	0	(2,264)	(2,264)	239		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(9,018)	(47)		
0071	Interim Rates Raised	(20,538)	0	0	(23,046)	(16,432)	20,538	*	Additional income, offsets excess rates
0113	Interest - Overdue Rates	(10,844)	(6,177)	(10,000)	(14,554)	(9,000)	4,667		
0123	Interest - Instalment Payments	(6,582)	(4,997)	(5,000)	(6,654)	(5,000)	1,585		
0133	Interest - Deferred Rates	0	(99)	(100)	(232)	(100)	(99)		
0143	Administration Charges	(4,689)	(3,498)	(3,500)	(4,104)	(3,000)	1,191		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(2,212)	(2,208)	(3,060)	(5,685)	(3,000)	4		
	Total Operating Revenue	(2,365,045)	(2,354,767)	(2,364,029)	(2,254,343)	(2,255,651)			
	Total Rate Revenue	(2,313,257)	(2,281,554)	(2,232,070)	(2,051,665)	(2,019,731)			

Appendix A - By Program

COA	General Purpose Income	31-Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
9992	Interest & Overdraft Fees	0	1,162	2,000	11	2,000	1,162		
	Operating Revenue								
0201	Legal Reserve Income	(245)	(294)	(500)	(570)	(650)	(49)		
0203	Leave Reserve Income	(719)	(581)	(1,000)	(1,288)	(1,000)	138		
0204	Land Development Reserve Income	(793)	(1,169)	(2,000)	(2,410)	(2,700)	(376)		
0205	Building Reserve Income	(4,116)	(5,831)	(10,000)	(12,442)	(16,000)	(1,715)		
0206	Roadworks Reserve Income	(607)	(294)	(500)	(2,258)	(2,700)	313		
0213	Plant Reserve Income	0	0	0	0	(1,000)	0		
0215	Unspent Grants Reserve Income	(452)	0	0	(8,749)	0	452		
0223	Water Strategy Reserve Income	(107)	(119)	(200)	(277)	(350)	(12)		
0233	Grants Commission - Road Funding	(111,506)	(112,967)	(225,934)	(763,527)	(494,172)	(1,462)		
0243	Office & Equipment Reserve Income	(339)	(119)	(200)	(383)	(300)	220		
0253	Grants Commission - Equalisation	(87,797)	(87,797)	(175,594)	(490,272)	(325,091)	0		
0273	Plant/Light Vehicle Reserve Income	(1,001)	(1,169)	(2,000)	(3,538)	0	(168)		
0453	Interest Received - Municipal Account	(19,549)	(14,581)	(25,000)	(36,070)	(25,000)	4,968		
0506	Landcare Reserve Income	(284)	(294)	(500)	(1,280)	(2,000)	(10)		
	Total Operating Revenue	(227,515)	(225,215)	(443,428)	(1,323,065)	(870,963)			
	Total General Purpose Income	(227,515)	(224,053)	(441,428)	(1,323,053)	(868,963)			
	Total General Purpose Funding	(2,540,772)	(2,505,607)	(2,673,498)	(3,374,718)	(2,888,694)			

Appendix A - Summary

COA	Governance	Jan-16 YTD Actual	Jan-16 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	8,382	13,500	13,500	0	5,118		
0182	Subscriptions & Memberships Expense	16,625	22,500	22,500	17,911	5,875		
0192	Members Conference & Training Expenses	9,031	15,000	15,000	11,805	5,969		
0202	Members Insurance Expense	10,992	14,552	14,552	13,600	3,560		
0232	Consultancy & Legal Expenses	4,863	11,662	20,000	4,069	6,799		
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	655	19,600	20,600	10,835	18,945	*	Timing
0262	President & Deputy Allowances.	0	7,112	12,189	8,033	7,112		
0272	Council Chambers Repairs & Maintenance	65	3,099	5,326	139	3,034		
0332	Furniture & Equipment	1,635	8,250	9,000	0	6,615		
0442	Members Administration Allocation	95,102	122,416	209,852	188,369	27,314	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	13,640	16,165	26,000	16,890	2,525		
1822	Accounting & Audit Expenses	6,715	18,500	40,000	41,872	11,785	*	Timing
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	1,709	4,200	7,202	2,902	2,491		
	Total Operating Expenditure	169,415	311,632	450,797	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	169,415	311,632	450,797	344,697			

Appendix A - Summary

COA	Adminstation	Jan-16 YTD Actual	Jan-16 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	14,250	28,500	27,988	14,250	*	Timing
0282	Administration SGC 9.50%	26,475	30,660	52,565	47,149	4,185		
0292	Admin Salaries Expense	302,539	350,014	600,026	505,317	47,475	*	Timing
0294	Admin Staff Housing Allowance	8,117	10,906	18,693	15,039	2,789		
0312	Admin - Max 3% Council Additional Contr	5,707	9,681	16,600	7,920	3,974		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	21,328	21,328	19,933	4,450		
0402	Insurance Expense	2,760	3,806	3,806	3,557	1,046		
0422	Office Gardens Expenses	12,056	15,975	29,179	19,924	3,919		
0432	Admin Building Operations	12,184	20,726	26,316	24,501	8,542		
0472	Office Expenses - General	7,596	9,000	20,500	9,992	1,404		
0473	Admin Building Repairs & Maintenance	2,735	5,831	10,000	10,332	3,096		
0482	Office Telephone & Internet Expenses	12,900	11,277	21,840	21,139	(1,623)		
0492	Advertising Expenses	4,454	7,068	10,000	3,425	2,614		
0502	Computer Hardware Service & Repair	13,974	17,500	26,500	21,748	3,526		
0512	Furniture & Equipment - (Expensed)	124	5,747	7,500	3,732	5,623		
0522	Freight & Postage Expense	1,582	1,750	3,000	2,317	168		
0542	Printing & Stationary Expense	14,506	16,300	30,000	25,510	1,794		
0552	Motor Vehicle Expenses	3,114	2,919	5,000	14,131	(195)		
0562	Adminstation LSL Expense	5,149	0	0	0	(5,149)		
0592	Admin Allocated to Programs	(559,422)	(715,057)	(1,225,814)	(1,005,706)	(155,635)	*	Admin costs are currently below budget
0622	Uniform Expense	748	831	3,700	1,399	83		
0632	Staff Training, Conference and Recruitment	1,487	12,621	31,500	14,044	11,134	*	Timing
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	19,837	47,998	108,786	65,123	28,161	*	Timing
0702	Bank Fees & Charges	3,156	4,249	6,100	5,737	1,093		
0712	Occupational Health & Safety	0	2,912	5,000	6,428	2,912		
0722	Accounting Software Operating Expenditure	30,640	38,101	39,850	35,673	7,461		
7002	Admin Depreciation	32,606	47,558	81,530	80,850	14,952	*	Below budget - non-cash expense
	Total Operating Expenditure	0	12,151	204	37,806			

Appendix A - Summary

COA	Adminstation	Jan-16	Jan-16	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Revenue							
0383	Minor Income Received - Other General	(1,550)	(167)	(1,200)	(2,438)	1,383		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(13,111)	(6,500)	(6,500)	(19,583)	6,611		
	Total Operating Revenue	(14,661)	(6,667)	(7,700)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	19,047	17,500	30,000	5,900	(1,547)		
0364	Office Furniture & Equipment (F&E)	0	25,692	25,692	0	25,692	*	Timing
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Timing
4750	Tfr to Leave Rerserve	719	581	1,000	51,288	(138)		
4785	Transfer from Unspent Grant Fund	0	(12,406)	(12,406)	12,406	(12,406)	*	Timing
4770	Tfr to Office & Equipment Reserve	339	119	200	35,448	(220)		
4780	Tfr to Plant/Light Vehicle Reserve	1,001	1,169	2,000	3,538	168		
	Total Capital Expenditure / Reserve Transfers	21,105	7,655	21,486	108,580			
	Total Administration	6,444	13,139	13,990	124,366			
	Total Governance/Administration	175,859	324,771	464,788	469,063			

Appendix A - Summary

COA	Fire Prevention	Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0602	Fire Control - Admin Allocation Expense	5,594	8,190	14,038	24,539	29,710		2,596		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	2,500		1,023		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		0		
0762	Ranger's Allocation Expenses	8,138	10,199	17,480	10,700	10,226		2,061		
0832	ESL - Shire Properties.	748	800	800	768	840		52		
0882	Fire Prevention Enforcement Expenditure	0	581	1,000	0	1,000		581		
1722	Brigades Operating Expenses	23,926	33,690	37,390	37,915	38,627		9,764		
8012	Loss on Sale of Assets.	0	0	0	0	0		0		
7012	Fire Control Depreciation	36,866	39,914	68,420	67,715	39,000		3,048		
	Total Operating Expenditure	76,749	95,874	141,628	143,046	121,903				
	Operating Revenue									
0703	Fines & Penalties Income	(2,000)	(1,249)	(1,250)	(1,544)	(1,250)		751		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)		0		
0733	FESA Grant Income	(16,130)	(16,130)	(24,195)	(32,065)	(24,000)		0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	0	0		(1,000)		
0915	Capital Grant - FESA	0	0	0	(311,690)	(200,000)		0		
	Total Operating Revenue	(22,130)	(22,379)	(30,445)	(349,299)	(229,250)				
	Capital Expenditure / Reserve Transfers									
0884	Purchase Plant & Equipment	0	0	0	116,557	0		0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	200,000		0		
		0	0	0	311,690	200,000				
	Total Fire Prevention	54,619	73,495	111,183	105,437	92,653				

Appendix A - Summary

COA	Animal Control	Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0792	Animal Control - Admin Allocation Expenses	11,188	15,253	26,150	11,264	13,636		4,065		
0842	Animal Control Expenses	3,135	3,206	5,500	5,222	2,775		71		
0852	Rangers Allocation	8,138	10,199	17,480	6,448	5,340		2,061		
		0	0	0				0		
	Total Operating Expenditure	22,462	28,658	49,130	22,933	21,751				
	Operating Revenue									
0843	Impoundment Fees	(67)	0	(250)	(141)	(200)		67		
0853	Dog/Cat Registrations Income	(3,568)	(2,775)	(2,775)	(3,413)	(2,775)		793		
0863	Fines & Penalties	(400)	(500)	(500)	0	0		(100)		
								0		
	Total Operating Revenue	(4,035)	(3,275)	(3,525)	(3,554)	(2,975)				
	Total Animal Control	18,427	25,383	45,605	19,379	18,776				

COA	Other Law, Order and Public Safety	Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0862	Community Safety and Crime Prevention	0	0	0	1,524	10,582		0		
0902	Rangers Allocation	4,069	5,096	8,740	16,207	14,771		1,027		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000		1,000		
	Total Operating Expenditure	4,069	6,096	9,740	17,930	26,353				
	Operating Revenue									
0973	Community safety & Crime Prevention.	0	0	0	0	0				
	Total Other Law, Order and Public Safety	4,069	6,096	9,740	17,930	26,353				

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COA	Rangers Expenses	Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0872	Rangers Superannuation - Council 3%	1,094	1,127	1,928	1,883	0		33		
0892	Salary & Wages Expense-Rangers	28,755	39,025	66,900	62,072	70,722		10,270	*	Timing
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	1,812		403		
0922	Rangers Superannuation SGC 9.50%	3,466	3,822	6,553	6,143	5,514		356		
0932	Conference & Training	0	875	1,500	0	1,500		875		
0952	Rangers Expenses Allocated	(40,692)	(50,981)	(87,400)	(78,306)	(74,837)		(10,289)	*	Timing
0982	Rangers Expense	5,844	4,634	7,940	6,018	3,380		(1,210)		
1012	Tools & Equipment - Low Value	0	581	1,000	380	1,000		581		
0152	Provision for LSL	0	9,000	9,000	(7,385)	0		9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		0		
	Total Operating Expenditure	0	10,019	9,358	(1,894)	9,092				
	Capital Expenditure / Reserve Transfers									
0874	Plant & Equipment - Rangers	0	0	0	34,749	35,000		0		
0875	Tfr from Leave Reserve	0	0	0	0	(7,280)		0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		0		
0971	Tfr from Unspent Grant Res.	12	(1,514)	(1,514)	(9,068)	(10,582)		(1,526)		
	Total Capital Expenditure / Reserve Transfers	12	(1,514)	(1,514)	25,852	17,138				
	Total Rangers Expenses	12	8,505	7,844	23,958	26,230				
	Total Law, Order and Fire Safety	77,127	113,479	174,372	166,705	164,012				

Appendix A - Summary

COA	Education	Jan-16 YTD Actual	31-Jan-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0992	Pre-School Repairs & Maintenance	578	0	7,200	3,448	7,839		(578)		Expenditure deferred
	Operating Revenue									
0993	Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	(7,320)		0		
	Total Education	578	0	(822)	(3,844)	519				

Appendix A - Summary

COA	Health Inspection and Administration	Jan-16 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	2,035	2,548	4,370	1,585	513		
1292	Health Expenses General	1,946	2,355	4,000	6,767	409		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	3,981	4,903	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,169)	(1,155)	(1,155)	(1,155)	14		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(1,652)	(1,792)	(3,068)	(3,648)	(140)		
1583	Health Administration Fees	(1,652)	0	0	(3,761)	1,652		
	Total Operating Revenue	(4,827)	(3,297)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(846)	1,606	3,797	12,609			

Appendix A - Summary

COA	Housing	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing	1,608	5,549	11,452	1,718	3,941		
2522	Staff Housing Repairs & Maintenance	0	0	0	5,934	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	1,885	2,205	3,775	3,724	320		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	3,493	7,754	15,227	27,046			
	Operating Revenue					0		
2543	Rental Income - Staff Housing	0	0	0	0	0		
2563	Staff Housing Income	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	(4,784)	0		
2553	Rental Income - Non Employee Housing	(11,777)	(8,190)	(14,040)	(17,383)	3,587		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(11,777)	(8,190)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	4,116	5,831	10,000	86,702	1,715		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	4,116	5,831	10,000	12,442			
	Total Housing	(4,169)	5,395	11,187	15,783			

Appendix A - Summary

COA	Natural Resource Management	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	2,091	11,669	20,000	0	9,578		
	Total Operating Expenditure	2,091	11,669	20,000	0			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	(0)	(8,750)	(15,000)	0	(8,750)		
	Total Capital / Reserve Transfers	(0)	(8,750)	(15,000)	0			
	Total Natural Resource Management	2,091	2,919	5,000	0			

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COA	Sanitation - Household Refuse	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	53,913	93,338	160,000	151,546	39,425	*	Timing
1772	Sanitation Household Refuse Depreciation	2,208	2,345	4,015	4,008	137		
1792	Refuse Site Repairs & Maintenance	11,215	25,929	44,215	16,886	14,714	*	Timing
2502	Domestic Rubbish - Admin Allocation	22,377	25,844	44,301	25,847	3,467		
	Total Operating Expenditure	89,713	147,456	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(124,449)	(120,250)	(120,250)	(109,021)	4,199		
	Total Operating Revenue	(124,449)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(34,737)	27,206	132,281	89,266			

COA	Sanitation - Other	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	700	1,200	357	700		
1882	Parks & Gardens Rubbish Collection Expenses	6,863	6,992	12,382	11,679	129		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	2,919	5,000	5,324	2,919		
	Total Operating Expenditure	6,863	10,611	18,582	45,846			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	195			
	Total Sanitation - Other	6,863	10,611	18,582	27,641			

Appendix A - Summary

COA	Protection of Environment	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	0	0	0	187,300	0		
1932	Reimbursement of Grant FundsP o E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	0	0	0	1,400	0		
2002	Project Management Fees	0	5,831	10,000	0	5,831		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	11,669	20,000	10,690	3,629		
2042	Declared Species Group Expenses	11,405	13,209	22,646	20,497	1,804		
2062	Coastal Planning Projects Expenses	13,093	22,000	22,000	26,574	8,907		
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	32,538	52,709	74,646	276,123			
	Operating Revenue							
2203	Grant Income - Other	(6,000)	(9,000)	(9,000)	(122,100)	(3,000)		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	(8,040)	(11,669)	(20,000)	(1,200)	(3,629)		
	Total Operating Revenue	(14,040)	(20,669)	(29,000)	(158,355)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to/from Unspent Grant Reserve	(14,792)	(14,873)	(14,873)	16,162	(81)		
2080	Tfr to Landcare Reserve	284	399	500	1,280	115		
2071	Tfr from Unspent Grant Res.	4	0	0	(92,041)	(4)		
	Total Capital Expenditure / Reserve Transfers	(14,503)	(14,474)	(14,373)	(122,343)			
	Total Protection of Environment	3,994	17,566	31,273	(4,575)			

Appendix A - Summary

COA	Town Planning and Regional Development	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	5,586	7,000	12,000	11,173	1,414		
0162	Provision for LSL	0	0	16,000	(10,662)	0		
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	3,070	3,880	3,879	3,625	810		
2112	Salary & Wages Expense-T/Plan	67,561	109,473	187,674	166,713	41,912	*	Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	1,930	3,346	5,755	3,372	1,416		
2132	Superannuation - SGC 9.50%	6,113	10,626	18,224	16,358	4,513		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	30	2,952	11,800	508	2,922		
2192	Heritage Expenses	2,700	2,919	5,000	1,818	219		
2202	Town Planners Expenses	1,312	1,169	2,000	2,726	(143)		
2222	Motor Vehicle Expenses	2,722	2,625	4,500	5,524	(97)		
2232	Legal Expenses - Town Planners	8,555	5,831	10,000	1,037	(2,724)		
2242	Engineering Expenses	0	8,750	15,000	3,789	8,750		
2252	Advertising Expenses	0	1,169	2,000	1,404	1,169		
3012	Admin Allocation Expenses	22,377	31,094	53,310	66,879	8,717		
7052	Surveying & Land Expenses	0	23,331	40,000	3,520	23,331	*	Timing
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	10,029	41,298	68,570	43,830	31,269	*	Timing
	Total Operating Expenditure	131,985	255,463	455,712	331,998			

Appendix A - Summary

COA	Town Planning and Regional Development	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	(3,449)	0	0	(26,141)	3,449		
2233	Town Planning Fees Income - GST Free	(14,056)	(23,054)	(33,000)	(35,494)	(8,998)		
2243	Outsourced Planning Fees - Other LGs	(10,887)	(15,738)	(24,500)	(28,340)	(4,851)		
2263	Town Planning Fees Income - GST inc	(6,706)	(1,979)	(5,000)	(5,356)	4,727		
3603	Heritage Income	0	(1,000)	(2,000)	(909)	(1,000)		
	Total Operating Revenue	(35,099)	(41,771)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	95	(12,998)	(12,998)	(67,611)	(13,093)	*	Timing
2264	Land Development	60,448	59,000	59,000	0	(1,448)		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	95	0	0	0	(95)		
4801	Tfr to Land Development Reserv	793	1,303	2,000	2,410	510		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,745	10,350	10,500	570	(395)		
		13,176	(1,345)	(498)	(42,252)			
	Total Town Planning and Regional Development	110,062	212,347	390,714	193,506			

Appendix A - Summary

COA	Other Community Amenities	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,208	9,395	16,020	12,999	7,187		
3132	Community Development Expenses	19,476	24,527	28,250	123,140	5,051		
3162	Administration Allocated	33,565	44,569	76,409	0	11,004	*	
3212	Other Community Amenities Depreciation	1,857	1,211	2,080	2,077	(646)		
3222	Community Growth Fund	1,160	560	30,000	11,750	(600)		
	Total Operating Expenditure	58,266	80,262	152,759	149,966			
	Operating Revenue							
3113	Cemetery Income Received	(60)	(1,531)	(3,540)	(4,213)	(1,471)		
3613	Reimbursements & Contributions	0	(5,000)	(5,000)	0	(5,000)		
3633	Grant - Community Development	0	0	0	(90,732)	0		
	Total Operating Revenue	(60)	(6,531)	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	6,908	15,000	25,000	0	8,092		
0471	Tf From Unspent Grants/loans Res.	166	(8,652)	(21,750)	22,305	(8,818)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	7,074	6,348	3,250	2,379			
	Total Other Community Amenities	65,280	80,079	147,469	57,400			
Total Community Amenities		153,553	350,728	725,319	363,237			

Appendix A - Summary

COA	Public Halls and Civic Centres	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	24,709	16,121	27,635	27,601	(8,588)		
2722	Public Halls & Showgrounds Expense	29,807	41,585	69,368	19,163	11,778	*	Timing
2732	Nabawa Community Centre Expenses	22,408	55,280	81,834	40,123	32,872	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,557	2,078	2,901	3,080	521		
3202	Public Halls Admin Allocation	11,188	12,768	21,894	20,014	1,580		
	Total Operating Expenditure	89,669	127,832	203,632	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(68)	(110)	(38)	(68)		
2453	Showground/Halls Income Received	(3,505)	(1,000)	(12,000)	(6,484)	2,505		
2683	Contributions & Reimbursements	(3,204)	0	0	0	3,204		
3423	Grant Income - Yuna Community Centre	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(44,210)	(38,568)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	138,188	155,146	155,146	673,505	16,958	*	Timing
4925	Principal Repayment - Loan 89	3,685	4,951	7,482	7,050	1,266		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	141,873	160,097	152,628	580,555			
	Total Public Halls and Civic Centres	187,332	249,361	306,650	(606)			

Appendix A - Summary

COA	Swimming Areas and Beaches	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	11,188	12,523	21,471	20,114	1,335		
3412	Coronation Beach Expenses	19,639	31,917	50,111	31,931	12,278	*	Timing
7082	Beaches Depreciation	2,753	2,996	5,140	4,712	243		
	Total Operating Expenditure	33,580	47,436	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(44,937)	(43,859)	(62,000)	(68,111)	1,078		
3444	Fig Tree Camping Fees	(3,292)	(3,996)	(5,000)	(4,555)	(704)		
	Total Operating Revenue	(48,229)	(47,855)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(14,649)	4,581	14,722	(15,909)			

Appendix A - Summary

COA	Other Recreation and Sport	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	6,915	4,081	7,000	7,952	(2,834)		
1472	Yuna Oval Expenses	257	406	700	623	149		
1482	Sporting Clubs Expenses	34,438	46,413	66,037	72,567	11,975	*	Timing
2642	Parks, Gardens Expense	22,430	88,597	141,786	42,746	66,167	*	Timing
2702	Indoor Complex Expense	6,893	16,131	24,544	13,066	9,238		
2712	Tennis Clubs Expenses	3,441	5,760	6,784	4,838	2,319		
2752	Nabawa - Sport Complex Expense	2,039	800	800	11,432	(1,239)		
2772	Minor Gardening Equipment.	0	875	1,500	5,043	875		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	5,594	5,110	8,756	40,027	(484)		
7022	Parks & Gardens Depreciation	11,625	9,023	15,465	15,529	(2,602)		
7092	Other Rec & Sports Depreciation	37,949	22,715	38,935	38,887	(15,234)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	132,751	201,675	314,072	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,379)	(3,600)	(3,600)	(3,675)	(221)		
2803	Grants & Other Income Received	0	0	(400,000)	0	0		
	Total Operating Revenue	(3,379)	(3,600)	(403,600)	(3,675)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	0	0	500,000	17,155	0		
	Total Capital Expenditure / Reserve Transfers	0	0	500,000	17,155			
	Total Other Recreation and Sport	129,372	198,075	410,472	266,191			

Appendix A - Summary

COA	Libraries	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
2902	Library Expense	907	2,598	4,900	1,509	1,691	
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	500	
3582	Libraries Admin Allocations	27,971	32,676	56,012	28,160	4,705	
6922	Libraries Depreciation	33	35	56	56	2	
	Total Operating Expenditure	29,411	36,309	61,968	30,725		
COA	Other Culture	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
3602	Historical Roads Board Building Expense	0	0	0	3,385	0	
3626	Museum & Road Board Expense	4,602	6,247	8,282	4,225	1,645	
3652	Other Culture Depreciation	2,435	1,855	3,175	3,167	(580)	
3662	Community Heritage Programs	0	0	5,000	0	0	
	Total Operating Expenditure	7,036	8,102	16,457	10,777		
	Operating Revenue						
3445	Grant Funding Received	0	0	(2,000)	(71,422)	0	
3623	Reimbursements & Contributions - Culture	0	0	0	0	0	
2983	Reimbursements Costs	0	0	0	(10)	0	
	Total Operating Revenue	0	0	(2,000)	(71,432)		
	Capital Expenditure / Reserve Transfers						
3604	Capital Exp. - Land & Buildings	0	0	0	79,065		
3635	Building Reserve - Transfer from	0	0	0	(20,000)		
	Total Capital/Reserves	0	0	0	59,065		
	Total Other Culture	7,036	8,102	14,457	(1,590)		
Total Recreation and Culture		338,502	496,428	808,269	278,811		

COA	Road Constuction	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	Operating Revenue							
3133	Income Received - Cons. STS	0	(18,600)	(18,600)	(20,455)	(18,600)	*	Timing (Landowner reimbursement)
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(206,010)	(307,320)	(371,000)	(641,319)	(101,310)	*	Timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(243,102)	(331,414)	(662,828)	(240,000)	(88,312)	*	Timing
	Total Operating Revenue	(449,112)	(657,334)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	418,211	347,718	596,095	0	(70,493)	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	216,515	319,480	547,673	1,110,623	102,965	*	Dartmoor Road has exceeded internal operation cost budget. Remainder of RRG projects is causing a timing difference.
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	99,648	592,257	1,002,024	366,712	492,609	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	607	0	0	2,258	(607)		
	Total Capital Expenditure / Reserve Transfers	734,981	911,737	2,145,792	2,592,448			
	Total Road Construction	285,869	254,403	1,093,364	1,087,753			

COA	Road Maintenance	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	287,474	330,515	569,491	418,909	43,041	*	Timing
3502	Depot Maintenance	30,696	17,090	29,037	33,041	(13,606)	*	This is labour and associated overheads
3512	Street Lighting Expense	4,480	5,425	9,300	7,864	945		
3522	Depreciation	7,485	2,562	4,395	4,671	(4,923)		
3532	Street Trees	2,912	3,131	3,131	4,885	219		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	5,843	6,000	4,840	5,843		
3382	Flood Damage Expense	856,888	535,919	803,878	15,473	(320,969)	*	Timing
3592	Depot Tools (Not Capitalised)	378	2,000	2,000	2,494	1,622		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	3,095	5,831	10,000	145	2,736		
6912	Roads Depreciation	2,040,873	437,500	750,000	749,135	(1,603,373)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	3,241,482	1,353,016	2,194,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(107,999)	(108,000)	(99,400)	1		
3153	Other General Income	0	0	0	0	0		
3393	Hudson Resources - Dartmoor Road	(22,368)	(12,585)	(12,585)	(12,586)	9,783		More income received than budgeted
3583	Contributions & Reimbursements	(7,292)	0	0	0	7,292		Gravel royalties
3803	Contributions - Flood Damage.	(498,651)	(380,366)	(652,051)	0	118,285	*	Timing
	Total Operating Revenue	(636,311)	(500,950)	(772,636)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	1,589	0	10,000	0	(1,589)		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	(112,000)	(112,000)	(112,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	(110,411)	(112,000)	(102,000)	(367,365)			
	Total Road Maintenance	2,494,760	740,066	1,319,796	829,622			

COA	Road Plant Purchases	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	610	526	800	1,772	(84)		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3642	Loss on Sale Assets.	0	34,000	34,000	0	34,000	*	Timing
3912	Interest Expense - Loan 96	2,674	2,618	5,000	5,158	(56)		
	Total Operating Expenditure	3,284	37,144	39,800	8,383			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(64,900)	(64,900)	1,684	(64,900)	*	
	Total Operating Revenue	0	(64,900)	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	178,000	813,000	142,848	178,000	*	Timing
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	14,451	29,170	28,120	(0)		
3577	Principal Repayments - Loan 95	12,824	12,834	22,237	21,057	10		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(140,199)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	0	(29,000)	(209,000)	(9,091)	(29,000)	*	Timing
	Total Capital Expenditure / Reserve Transfers	27,275	176,285	515,208	258,312			
	Total Road Plant Purchases	30,559	148,529	490,108	268,379			

COA	Traffic Control	Jan-16	31-Jan-16	2015/2016	30-Jun-15		>\$10K	Comments
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var		
	Operating Expenditure							
4102	Traffic Admin Allocation	16,783	24,409	41,839	64,667	7,626		
6502	Vehicle Examination Expense	5,188	5,596	9,240	6,971	408		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	294	500	0	(296)		
	Total Operating Expenditure	22,561	30,299	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(3,182)	(3,500)	(6,000)	(6,236)	(318)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(1,144)	(1,737)	(2,200)	(2,478)	(593)		
	Total Operating Revenue	(4,326)	(5,237)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Timing
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0		
	Total Capital Expenditure / Reserve Transfers	0	26,748	26,748	28,699			
	Total Traffic Control	18,235	51,810	70,127	91,593			
	Total Transport	2,829,422	1,194,808	2,973,395	2,277,347			

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COA	Rural Services	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
4462	Operating Expenditure								
	Rural Services Admin Allocation	6,104	7,644	13,110	4,526	5,479	1,540		
6722	Noxious Weeds & Pest Expense	2,127	2,500	5,000	4,885	5,000	373		
	Total Operating Expenditure	8,230	10,144	18,110	9,411	10,479			
4404	Capital Expenditure / Reserve Transfers								
	Capital Exp. - Plant & Equipment	0	0	0	14,925	15,000	0		
	Total Rural Services	8,230	10,144	18,110	24,337	25,479			

COA	Tourism and Area Promotion	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
3952	Tourism Signage Expense	0	581	1,000	0	1,000	581		
3982	Tourism Expense	0	2,500	4,000	2,536	4,424	2,500		
4282	Promotional Expense	810	700	1,200	1,103	1,200	(110)		
	Total Operating Expenditure	810	3,781	6,200	3,639	6,624			
3973	Operating Revenue								
	Contr. & Reim. (Tourism).	0	(500)	(500)	0	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0	0			
	Total Tourism and Area Promotion	810	3,281	5,700	3,639	6,624			

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COA	Building Control	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	64,695	67,907	116,425	101,700	90,374	3,212		
4142	Reimbursement Expenditure	0	0	0	100	0	0		
4152	Provision for LSL	0	18,500	18,500	0	0	18,500	*	Timing
4622	Building Admin Allocation	50,348	65,737	112,692	45,156	54,668	15,389	*	Total admin costs are below budget
	Total Operating Expenditure	115,043	152,144	247,617	146,956	145,042			
	Operating Revenue								
4153	Building Licenses Income	(13,031)	(12,900)	(22,500)	(30,872)	(15,000)	131		
4163	Builder's Registration Board Fee	0	0	0	0	(300)	0		
4173	CTF Commissions Received	(315)	(124)	(250)	(285)	(150)	191		
4213	Building Commissions Received	(268)	(124)	(250)	(259)	(400)	144		
4183	Contributions & Reimbursements (Building)	(2,806)	0	0	0	0	2,806		
	Total Operating Revenue	(16,420)	(13,148)	(23,000)	(31,416)	(15,850)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	98,623	138,996	224,617	115,540	129,192			

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COA	Other Economic Services	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	147	250	(133)	500	147		
4222	Administration Allocation	55,942	73,605	126,181	0	0	17,663	*	Total admin costs are below budget
4242	Rehab. Gravel Pits Expense	893	2,919	5,000	2,718	10,000	2,026		
4252	Purchase of Stamps.	0	56	100	37	350	56		
4272	Other Expenditure	6,061	6,034	10,341	12,725	12,000	(27)		
	Total Operating Expenditure	62,896	82,761	141,872	15,347	22,850			
	Operating Revenue								
4223	Commission Received Australia Post	(3,492)	(2,450)	(4,200)	(3,943)	(3,500)	1,042		
4243	Annual Post Office Box Fee	(2,856)	(3,150)	(3,150)	(1,173)	(250)	(294)		
4253	Postage Stamp Income	(56)	(56)	(100)	(106)	(150)	0		
4263	Income Received	(3,875)	0	0	0	0	3,875		
4333	Photocopying Income	(18)	(20)	(50)	(18)	(200)	(2)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(10,747)	(6,126)	(7,950)	(5,691)	(4,550)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	107	130	200	277	350			
	Total Other Economic Services	52,257	76,765	134,122	9,934	18,650			
	Total Economic Services	159,920	229,186	382,549	153,449	179,945			

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		Jan-16	31-Jan-16	2015/2016	30-Jun-15			
COA	Plant Depreciation	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
5012	Operating Expenditure							
	Plant Depreciation	107,143	136,157	233,411	161,942	29,014	*	Offsets
6890	Depn Posted to Jobs	(88,567)	(136,157)	(233,411)	(161,942)	(47,590)	*	Offsets
	Total Plant Depreciation	18,576	0	0	0			
COA	Private Works	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
7302	Operating Expenditure							
	Private Works Expense	8,991	18,065	30,545	15,829	9,074		
7333	Operating Income							
	Private Works Income	(12,586)	(11,000)	(32,500)	(22,802)	1,586		
	Total Private Works	(3,595)	7,065	(1,955)	(6,974)			

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COA	Public Works Overheads	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0342	Provision for LSL	0	12,000	19,060	10,663	12,000	*	Timing
4312	Superannuation - Max 3% Works Staff	4,750	10,486	17,976	7,184	5,736		
4322	Superannuation Guarantee - Works Manager	5,329	5,467	9,376	8,778	138		
4332	Superannuation Guarantee - Works Staff	35,365	37,044	63,501	64,632	1,679		
4342	Salary Works Manager	51,545	51,506	88,295	89,636	(39)		
4352	Superannuation Max 3% - Works Manager	1,683	1,729	2,961	2,774	46		
4372	Public Works Sundry Expense	12,132	3,500	6,000	21,687	(8,632)		
4382	Works Manager - Conference Attendance	1,162	2,000	3,000	2,287	838		
4392	External Engineering Services	4,238	20,000	20,000	8,132	15,762	*	Timing
4402	Sick Leave	8,004	25,244	30,334	13,284	17,240	*	Timing
4412	Annual Leave	46,990	63,546	70,286	57,232	16,556	*	Timing
4432	Public Holiday Pay	22,121	15,167	30,334	27,311	(6,954)		
4422	Works LSL Expense	14,441	0	0	0	(14,441)	*	This is an allocation of wages only. Overall wages within budget
4442	Occupational Health & Safety Expense	8,264	5,684	9,752	5,004	(2,580)		
4452	Protective Uniform/ Minor Workwear	2,753	6,300	10,800	7,260	3,547		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	14,831	19,607	33,608	28,547	4,776		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	STAFF MEDICALS	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	139,856	176,400	302,394	83,574	36,544	*	Overall timing of administration overheads is below budget
6782	Workers Compensation Insurance	15,345	19,392	19,391	18,123	4,047		
7422	Less PWO Allocated to W & S	(247,251)	(437,820)	(737,068)	(439,720)	(190,569)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	141,742	37,252	(0)	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	141,742	37,252	(0)	(15,606)			

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COA	Plant Operation Costs	Jan-16 YTD Actual	31-Jan-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4472	In House Repairs & Maintenance	35,603	62,797	107,653	59,130	27,194	*	Timing
4482	Tyre Purchase Expense	20,937	23,919	41,000	35,975	2,982		
4492	Parts & Outside Repairs Expense	79,567	127,765	276,000	231,064	48,198	*	Timing
4502	Plant Licences Expense	6,561	6,950	6,950	1,142	389		
4512	Less POC Allocated to W & S	(442,132)	(473,641)	(811,960)	(673,284)	(31,509)	*	Overall timing of plant operatating overheads is below budget
4532	Tools & Consumables	11,744	10,267	16,000	11,997	(1,477)		
4542	Fuel, Oil & Grease	120,504	192,000	330,000	267,426	71,496	*	Timing
4552	Cutting Edges & Tips	7,664	5,930	9,500	7,409	(1,734)		
5112	Plant Operator - Admin Allocation	5,594	5,110	8,756	64,365	(484)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Timing
4602	Training Expense (incl Toolbox)	15,509	14,000	18,000	6,663	(1,509)		
	Total Operating Expenditure	(122,676)	13,448	40,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(23,438)	(22,703)	(40,000)	(47,729)	735		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(23,438)	(22,953)	(40,250)	(47,729)			
	Total Plant Operation Costs	(146,114)	(9,505)	0	0			

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		Jan-16	31-Jan-16	2015/2016	30-Jun-15			
COA	Salaries and Wages	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	433,092	574,801	897,287	813,263	141,709	*	Timing
4580	Salary & Wages Expense - Works	502,774	536,774	920,183	889,824	34,000	*	Timing
4592	Workers Compensation Paid	19,494	0	0	25,313	(19,494)	*	Offsets - ref below 4613
4600	Less Salary & Wages Allocated	(935,866)	(1,138,101)	(1,817,470)	(1,703,087)	(202,235)	*	Timing
4692	Paid Parental Leave Scheme	7,490	0	0	0	(7,490)		**Expenditure will be offset COA GL 4623
	Total Operating Expenditure	26,984	(26,526)	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(22,104)	0	0	(33,766)	22,104	*	Workers Compensation - Offsets - ref above 4592
4623	Paid Parental Leave Scheme	(9,198)	0	0	0	9,198		**Centrelink reimbursement refer COA GL 4692
	Total Operating Revenue	(31,302)	0	0	(33,766)			
	Total Salaries and Wages	(4,318)	(26,526)	(0)	(8,452)			
COA	Unclassified	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	417	1,280	1,920	284	863		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(132)	(960)	(1,920)	(284)	(828)		
	Total Unclassified	285	320	0	0			
	Total Other Property and Services	6,576	8,606	(1,956)	(31,032)			