

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 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 30 June 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 30 June 2016 of \$1,338,207.

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

Preparation

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Reviewed by: Maurice Battilana
Date prepared: 9-Aug-16

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2016

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Governance		\$ 7,700	14,200	14,200	19,925	5,725	40.32%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,321,246	2,329,129	7,883	0.34%	
General Purpose Funding - Other		475,211	475,211	475,211	511,696	36,485	7.68%	
Law, Order and Public Safety		33,970	33,970	33,970	35,602	1,632	4.80%	
Health		4,573	4,573	4,573	6,482	1,909	41.75%	
Education and Welfare		8,022	0	0	0	0		
Housing		14,040	14,040	14,040	18,806	4,766	33.95%	
Community Amenities		222,290	222,290	222,290	340,828	118,538	53.33%	▲
Recreation and Culture		482,710	482,710	482,710	95,773	(386,937)	(80.16%)	▼
Transport		864,339	881,411	881,411	900,161	18,750	2.13%	
Economic Services		31,450	38,131	38,131	37,625	(506)	(1.33%)	
Other Property and Services		74,670	74,670	74,670	91,270	16,600	22.23%	▲
Total Operating Revenue		4,540,221	4,562,452	4,562,452	4,387,297	(175,155)		
Operating Expense								
Governance		(451,002)	(459,457)	(459,457)	(350,037)	109,420	23.82%	
General Purpose Funding		(122,959)	(122,959)	(122,959)	(103,899)	19,060	15.50%	▲
Law, Order and Public Safety		(209,856)	(209,856)	(209,856)	(181,457)	28,399	13.53%	▲
Health		(8,370)	(8,370)	(8,370)	(8,410)	(40)	(0.48%)	
Education and Welfare		(7,200)	(2,000)	(2,000)	(2,067)	(67)	(3.35%)	
Housing		(15,227)	(15,227)	(15,227)	(8,645)	6,582	43.23%	▲
Community Amenities		(974,229)	(949,889)	(949,889)	(712,416)	237,473	25.00%	▲
Recreation and Culture		(672,851)	(674,766)	(674,766)	(555,946)	118,820	17.61%	▲
Transport		(2,285,813)	(2,414,811)	(2,414,811)	(5,064,244)	(2,649,433)	(109.72%)	▼
Economic Services		(413,799)	(405,299)	(405,299)	(332,443)	72,856	17.98%	▼
Other Property and Services		(72,717)	(88,573)	(88,573)	(47,277)	41,296	46.62%	▲
Total Operating Expenditure		(5,234,023)	(5,351,208)	(5,351,208)	(7,366,841)	(2,015,634)		
Funding Balance Adjustments								
Add back Depreciation		1,280,034	1,280,034	1,280,034	3,939,199	2,659,165	207.74%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(9,874)	21,026	(68.05%)	
Adjust Provisions and Accruals		0	0	0	20,419	20,419		▲
Net Cash from Operations		555,332	460,378	460,378	970,200	509,821		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,175,277	1,175,277	1,323,888	148,611	12.64%	▲
Proceeds from Disposal of Assets	8	209,000	209,000	209,000	181,179	(27,821)	(13.31%)	▼
Total Capital Revenues		1,282,328	1,384,277	1,384,277	1,505,067	120,790		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(297,146)	(273,757)	23,389	7.87%	
Infrastructure - Roads	13	(2,145,792)	(2,258,691)	(2,258,691)	(1,837,557)	421,134	18.65%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	(500,000)	(4,100)	495,900	99.18%	▲
Plant and Equipment	13	(813,000)	(681,596)	(681,596)	(781,041)	(99,445)	(14.59%)	▼
Tools, Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(53,601)	(1,161)	(2.21%)	
Total Capital Expenditure		(3,795,378)	(3,789,873)	(3,789,873)	(2,950,056)	839,817		
Net Cash from Capital Activities		(2,513,050)	(2,405,596)	(2,405,596)	(1,444,988)	960,608		
Financing								
Proceeds from New Debentures		140,199	73,885	73,885	73,885	0	0.00%	
Interfund Transfer		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	284,541	337,123	337,123	339,922	2,799	0.83%	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(58,888)	(58,889)	(58,889)	(58,888)	1	0.00%	
Transfer to Reserves	7	(26,400)	(213,854)	(213,854)	(348,876)	(135,022)	(63.14%)	▼
Net Cash from Financing Activities		339,452	138,265	138,265	6,043	(132,222)		
Net Operations, Capital and Financing		(1,618,266)	(1,806,953)	(1,806,953)	(468,746)	1,338,207		
Opening Funding Surplus(Deficit)	3	1,618,266	1,806,953	1,806,953	1,806,953	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	0	1,338,207	1,338,207		

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.

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 June 2016

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	\$	%	
Rates	9	2,321,246	2,321,246	2,321,246	2,329,129	7,883	0.34%	
Operating Grants, Subsidies and Contributions	11	1,716,743	1,743,124	1,743,124	1,567,183	(175,941)	(10.09%)	
Fees and Charges		369,280	361,257	361,257	373,480	12,223	3.38%	
Interest Earnings		57,000	57,000	57,000	70,489	13,489	23.66%	
Other Revenue		11,050	14,925	14,925	17,324	2,399	16.07%	
Profit on Disposal of Assets	8	64,900	64,900	64,900	29,692	(35,208)	(54.25%)	
Total Operating Revenue		4,540,219	4,562,452	4,562,452	4,387,297	(175,155)		
Operating Expense								
Employee Costs		(1,543,403)	(1,512,963)	(1,512,963)	(1,372,049)			
Materials and Contracts		(2,017,477)	(2,184,569)	(2,184,569)	(1,780,568)	404,001	18.49%	
Utility Charges		(61,887)	(55,029)	(55,029)	(53,908)	1,121	2.04%	
Depreciation on Non-Current Assets		(1,280,034)	(1,280,034)	(1,280,034)	(3,939,199)	(2,659,165)	(207.74%)	
Interest Expenses		(10,701)	(10,701)	(10,701)	(9,280)	1,421	13.28%	
Insurance Expenses		(187,854)	(175,247)	(175,247)	(135,975)	39,272	22.41%	
Other Expenditure		(98,665)	(98,665)	(98,665)	(56,044)	42,621	43.20%	
Loss on Disposal of Assets	8	(34,000)	(34,000)	(34,000)	(19,818)	14,182	41.71%	
Total Operating Expenditure		(5,234,021)	(5,351,208)	(5,351,208)	(7,366,841)	(2,156,547)		
Funding Balance Adjustments								
Add back Depreciation		1,280,034	1,280,034	1,280,034	3,939,199			
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(9,874)	21,026	(68.05%)	
Adjust Provisions and Accruals		0	0	0	20,419	20,419		
Net Cash from Operations		555,332	460,378	460,378	970,200	509,822	110.74%	
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,175,277	1,175,277	1,323,888			
Proceeds from Disposal of Assets	8	209,000	209,000	209,000	181,179	(27,821)	(13.31%)	
Total Capital Revenues		1,282,328	1,384,277	1,384,277	1,505,067	120,790	8.73%	
Capital Expenses								
Land Held for Resale		0	0	0	0	92,969		
Land and Buildings	13	(284,146)	(297,146)	(297,146)	(273,757)	23,389	8.54%	
Infrastructure - Roads	13	(2,145,792)	(2,258,691)	(2,258,691)	(1,837,557)	421,134	18.65%	
Infrastructure - Parks	13	(500,000)	(500,000)	(500,000)	(4,100)	495,900	99.18%	
Plant and Equipment	13	(813,000)	(681,596)	(681,596)	(781,041)	(99,445)	(14.59%)	
Tools Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(53,601)	(1,161)	(2.21%)	
Total Capital Expenditure		(3,795,378)	(3,789,873)	(3,789,873)	(2,950,056)	839,817	22.16%	
Net Cash from Capital Activities		(2,513,050)	(2,405,596)	(2,405,596)	(1,444,988)	960,608	39.93%	
Financing								
Proceeds from New Debentures		140,199	73,885	73,885	73,885	2,640,242		
Transfer from Reserves	7	284,541	337,123	337,123	339,922	2,733,212		
Repayment of Debentures	10	(58,888)	(58,889)	(58,889)	(58,888)			
Transfer to Reserves	7	(26,400)	(213,854)	(213,854)	(348,876)			
Net Cash from Financing Activities		339,452	138,265	138,265	6,043	(132,222)	(95.63%)	
Net Operations, Capital and Financing		(1,618,266)	(1,806,953)	(1,806,953)	(468,746)	1,338,207	(74.06%)	
Opening Funding Surplus(Deficit)	3	1,618,266	1,806,953	1,806,953	1,806,953	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	0	1,338,207	1,338,207		

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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	5,725	40.32%		Permanent	Additional LGIS reimbursements
General Purpose Funding - Rates	7,883	0.34%		Permanent	Partly due to recognition of Excess rates
General Purpose Funding - Other	36,485	7.68%	▲	Permanent	Increased revenue interest
Law, Order and Public Safety	1,632	4.80%	▼		Below \$10,000
Health	1,909	41.75%			Below \$10,000
Education and Welfare	0				
Housing	4,766	33.95%	▲		Below \$10,000
Community Amenities	118,538	53.33%		Permanent	Additional State NRM Grant funds not listed in original budget
Recreation and Culture	(386,937)	(80.16%)	‡	Permanent	Grant funding not rec'd BHP project building component
Transport	18,750	2.13%		Timing	R2R funds rec'd for prior period
Economic Services	(506)	(1.33%)	▲		below \$10,000
Other Property and Services	16,600	22.23%	▲	Permanent	Payroll reimbursement not in original budget
Operating Expense			‡		
Governance	109,420	23.82%		Timing	Various expenses are below budget with some to be accrued - Admin S&W reduced; consultancy relisted, admin allocations below budget
General Purpose Funding	19,060	15.50%	▲	Timing	Admin Allocations below budget
Law, Order and Public Safety	28,399	13.53%	▲	Timing	Admin Allocations below budget
Health	(40)	(0.48%)			Below \$10,000
Education and Welfare	(67)	(3.35%)			Below \$10,000
Housing	6,582	43.23%	▲		Below \$10,000
Community Amenities	237,473	25.00%	▲	Permanent	Overall refuse expense, Planning Projects & Community Growth Fund expenditure reduced
Recreation and Culture	118,820	17.61%	▲	Permanent	BHP Project, building maintenance expenditure reduced
Transport	(2,649,433)	(109.72%)	▼	Timing	Depn on roads higher than budget due to valuation change, still to be reviewed
				Permanent	Increased Flood damage expense offset by grant funds
Economic Services	72,856	17.98%	▲	Timing	Admin Allocations below budget; LSL provision not req'd
Other Property and Services	41,296	46.62%	▲	Timing	Overall allocation of admin & public works overheads below budget
Capital Revenues					
Grants, Subsidies and Contributions	148,611	12.64%	▲	Permanent	Additional R2R, Planning & State NRM funds
Proceeds from Disposal of Assets	(27,821)	(13.31%)	▼	Permanent	Less proceeds for trade on large plant
Capital Expenses					
Land and Buildings	23,389	7.87%		Timing	Refer Note 13 - Admin storage, cemetery expenses reduced
Infrastructure - Roads	421,134	18.65%	▲	Timing	Refer Note 13 for detailed roadwork program expenditure
Infrastructure - Parks	495,900	99.18%	▲	Timing	Refer Note 13 - BHP Project
Plant and Equipment	(99,445)	(14.59%)	▼	Permanent	Refer Note 13 DFES changeover not in original budget
Tools and Equipment	(1,161)	(2.21%)			Below \$10,000

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Financing					
Loan Principal	1	0.00%			Below \$10,000
Transfers to reserves	(135,022)	(63.14%)	▼	Timing	Transfers for Unspent Grant Funds end of year

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 3: NET CURRENT FUNDING POSITION

			Positive=Surplus (Negative=Deficit)	
			YTD 30 Jun 2016	30th June 2015
Note	YTD 30 Jun 2016	30th June 2015		
			\$	\$
Current Assets				
Cash Unrestricted	4	1,518,474	1,700,530	
Cash Restricted	4	1,179,127	1,651,745	
Receivables - Rates	6	98,478	125,964	
Receivables -Other	6	33,297	257,679	
Interest / ATO Receivable/Trust		66,738	3,729	
Inventories		2,065	2,086	
		2,898,180	3,741,733	
Less: Current Liabilities				
Payables		(380,845)	(262,072)	
ATO Payable		0	(20,964)	
Provisions		(314,941)	(314,941)	
		(695,786)	(597,977)	
Less: Cash Reserves	7	(1,179,127)	(1,651,745)	
Add: Leave Provisions		314,941	314,941	
Net Current Funding Position		1,338,207	1,806,953	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		69,588			69,588	WBC	
At Call (305784)		1,448,186			1,448,186	WBC	
TD 473702 (YFIG Contribution)		0			0	WBC	
At Call (000067)				74,976	74,976	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,784		93,784	WBC	
TD 39-6938 - Water	2.10%		13,992		13,992	WBC	
TD 39-6903 - Office	2.10%		19,195		19,195	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,094		262,094	WBC	
TD 39-2582 - Legal	2.10%		39,325		39,325	WBC	
TD 39-6946 - Grants	2.10%		134,924		134,924	WBC	
TD 39-2574 - Land	2.10%		62,167		62,167	WBC	
TD 39-2590 - Roadworks	2.10%		1,059		1,059	WBC	
TD 39-2582 - Landcare	2.10%		25,557		25,557	WBC	
TD 39-2558 - Building	2.10%		527,030		527,030	WBC	
TD 462763 - POS Bill Hemsley Park	2.46%			291,658	291,658	WBC	11.08.2016
TD 454181 - POS Wokarena	2.35%			130,825	130,825	WBC	31.10.2016
TD 454202 - Wokarena Intersection Upgrade	2.35%			116,161	116,161	WBC	31.10.2016
Total		1,518,474	1,179,127	613,621	3,311,222		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 5: BUDGET AMENDMENTS

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

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

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 6: RECEIVABLES

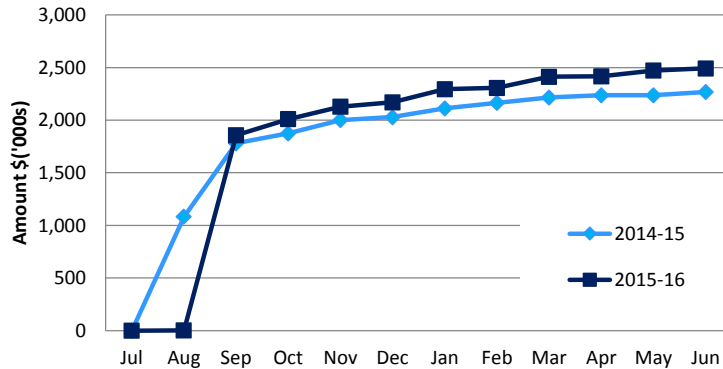
Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	YTD 30 Jun 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,343,564	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(2,492,816)	(2,269,133)
Equals Current Outstanding	98,478	125,964
Net Rates Collectable	98,478	125,964
% Collected	96.20%	98.73%

Note 6 - Rates Receivable



Comments/Notes - Receivables Rates

Receivables - General

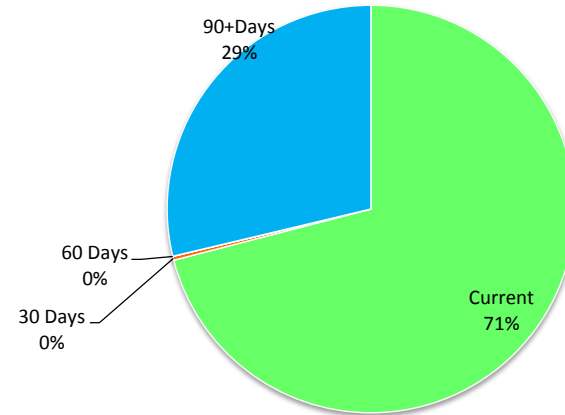
Receivables - General

Total Receivables General Outstanding

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	23,626	105	1	9,565
Total Receivables General Outstanding				33,297

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



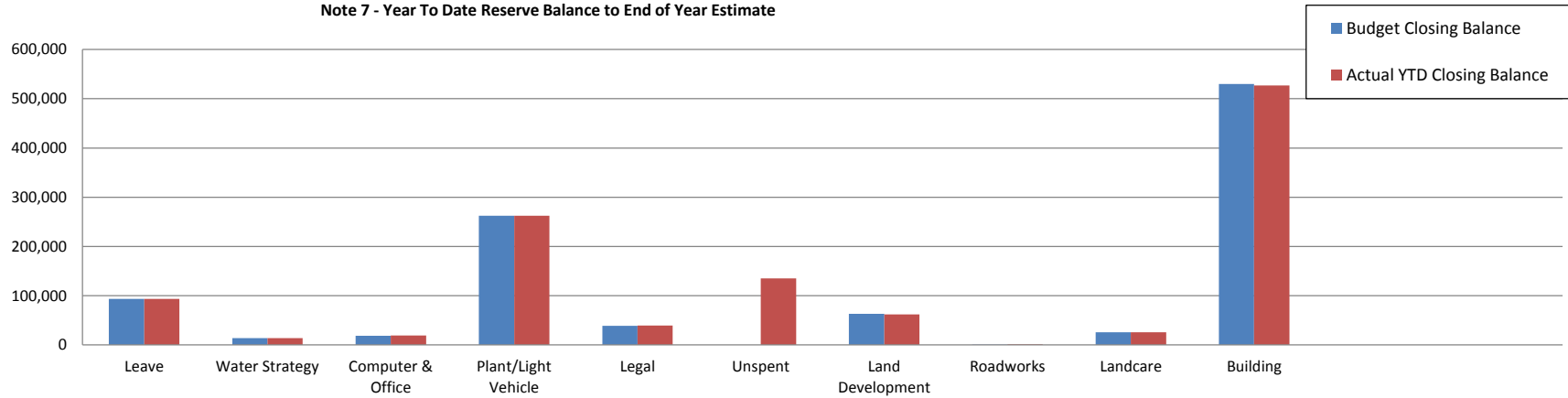
Comments/Notes - Receivables General

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 7: Cash Backed Reserve

2015-16		Budget	Actual	Budget	Actual	Budget	Actual	Transfer out	Budget Closing	Actual YTD Closing
Name	Opening Balance	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Reference	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	1,201	0	0	0	0		93,583	93,784
Water Strategy	13,813	200	179	0	0	0	0		14,013	13,992
Computer & Office	43,645	200	550	0	0	(25,000)	(25,000)		18,845	19,195
Plant/Light Vehicle	128,929	2,000	1,761	183,986	183,986	(52,582)	(52,582)		262,333	262,094
Legal	28,378	500	447	10,000	10,500	0	0		38,878	39,325
Unspent	63,541	0	621	0	137,102	(63,541)	(66,340)		0	134,924
Land Development	120,054	2,000	1,113	0	0	(59,000)	(59,000)		63,054	62,167
Roadworks	112,452	0	607	0	0	(112,000)	(112,000)		452	1,059
Landcare	36,621	500	468	3,468	3,468	(15,000)	(15,000)		25,589	25,557
Building	530,157	10,000	6,873	0	0	(10,000)	(10,000)		530,157	527,030
	1,170,173	16,400	13,820	197,454	335,056	(337,123)	(339,922)		1,046,904	1,179,127

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 30 June 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Full Year			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
127,273	25,467	62,000	(39,806)	Grader	(32,000)	(39,806)	(7,806)	P0288
50,000	12,000	18,182	(19,818)	Crew Cab Truck	10,000	-19,818	(29,818)	P867
50,000	22,500	32,770	5,270	Backhoe	(2,000)	5,270	7,270	P20
5,000	1,000	5,000	1,000	2WD Tractor	900	1,000	100	P474
27,932	27,932	30,000	30,000	4x4 Utility (DCEO)	25,000	30,000	5,000	P30
37,361	37,361	32,727	32,728	CEO Vehicle	29,000	32,728	3,728	P41
12,489	12,489	500	500	Utility Suzuki	0	500	500	P6545
310,055	138,749	181,179	9,874		30,900	9,874	(21,026)	

Comments - Capital Disposal/Replacements

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
GRV	6.8778	243	4,757,575	322,061	16,144	573	338,778	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	5,936	-334	1,706,718	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	2,197,345	22,080	239	2,219,664	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							2,343,564				2,321,246
Amount from General Rates							2,343,564				2,321,246
Ex-Gratia Rates							0				0
Excess Rates							(14,435)				0
Totals							2,329,129				2,321,246

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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		7,482	7,482	39,761	39,761	2,988	2,901
Loan 95 - Plant	22,236		22,236	22,237	0	(1)	696	800
Loan 96 - Plant	123,380		29,170	29,170	94,210	94,210	4,704	5,000
Loan 97 - Plant		73,885	0	0	73,885	73,885	594	0
	192,859	73,885	58,888	58,889	207,856	207,855	8,983	8,701

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

New loan for Grader was received

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval (Y/N)	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
			\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC		225,934		225,934		225,934	0
Grants Commission - General	WALGGC		175,594		175,594		172,671	2,923
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200		1,564	(364)
Other / Minor			6,500	6,500	13,000		18,362	(5,362)
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant - Fire Vehicles	Dept. of Fire & Emergency Serv.						115,819	(115,819)
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		24,195	0
HOUSING								
Other / Minor								0
COMMUNITY AMENITIES								
Coastal Planning Project	Dept of Planning		9,000		9,000		9,000	0
Reimbursements							8,401	(8,401)
Dolby Creek	Tfr from trust		20,000		20,000		15,975	4,025
Cemetery Income			3,540		3,540		1,809	1,731
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000		5,000	0
Pool Revitalisation Program	Dept Sport & Rec						6,667	(6,667)
State NRM Program	State NRM						73,000	(73,000)
Town Planning Projects	Department of Planning Northern Planning Program 2015/2016						50,000	(50,000)
RECREATION AND CULTURE								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000		400,000		6,183	393,817
Yuna Community Centre	Dept of Sport and Rec General		37,500		0	37,500	37,500	0
Reimbursements Public Halls					0		3,204	(3,204)
SHO approved consultants	State Heritage Office		2,000			2,000	0	2,000
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
TRANSPORT								
Dartmoor road gravel sheeting	RRG		96,000			96,000	96,000	0
Valentine Road - upgrade seal	RRG		261,667			261,667	261,666	1
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	13,333	0
East Nabawa Road	RRG		0	101,949		101,949	101,949	0
Roads to Recovery	R2R		662,828			662,828	697,621	(34,793)
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051		708,836	(56,785)
Nolba Raod	Landowner contribution		18,600		18,600		14,705	3,895
Dartmoor road gravel sheeting	Hudson Resources		12,585	9,783	22,368		22,368	(0)
Other	Gravel royalties		0	7,292	7,292		8,792	(1,500)
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
Long service leave contribution				2,806	2,806		2,806	0
OTHER								
Workers Compensation			0	0	0	0	22,614	(22,614)
Other/minor			1,920	0	1,920	0	1,758	162
Diesel Fuel Rebate			40,000		40,000		45,264	(5,264)
TOTALS			2,790,071	128,330	1,743,124	1,175,277	2,891,072	27,329

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 30-Jun-16
	\$	\$	\$	\$
Bonds - Hall Hire	0	6,970	(5,390)	1,580
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	12,079	(15,817)	1,167
CTF Levy	10,413	13,902	(22,367)	1,948
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	50	(50)	5,000
Contribution from Sub-divider	610,498	15,112	(23,050)	602,561
Post Office Deposit	940	432	(110)	1,262
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	631,859	48,945	(67,183)	613,621

Summary by Program

	30-Jun-16	30-Jun-16	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	103,899	133,959	133,959	202,690
Governance	350,037	459,457	459,457	384,992
Law, Order and Public Safety	181,457	209,856	209,856	182,015
Education	2,067	2,000	2,000	3,448
Health	8,410	8,370	8,370	21,527
Housing	8,645	15,227	15,227	27,046
Community Amenities	712,416	949,889	949,889	1,002,221
Recreation and Culture	555,946	674,766	674,766	460,950
Transport	5,064,244	2,414,811	2,414,811	1,445,917
Economic Services	332,443	404,799	405,299	175,354
Other Property and Services	61,741	88,573	88,573	89,155
Total Expenditure (E)	7,381,303	5,361,708	5,362,208	3,995,315
	30-Jun-16	30-Jun-16	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,840,825)	(2,807,457)	(2,807,457)	(3,577,408)
Governance	(19,925)	(14,200)	(14,200)	(24,510)
Law, Order and Public Safety	(151,422)	(33,970)	(33,970)	(352,853)
Education	0	0	0	(7,292)
Health	(6,482)	(4,573)	(4,573)	(8,918)
Housing	(18,806)	(14,040)	(14,040)	(23,705)
Community Amenities	(340,828)	(222,290)	(222,290)	(476,962)
Recreation and Culture	(133,273)	(522,210)	(522,210)	(838,914)
Transport	(2,070,730)	(2,017,188)	(2,017,188)	(1,680,663)
Economic Services	(37,625)	(37,631)	(38,131)	(37,107)
Other Property and Services	(105,733)	(74,670)	(74,670)	(120,187)
Total Revenue (R)	(5,725,648)	(5,748,229)	(5,748,729)	(7,148,519)
Operating (Profit)/Loss (R-E)	1,655,655	(386,521)	(386,521)	(3,153,204)

Adjustment for Non-Cash Items	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	3,939,199	1,280,034	1,280,034	1,172,435
Profit/Loss on Sale of Asset	(9,874)	(30,900)	(30,900)	(9,874)
Movement in wage accruals	22,169	0	0	(48,852)
Movement in deferred pensioner rates	(1,750)	0	0	(343)
Interfund tfr	0	0	0	0
Total Non-Cash Items (NC)	3,949,744	1,249,134	1,249,134	1,113,366
Capital Expenditure	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	273,757	297,146	297,146	957,355
Plant and Equipment	781,041	681,596	681,596	309,080
Furniture and Equipment	30,285	25,692	25,692	0
Roads	1,837,557	2,258,691	2,258,691	2,584,265
Tools and Equipment	23,315	26,748	26,748	23,699
Parks and Ovals	4,100	500,000	500,000	17,155
Transfer from Reserves	(329,092)	(337,123)	(337,123)	(591,821)
Transfer to Reserves	338,046	213,854	213,854	100,789
Repayment of Debentures	58,888	58,889	58,889	153,982
Proceeds from new loans	(73,885)	(73,885)	(73,885)	0
Proceeds from sale of equipment	(181,179)	(209,000)	(209,000)	(83,351)
	2,762,834	3,442,608	3,442,608	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,806,953)	(1,806,953)	(985,004)
Closing (Surplus)/Deficit	(1,338,207)	0	0	(1,780,421)

COA	Rate Revenue	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	6,506	11,000	11,000	12,404	4,494		
0032	Rates Stationary/postage	2,591	2,500	2,500	1,220	(91)		
0062	Sundry Expenses	234	2,000	2,000	15	1,766		
0082	Rates - Other Costs.	0	1,200	1,200	120	1,200		
0132	Valuation Expenses	13,231	13,500	13,500	13,222	269		
0352	Rates - Administration Allocation	81,337	101,759	101,759	175,697	20,422	*	Overall allocations are below full budget
	Total Operating Expenditure	103,898	131,959	131,959	202,678			
	Operating Revenue							
0030	General Rates Income	(2,321,370)	(2,321,245)	(2,321,245)	(2,177,288)	125		
0012	Legal Fees GST Free	(7,834)	(11,000)	(11,000)	(10,964)	(3,166)		
0033	Back Rates	(239)	0	0	(2,264)	239		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(47)		
0071	Interim Rates Raised	(22,080)	0	0	(23,046)	22,080	*	Additional income
0113	Interest - Overdue Rates	(16,560)	(10,000)	(10,000)	(14,554)	6,560		
0123	Interest - Instalment Payments	(6,582)	(5,000)	(5,000)	(6,654)	1,582		
0133	Interest - Deferred Rates	0	(100)	(100)	(232)	(100)		
0143	Administration Charges	(4,689)	(3,500)	(3,500)	(4,104)	1,189		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(5,442)	(3,060)	(3,060)	(5,685)	2,382		
	Total Operating Revenue	(2,394,873)	(2,364,029)	(2,364,029)	(2,254,343)			
	Total Rate Revenue	(2,290,975)	(2,232,070)	(2,232,070)	(2,051,665)			

COA	General Purpose Income	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	2,000	2,000	11	2,000		
	Operating Revenue							
0201	Legal Reserve Income	(447)	(500)	(500)	(570)	(53)		
0203	Leave Reserve Income	(1,201)	(1,000)	(1,000)	(1,288)	201		
0204	Land Development Reserve Income	(1,113)	(2,000)	(2,000)	(2,410)	(887)		
0205	Building Reserve Income	(6,873)	(10,000)	(10,000)	(12,442)	(3,127)		
0206	Roadworks Reserve Income	(607)	(500)	(500)	(2,258)	107		
0213	Plant Reserve Income	0	0	0	0	0		
0215	Unspent Grants Reserve Income	(658)	0	0	(8,749)	658		
0223	Water Strategy Reserve Income	(179)	(200)	(200)	(277)	(21)		
0233	Grants Commission - Road Funding	(225,934)	(225,934)	(225,934)	(763,527)	0		
0243	Office & Equipment Reserve Income	(550)	(200)	(200)	(383)	350		
0253	Grants Commission - Equalisation (General Pu	(172,671)	(175,594)	(175,594)	(490,272)	(2,923)		
0273	Plant/Light Vehicle Reserve Income	(1,761)	(2,000)	(2,000)	(3,538)	(239)		
0453	Interest Received - Municipal Account	(33,490)	(25,000)	(25,000)	(36,070)	8,490		
0506	Landcare Reserve Income	(468)	(500)	(500)	(1,280)	(32)		
	Total Operating Revenue	(445,952)	(443,428)	(443,428)	(1,323,065)			
	Total General Purpose Income	(445,952)	(441,428)	(441,428)	(1,323,053)			
	Total General Purpose Funding	(2,736,926)	(2,673,498)	(2,673,498)	(3,374,718)			

COA	Governance	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year 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	17,033	22,500	22,500	17,911	5,467		
0192	Members Conference & Training Expenses	17,806	20,000	20,000	11,805	2,194		
0202	Members Insurance Expense	10,992	11,000	11,000	13,600	8		
0232	Consultancy & Legal Expenses	7,463	23,500	23,500	4,069	16,037	*	Nabawa Hill Communication Tower lease yet to be finalised.
0242	Members Sitting Fees.	30,071	35,076	35,076	28,343	5,005		
0252	Members Remuneration Expenses	16,950	20,600	20,600	10,835	3,650		
0262	President & Deputy Allowances.	12,189	12,189	12,189	8,033	0		
0272	Council Chambers Repairs & Maintenance	97	5,326	5,326	139	5,229		
0332	Furniture & Equipment	7,302	9,000	9,000	0	1,698		
0442	Members Administration Allocation	172,840	209,852	209,852	188,369	37,012	*	Overall allocations are below full budget
0462	Meeting & Refreshments Expense	19,708	26,000	26,000	16,890	6,292		
1822	Accounting & Audit Expenses	26,300	40,000	40,000	41,872	13,700	*	Annual Audit fees for one off audits relisted in 16/17 Budget ie R2R Annual Audit
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	2,902	7,202	7,202	2,902	4,300		
	Total Operating Expenditure	350,037	455,745	455,745	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	350,037	455,745	455,745	344,697			

COA	Adminstation	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year 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	38,578	28,500	28,500	27,988	(10,078)	*	Additional FBT was payable
0282	Administration SGC 9.50%	47,990	52,565	52,565	47,149	4,575		
0292	Admin Salaries Expense	571,230	600,026	600,026	505,317	28,796	*	Admin salaries & wages under budget due to staff reductions
0294	Admin Staff Housing Allowance	14,477	18,693	18,693	15,039	4,216		
0312	Admin - Max 3% Council Additional Contr	10,293	13,600	13,600	7,920	3,307		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	17,000	17,000	19,933	122		
0402	Insurance Expense	2,760	3,806	3,806	3,557	1,046		
0422	Office Gardens Expenses	28,770	29,179	29,179	19,924	408		
0432	Admin Building Operations	18,696	26,316	26,316	24,501	7,620		
0472	Office Expenses - General	16,434	20,500	20,500	9,992	4,066		
0473	Admin Building Repairs & Maintenance	6,299	10,000	10,000	10,332	3,701		
0482	Office Telephone & Internet Expenses	24,485	27,525	27,525	21,139	3,040		
0492	Advertising Expenses	8,586	10,000	10,000	3,425	1,414		
0502	Computer Hardware Service & Repair	16,463	26,500	26,500	21,748	10,037	*	Managed Service Agreement only, Cloud Services allocated to COA GL 0364
0512	Furniture & Equipment - (Expensed)	1,204	7,500	7,500	3,732	6,296		
0522	Freight & Postage Expense	2,110	3,000	3,000	2,317	890		
0542	Printing & Stationary Expense	25,709	30,000	30,000	25,510	4,291		
0552	Motor Vehicle Expenses	4,610	5,000	5,000	14,131	390		
0562	Administration LSL Expense	5,149	5,150	5,150	0	1		
0592	Admin Allocated to Programs	(1,016,709)	(1,225,814)	(1,225,814)	(1,005,706)	(209,105)	*	Allocations are reflective of full year expenses
0622	Uniform Expense	1,319	3,700	3,700	1,399	2,381		
0632	Staff Training, Conference and Recruitment	6,162	31,500	31,500	14,044	25,339	*	Staff training deferred & provision for staff recruitment not req'd
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	40,438	108,786	108,786	65,123	68,348	*	Timing - Valuation Plant & Equipment; IPR Reports, Website funds not expended in15/16 budget
0702	Bank Fees & Charges	5,164	6,100	6,100	5,737	936		
0712	Occupational Health & Safety	529	5,000	5,000	6,428	4,471		
0722	Accounting Software Operating Expenditure	34,136	39,850	39,850	35,673	5,714		
7002	Admin Depreciation	50,143	81,530	81,530	80,850	31,387	*	Non-cash expense, all deprn to be reviewed with auditors
	Total Operating Expenditure	(0)	3,711	3,711	37,806			

COA	Adminstration	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(1,564)	(1,200)	(1,200)	(2,438)	364		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(18,362)	(13,000)	(13,000)	(19,583)	5,362		
	Total Operating Revenue	(19,925)	(14,200)	(14,200)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	19,068	30,000	30,000	5,900	10,933	*	\$10,000 for Draft Plans for rear verandah enclosure budget not expended
0364	Office Furniture & Equipment (F&E)	30,285	25,692	25,692	0	(4,593)		
0371	T/f From Office Eq Reserve	(25,000)	(25,000)	(25,000)	0	0		
4750	Tfr to Leave Reserve	1,201	1,000	1,000	51,288	(201)		
4785	Transfer from Unspent Grant Fund	(12,406)	(12,406)	(12,406)	12,406	0		
4770	Tfr to Office & Equipment Reserve	550	200	200	35,448	(350)		
4780	Tfr to Plant/Light Vehicle Reserve	1,761	2,000	2,000	3,538	239		
	Total Capital Expenditure / Reserve Transfers	15,459	21,486	21,486	108,580			
	Total Administration	(4,466)	10,997	10,997	124,366			
	Total Governance/Administration	345,571	466,743	466,743	469,063			

COA	Fire Prevention	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	10,167	14,038	14,038	24,539	3,871		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	1,023		
0762	Ranger's Allocation Expenses	15,745	17,480	17,480	10,700	1,735		
0832	ESL - Shire Properties.	748	800	800	768	52		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	0	1,000		
1722	Brigades Operating Expenses	36,098	37,390	37,390	37,915	1,292		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	66,278	68,420	68,420	67,715	2,142		
	Total Operating Expenditure	130,513	141,628	141,628	143,046			
	Operating Revenue							
0703	Fines & Penalties Income	(2,250)	(1,250)	(1,250)	(1,544)	1,000		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(24,195)	(24,195)	(24,195)	(32,065)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	0	(1,000)		
0915	Capital Grant - FESA	(115,819)	0	0	(311,690)	115,819	*	Capital Grant not in original budget
	Total Operating Revenue	(146,264)	(30,445)	(30,445)	(349,299)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	115,819	0	0	116,557	(115,819)	*	Capital Grant not in original budget
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	0		
		115,819	0	0	311,690			
	Total Fire Prevention	100,068	111,183	111,183	105,437			

COA	Animal Control	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	20,334	26,150	26,150	11,264	5,816		
0842	Animal Control Expenses	6,991	5,500	5,500	5,222	(1,491)		
0852	Rangers Allocation	15,745	17,480	17,480	6,448	1,735		
		0	0	0		0		
	Total Operating Expenditure	43,071	49,130	49,130	22,933			
	Operating Revenue							
0843	Impoundment Fees	(362)	(250)	(250)	(141)	112		
0853	Dog/Cat Registrations Income	(4,396)	(2,775)	(2,775)	(3,413)	1,621		
0863	Fines & Penalties	(400)	(500)	(500)	0	(100)		
						0		
	Total Operating Revenue	(5,158)	(3,525)	(3,525)	(3,554)			
	Total Animal Control	37,913	45,605	45,605	19,379			
COA	Other Law, Order and Public Safety	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	1,524	0		
0902	Rangers Allocation	7,873	8,740	8,740	16,207	867		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000		
	Total Operating Expenditure	7,873	9,740	9,740	17,930			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0			
	Total Other Law, Order and Public Safety	7,873	9,740	9,740	17,930			

COA	Rangers Expenses	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,915	1,928	1,928	1,883	13		
0892	Salary & Wages Expense-Rangers	58,380	66,900	66,900	62,072	8,520		
0912	Rangers Workers Compensation Expense	1,533	1,937	1,937	1,810	404		
0922	Rangers Superannuation SGC 9.50%	6,064	6,553	6,553	6,143	489		
0932	Conference & Training	0	1,500	1,500	0	1,500		
0952	Rangers Expenses Allocated	(78,727)	(87,400)	(87,400)	(78,306)	(8,673)		
0982	Rangers Expense	10,835	7,940	7,940	6,018	(2,895)		
1012	Tools & Equipment - Low Value	0	1,000	1,000	380	1,000		
0152	Provision for LSL	0	9,000	9,000	(7,385)	9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		
	Total Operating Expenditure	(0)	9,358	9,358	(1,894)			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	34,749	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		
0971	Tfr from Unspent Grant Res.	(1,514)	(1,514)	(1,514)	(9,068)	0		
	Total Capital Expenditure / Reserve Transfers	(1,514)	(1,514)	(1,514)	25,852			
	Total Rangers Expenses	(1,514)	7,844	7,844	23,958			
	Total Law, Order and Fire Safety	144,340	174,372	174,372	166,705			

COA	Education	30-Jun-16 YTD Actual	30-Jun-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	2,067	2,000	2,000	3,448	(67)		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	(7,292)	0		
	Total Education	2,067	2,000	2,000	(3,844)			

COA	Health Inspection and Administration	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	3,936	4,370	4,370	1,585	434		
1292	Health Expenses General	4,473	4,000	4,000	6,767	(473)		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	8,410	8,370	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,172)	(1,155)	(1,155)	(1,155)	17		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(2,478)	(3,068)	(3,068)	(3,648)	(590)		
1583	Health Administration Fees	(2,478)	0	0	(3,761)	2,478		
	Total Operating Revenue	(6,482)	(4,573)	(4,573)	(8,918)			
	Total Health Inspection and Administration	1,927	3,797	3,797	12,609			

COA	Housing	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year 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	5,445	6,507	6,507	1,718	1,062		
2522	Staff Housing Repairs & Maintenance	0	4,945	4,945	5,934	4,945		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	3,200	3,775	3,775	3,724	575		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	8,645	15,227	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	(18,806)	(14,040)	(14,040)	(17,383)	4,766		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(18,806)	(14,040)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	6,873	10,000	10,000	86,702	3,127		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	6,873	10,000	10,000	12,442			
	Total Housing	(3,288)	11,187	11,187	15,783			

COA	Natural Resource Management	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	90,091	20,000	20,000	0	(70,091)	*	State NRM project - Coastal Management offset by revenue in COA GL 2033
	Total Operating Expenditure	90,091	20,000	20,000	0			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	(73,000)	0	0	0	73,000	*	State NRM project - Coastal Management refer COA GL 2032
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	(73,000)	0	0	0			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	(11,532)	(15,000)	(15,000)	0	(3,468)		
	Total Capital / Reserve Transfers	(11,532)	(15,000)	(15,000)	0			
	Total Natural Resource Management	5,559	5,000	5,000	0			

COA	Sanitation - Household Refuse	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	116,950	160,000	160,000	151,546	43,050	*	Budget included full year contract expenses however was commenced in September 2015
1772	Sanitation Household Refuse Depreciation	3,748	4,015	4,015	4,008	267		
1792	Refuse Site Repairs & Maintenance	15,064	44,215	44,215	16,886	29,151	*	Contingency budget for manning tip site not fully required
2502	Domestic Rubbish - Admin Allocation	40,668	44,301	44,301	25,847	3,633		
	Total Operating Expenditure	176,429	252,531	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(125,195)	(120,250)	(120,250)	(109,021)	4,945		
	Total Operating Revenue	(125,195)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	51,234	132,281	132,281	89,266			
COA	Sanitation - Other	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	1,200	1,200	357	1,200		
1882	Parks & Gardens Rubbish Collection Expenses	11,838	12,382	12,382	11,679	543		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	5,000	5,000	5,324	5,000		
	Total Operating Expenditure	11,838	18,582	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	11,838	18,582	18,582	27,641			

COA	Protection of Environment	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year 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 Funds P o E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	300	0	0	1,400	(300)		
2002	Project Management Fees	500	10,000	10,000	0	9,500		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	15,975	20,000	20,000	10,690	4,025		**Reimbursed from Trust Account T237 Civil Technology - Offset in COA GL 2933
2042	Declared Species Group Expenses	11,405	11,405	11,405	20,497	(0)		
2062	Coastal Planning Projects Expenses	24,341	22,000	22,000	26,574	(2,341)		
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	52,521	63,405	63,405	276,123			
	Operating Revenue							
2203	Grant Income - Other	(9,000)	(9,000)	(9,000)	(122,100)	0		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	(15,975)	(20,000)	(20,000)	(1,200)	(4,025)		**Dolby Creek Expenditure reimbursed from Trust Account - refer COA GL 2040
	Total Operating Revenue	(24,975)	(29,000)	(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	(14,873)	(14,873)	(14,873)	16,162	(0)		
2080	Tfr to Landcare Reserve	468	3,968	3968	1,280	3,500		
2071	Tfr from Unspent Grant Res.	(555)	0	0	(92,041)	555		
	Total Capital Expenditure / Reserve Transfers	(14,960)	(10,905)	(10,905)	(122,343)			
	Total Protection of Environment	12,586	23,500	23,500	(4,575)			

COA	Town Planning and Regional Development	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	5,586	12,000	12,000	11,173	6,414		
0162	Provision for LSL	0	16,000	16,000	(10,662)	16,000	*	Provision not req'd, termination paid from COA GL 2112
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	3,070	3,879	3,879	3,625	809		
2112	Salary & Wages Expense-T/Plan	140,596	158,725	158,725	166,713	18,129	*	Payroll Budget included full time planning officer
2122	Superannuation - Council Maximum of 3%	3,379	5,755	5,755	3,372	2,376		
2132	Superannuation - SGC 9.50%	11,126	18,224	18,224	16,358	7,098		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	1,831	11,800	11,800	508	9,969		Payroll Budget included planning officer contract expenses
2192	Heritage Expenses	2,700	5,000	5,000	1,818	2,300		
2202	Town Planners Expenses	1,548	2,000	2,000	2,726	452		
2222	Motor Vehicle Expenses	4,663	4,500	4,500	5,524	(163)		
2232	Legal Expenses - Town Planners	10,472	15,000	15,000	1,037	4,528		
2242	Engineering Expenses	5,843	15,000	15,000	3,789	9,157		
2252	Advertising Expenses	0	2,000	2,000	1,404	2,000		
3012	Admin Allocation Expenses	40,668	53,310	53,310	66,879	12,642	*	Overall allocations are below full budget
7052	Surveying & Land Expenses	8,954	40,000	40,000	3,520	31,046	*	Planning program did not require full budget
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	34,666	68,570	68,570	43,830	33,904	*	Nabawa Revitalisation Project funds yet to be expended
	Total Operating Expenditure	275,102	431,763	431,763	331,998			

COA	Town Planning and Regional Development	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Revenue							
0163	Town Planning Projects - Income	(50,000)	0	0	0	50,000	*	New Grant funds received in June
0343	Contributions & Reimbursements	(8,401)	0	0	(26,141)	8,401		
2233	Town Planning Fees Income - GST Free	(22,290)	(33,000)	(33,000)	(35,494)	(10,710)	*	Planning fees collected are under budget
2243	Outsourced Planning Fees - Other LGs	(16,652)	(24,500)	(24,500)	(28,340)	(7,848)		
2263	Town Planning Fees Income - GST inc	(6,839)	(5,000)	(5,000)	(5,356)	1,839		
3603	Heritage Income	0	(2,000)	(2,000)	(909)	(2,000)		
	Total Operating Revenue	(104,182)	(64,500)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	(10,028)	(12,998)	(12,998)	(67,611)	(2,970)		
2264	Land Development	60,000	59,000	59,000	0	(1,000)		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0		
4801	Tfr to Land Development Reserv	1,113	2,000	2,000	2,410	887		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,947	10,500	10,500	570	(447)		
		3,033	(498)	(498)	(42,252)			
	Total Town Planning and Regional Development	173,953	366,765	366,765	193,506			

COA	Other Community Amenities	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	7,084	16,020	16,020	12,999	8,936		
3132	Community Development Expenses	26,972	39,100	39,100	123,140	12,127	*	Events Coordinator not utilised, grant projects not completed
3162	Administration Allocated	61,002	76,409	76,409	0	15,407	*	Overall allocations are below full budget
3212	Other Community Amenities Depreciation	3,510	2,080	2,080	2,077	(1,430)		
3222	Community Growth Fund	7,865	30,000	30,000	11,750	22,135	*	CGF not fully utilised
	Total Operating Expenditure	106,433	163,609	163,609	149,966			
	Operating Revenue							
3113	Cemetery Income Received	(1,809)	(3,540)	(3,540)	(4,213)	(1,731)		
3613	Reimbursements & Contributions	(5,000)	(5,000)	(5,000)	0	0		
3633	Grant - Community Development	(6,667)	0	0	(90,732)	6,667		
	Total Operating Revenue	(13,476)	(8,540)	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	17,591	25,000	25,000	0	7,409		
0471	Tf From Unspent Grants/loans Res.	(19,602)	(21,750)	(21,750)	22,305	(2,148)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	(2,010)	3,250	3,250	2,379			
	Total Other Community Amenities	90,947	158,319	158,319	57,400			
Total Community Amenities		346,118	704,447	704,447	363,237			

COA	Public Halls and Civic Centres	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	44,019	27,635	27,635	27,601	(16,384)	*	Non-cash expense, all depn to be reviewed with auditors
2722	Public Halls & Showgrounds Expense	40,375	51,783	51,783	19,163	11,409	*	Nanson Showground works not required (Ticket Box, Carpark fencing)
2732	Nabawa Community Centre Expenses	50,229	81,834	81,834	40,123	31,605	*	Building maintenance works completed under budget for materials and staff resources required
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,988	2,901	2,901	3,080	(87)		
3202	Public Halls Admin Allocation	20,334	21,894	21,894	20,014	1,560		
	Total Operating Expenditure	157,944	186,047	186,047	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(110)	(110)	(38)	(110)		
2453	Showground/Halls Income Received	(4,253)	(12,000)	(12,000)	(6,484)	(7,747)		
2683	Contributions & Reimbursements	(3,204)	0	0	0	3,204		
3423	Grant Income Community Buildings	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(44,958)	(49,610)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	164,357	168,146	168,146	673,505	3,789		
4925	Principal Repayment - Loan 89	7,482	7,482	7,482	7,050	0		
7385	Tfr from Building Reserve	(10,000)	(10,000)	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	161,839	165,628	165,628	580,555			
	Total Public Halls and Civic Centres	274,825	302,065	302,065	(606)			

COA	Swimming Areas and Beaches	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	20,334	21,471	21,471	20,114	1,137		
3412	Coronation Beach Expenses	41,919	50,111	50,111	31,931	8,192		
7082	Beaches Depreciation	4,673	5,140	5,140	4,712	467		
	Total Operating Expenditure	66,926	76,722	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(74,142)	(62,000)	(62,000)	(68,111)	12,142	*	Increased revenue rec'd
3444	Fig Tree Camping Fees	(4,611)	(5,000)	(5,000)	(4,555)	(389)		
	Total Operating Revenue	(78,753)	(67,000)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	5,279	5,000	5,000	0			
	Total Swimming Areas and Beaches	(6,547)	14,722	14,722	(15,909)			

COA	Other Recreation and Sport	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	14,634	7,000	7,000	7,952	(7,634)		
1472	Yuna Oval Expenses	370	700	700	623	330		
1482	Sporting Clubs Expenses	70,684	71,037	71,037	72,567	353		
2642	Parks, Gardens Expense	58,303	152,286	152,286	42,746	93,982	*	Wages under budget included full year budget for new F/T Gardening position containing labour & associated overheads
2702	Indoor Complex Expense	15,973	24,544	24,544	13,066	8,571		
2712	Tennis Clubs Expenses	4,151	6,784	6,784	4,838	2,633		
2752	Nabawa - Sport Complex Expense	2,178	800	800	11,432	(1,378)		
2772	Minor Gardening Equipment.	5,032	5,500	5,500	5,043	468		
2812	Golf Courses	1,170	1,765	1,765	0	595		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	10,167	8,756	8,756	40,027	(1,411)		
7022	Parks & Gardens Depreciation	20,434	15,465	15,465	15,529	(4,969)		
7092	Other Rec & Sports Depreciation	64,424	38,935	38,935	38,887	(25,489)	*	Non Cash Item - Depn to be reviewed with auditors
	Total Operating Expenditure	267,522	333,572	333,572	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,379)	(3,600)	(3,600)	(3,675)	(221)		
2803	Grants & Other Income Received	(6,183)	(400,000)	(400,000)	0	(393,817)	*	Bill Hemsley Park Project funds not rec'd in full; revenue YTD is Trust fund recoup
	Total Operating Revenue	(9,562)	(403,600)	(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	4,100	500,000	500,000	17,155	495,900	*	Capital Expenditure was to be determined by grant funding received
	Total Capital Expenditure / Reserve Transfers	4,100	500,000	500,000	17,155			
	Total Other Recreation and Sport	262,060	429,972	429,972	266,191			

COA		30-Jun-16	30-Jun-16	2015/2016	30-Jun-15			
	Libraries	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
2902	Library Expense	2,006	4,900	4,900	1,509	2,894		
2912	Honorarium Yuna Librarian	1,000	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	50,836	56,012	56,012	28,160	5,176		
6922	Libraries Depreciation	56	56	56	56	(0)		
	Total Operating Expenditure	53,898	61,968	61,968	30,725			
COA		30-Jun-16	30-Jun-16	2015/2016	30-Jun-15			
	Other Culture	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3602	Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense	5,522	8,282	8,282	4,225	2,760		
3652	Other Culture Depreciation	4,133	3,175	3,175	3,167	(958)		
3662	Community Heritage Programs	0	5,000	5,000	0	5,000		
	Total Operating Expenditure	9,655	16,457	16,457	10,777			
	Operating Revenue							
3445	Grant Funding Received	0	(2,000)	(2,000)	(71,422)	(2,000)		
3623	Reimbursements & Contributions - Culture	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(10)	0		
	Total Operating Revenue	0	(2,000)	(2,000)	(71,432)			
	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	9,655	14,457	14,457	(1,590)			
	Total Recreation and Culture	593,891	823,184	823,184	278,811			

COA	Road Constuction	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year 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	(14,705)	(18,600)	(18,600)	(20,455)	(3,895)		
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(472,948)	(472,949)	(472,949)	(641,319)	(1)		
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(697,621)	(662,828)	(662,828)	(240,000)	34,793	*	All funds rec'd for Wandana Rd, Yuna Tenindewa Rd & Valentine Rd projects plus additional funds from 14/15
	Total Operating Revenue	(1,185,274)	(1,154,377)	(1,154,377)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	750,830	601,570	601,570	0	(149,260)	*	Additional works carried out over the full R2R term
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	651,611	649,622	649,622	1,110,623	(1,989)		
3170	Tfr to Unspent Grants Reserve	130,360	0	0	5,925	(130,360)	*	Unbudgeted transfers for East Nabawa Rd \$84102, Planning \$50,000 transferred to Reserve
3184	Council Funded Roadworks Expenditure	435,116	1,007,499	1,007,499	366,712	572,383	*	Road program to date concentrated on funded jobs as the priority. Full program was input as budget although not possible to complete
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	607	0	0	2,258	(607)		
	Total Capital Expenditure / Reserve Transfers	1,968,524	2,258,691	2,258,691	2,592,448			
	Total Road Construction	783,250	1,104,314	1,104,314	1,087,753			

COA	Road Maintenance	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	572,696	694,491	694,491	418,909	121,795	*	Road program to date concentrated on funded jobs as the priority.
3502	Depot Maintenance	51,216	29,037	29,037	33,041	(22,179)	*	Labour and associated overheads over budget
3512	Street Lighting Expense	9,377	9,300	9,300	7,864	(77)		
3522	Depreciation	13,017	4,395	4,395	4,671	(8,622)		
3532	Street Trees	6,667	7,131	7,131	4,885	464		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	309	6,000	6,000	4,840	5,691		
3382	Flood Damage Expense	856,888	803,878	803,878	15,473	(53,010)	*	**Flood Damage expenditure over budget, offset by additional funding received refer COA GL 3803
3592	Works Tools (Not Capitalised)	2,241	2,000	2,000	2,494	(241)		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	13,317	10,000	10,000	145	(3,317)		
6912	Roads Depreciation	3,464,738	750,000	750,000	749,135	(2,714,738)	*	NonCash Item - Depn higher than budget due to revaluation, to be reviewed with auditors
	Total Operating Expenditure	4,997,665	2,323,432	2,323,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(108,000)	(108,000)	(99,400)	0		
3153	Other General Income	(2,500)	0	0	0	2,500		
3393	Hudson Resources - Dartmoor Road	(22,368)	(22,368)	(22,368)	(12,586)	0		
3583	Contributions & Reimbursements	(6,292)	(7,292)	(7,292)	0	(1,001)		
3803	Contributions - Flood Damage.	(708,836)	(652,051)	(652,051)	0	56,785	*	**Flood Damage revenue received to offset expenditure refer COA GL 3382
	Total Operating Revenue	(847,996)	(789,711)	(789,711)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	7,462	10,000	10,000	0	2,538		
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	(104,538)	(102,000)	(102,000)	(367,365)			
	Total Road Maintenance	4,045,131	1,431,721	1,431,721	829,622			

COA	Road Plant Purchases	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year 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	696	800	800	1,772	104		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3586	Interest Expense-Loan 97	594	0	0	0	(594)		
3642	Loss on Sale Assets.	19,818	34,000	34,000	0	14,182	*	Variations on Profit/Loss for Grader, Crew Cab, CEO/DCEO vehicles
3912	Interest Expense - Loan 96	4,704	5,000	5,000	5,158	296		
	Total Operating Expenditure	25,813	39,800	39,800	8,383			
	Operating Revenue							
3543	Profit on Sale of Assets	(29,692)	(64,900)	(64,900)	1,684	(35,208)	*	Variations for additional Loss for Crew Cab, Grader
	Total Operating Revenue	(29,692)	(64,900)	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	665,222	681,596	681,596	142,848	16,374	*	Over budget on Plant Purchases recouped from Plant/Light Vehicle Reserve Min Ref 03/16-14
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	29,170	29,170	29,170	28,120	(0)		
3577	Principal Repayments - Loan 95	22,236	22,237	22,237	21,057	1		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	(181,179)	(209,000)	(209,000)	(9,091)	(27,821)	*	Less trade rec'd for Crew Cab \$32,000, variations to all other plant budget trade proceeds
3561	Tfr from Plant/Light Vehicle Reserve	(52,582)	(52,582)	(52,582)	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	183,986	183,986	183,986	0	0		
7135	Loan Funds Rec'd.	(73,885)	(73,885)	(73,885)	0	0		
	Total Capital Expenditure / Reserve Transfers	666,853	655,407	655,407	258,312			
	Total Road Plant Purchases	662,975	630,307	630,307	268,379			

COA	Traffic Control	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	30,501	41,839	41,839	64,667	11,338	*	Overall allocations are below full budget
6502	Vehicle Examination Expense	9,675	9,240	9,240	6,971	(435)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	500	500	0	(90)		
	Total Operating Expenditure	40,766	51,579	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(5,714)	(6,000)	(6,000)	(6,236)	(286)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(2,053)	(2,200)	(2,200)	(2,478)	(147)		
	Total Operating Revenue	(7,768)	(8,200)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,315	26,748	26,748	23,699	3,433		
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	23,315	26,748	26,748	28,699			
	Total Traffic Control	56,314	70,127	70,127	91,593			
	Total Transport	5,547,669	3,236,469	3,236,469	2,277,347			

COA	Rural Services	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
4462	Operating Expenditure							
	Rural Services Admin Allocation	11,809	13,110	13,110	4,526	1,301		
6722	Noxious Weeds & Pest Expense	5,499	5,000	5,000	4,885	(499)		
	Total Operating Expenditure	17,307	18,110	18,110	9,411			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	14,925	0		
	Total Rural Services	17,307	18,110	18,110	24,337			
COA	Tourism and Area Promotion	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	1,000	1,000	0	1,000		
3982	Tourism Expense	2,475	4,000	4,000	2,536	1,525		
4282	Promotional Expense	810	1,200	1,200	1,103	390		
	Total Operating Expenditure	3,285	6,200	6,200	3,639			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	(500)	(500)	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0			
	Total Tourism and Area Promotion	3,285	5,700	5,700	3,639			

COA	Building Control	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	108,413	116,425	116,425	101,700	8,012		
4142	Reimbursement Expenditure	0	0	0	100	0		
4152	Provision for LSL	0	10,000	10,000	0	10,000	*	Provision not required 15/16
4622	Building Admin Allocation	91,504	112,692	112,692	45,156	21,188	*	Overall allocations are below full budget
	Total Operating Expenditure	199,917	239,117	239,117	146,956			
	Operating Revenue							
4153	Building Licenses Income	(19,919)	(22,500)	(22,500)	(30,872)	(2,581)		
4163	Builder's Registration Board Fee	0	0	0	0	0		
4173	CTF Commissions Received	(443)	(250)	(250)	(285)	193		
4213	Building Commissions Received	(455)	(250)	(250)	(259)	205		
4183	Contributions & Reimbursements (Building)	(2,806)	(2,806)	(2,806)	0	(0)		
	Total Operating Revenue	(23,622)	(25,806)	(25,806)	(31,416)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	176,295	213,311	213,311	115,540			

COA	Other Economic Services	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	114	250	250	(133)	136		
4222	Administration Allocation	101,671	126,181	126,181	0	24,510	*	Overall allocations are below full budget
4242	Rehab. Gravel Pits Expense	893	5,000	5,000	2,718	4,107		
4252	Purchase of Stamps.	165	100	100	37	(65)		
4272	Other Expenditure	9,091	10,341	10,341	12,725	1,250		
	Total Operating Expenditure	111,934	141,872	141,872	15,347			
	Operating Revenue							
4223	Commission Received Australia Post	(6,744)	(4,200)	(4,200)	(3,943)	2,544		
4243	Annual Post Office Box Fee	(2,781)	(3,150)	(3,150)	(1,173)	(369)		
4253	Postage Stamp Income	(94)	(100)	(100)	(106)	(6)		
4263	Income Received	(3,875)	(3,875)	(3,875)	0	(0)		
4333	Photocopying Income	(61)	(50)	(50)	(18)	11		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(14,003)	(11,825)	(11,825)	(5,691)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	179	200	200	277			
	Total Other Economic Services	98,110	130,247	130,247	9,934			
	Total Economic Services	294,997	367,368	367,368	153,449			

COA	Plant Depreciation	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
6890	Plant Depreciation	175,854	233,411	233,411	161,942	57,557	*	Below full year budget
	Depn Posted to Jobs	(165,764)	(233,411)	(233,411)	(161,942)	(67,647)	*	Below full year budget
	Total Plant Depreciation	10,090	0	0	0			
COA	Private Works	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	13,918	30,545	30,545	15,829	16,628	*	Below full year budget but offset with revenue rec'd
7333	Operating Income							
	Private Works Income	(20,706)	(32,500)	(32,500)	(22,802)	(11,794)	*	Below full year budget
	Total Private Works	(6,788)	(1,955)	(1,955)	(6,974)			

COA	Public Works Overheads	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	5,859	5,859	10,663	5,859		
4312	Superannuation - Max 3% Works Staff	8,684	13,976	13,976	7,184	5,292		
4322	Superannuation Guarantee - Works Manager	9,249	9,376	9,376	8,778	127		
4332	Superannuation Guarantee - Works Staff	63,318	63,501	63,501	64,632	183		
4342	Salary Works Manager	89,346	88,295	88,295	89,636	(1,051)		
4352	Superannuation Max 3% - Works Manager	2,944	2,961	2,961	2,774	17		
4372	Public Works Sundry Expense	21,985	6,000	6,000	21,687	(15,985)	*	Automatic Recovery of Plant Internal Costs only
4382	Works Manager - Contract Allowances	1,162	3,000	3,000	2,287	1,838		
4392	External Engineering Services	15,098	20,000	20,000	8,132	4,902		
4402	Sick Leave	17,000	30,334	30,334	13,284	13,334	*	This is an allocation of wages only. Overall wages within budget
4412	Annual Leave	52,217	70,286	70,286	57,232	18,069	*	This is an allocation of wages only. Overall wages within budget
4432	Public Holiday Pay	41,159	30,334	30,334	27,311	(10,825)	*	This is an allocation of wages only. Overall wages within budget
4422	Works LSL Expense	19,515	32,060	32,060	0	12,545	*	Works LSL relisted in 16/17 Budget
4442	Occupational Health & Safety Expense	8,422	11,752	11,752	5,004	3,330		
4452	Protective Uniform/ Minor Workwear	10,048	10,800	10,800	7,260	752		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	26,717	33,608	33,608	28,547	6,891		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	254,177	302,394	302,394	83,574	48,217	*	Overall allocations are below full budget
6782	Workers Compensation Insurance	15,345	15,391	15,391	18,123	46		
7422	Less PWO Allocated to W & S	(656,570)	(737,068)	(737,068)	(439,720)	(80,499)	*	Overall allocations are below full budget
	Total Operating Expenditure	0	12,859	12,859	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	0	12,859	12,859	(15,606)			

COA	Plant Operation Costs	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	88,702	107,653	107,653	59,130	18,951	*	Below budget due to engaging contractors for this works
4482	Tyre Purchase Expense	34,810	41,000	41,000	35,975	6,190		
4492	Parts & Outside Repairs Expense	268,000	276,000	276,000	231,064	8,000		
4502	Plant Licences Expense	7,390	6,950	6,950	1,142	(440)		
4512	Less POC Allocated to W & S	(692,684)	(811,960)	(811,960)	(673,284)	(119,276)	*	Allocations are reflective of full year expenses
4532	Tools & Consumables	19,685	16,000	16,000	11,997	(3,685)		
4542	Fuel, Oil & Grease	217,903	330,000	330,000	267,426	112,097	*	Expenses below budget
4552	Cutting Edges & Tips	10,065	12,500	12,500	7,409	2,435		
5112	Plant Operator - Admin Allocation	10,167	8,756	8,756	64,365	(1,411)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Insurance premiums below budget
4602	Training Expense	20,190	18,000	18,000	6,663	(2,190)		
	Total Operating Expenditure	0	43,250	43,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(45,264)	(40,000)	(40,000)	(47,729)	5,264		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(45,264)	(40,250)	(40,250)	(47,729)			
	Total Plant Operation Costs	(45,264)	3,000	3,000	0			

COA	Salaries and Wages	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
4362	Operating Expenditure Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	779,104	897,287	897,287	813,263	118,182	*	Admin Sal & Wages are reflective of reduced staff numbers Works Sal & Wages are below budget with reduced overtime/casuals *Expenditure offset refer COA GL 4613 Allocations are reflective of full year expenses **Expenditure offset refer COA GL 4623 *Workers Compensation - Offsets - refer COA GL 4592 **Paid Parental Leave Scheme reimbursement refer COA GL 4692
4580	Salary & Wages Expense - Outside Staff	902,800	920,183	920,183	889,824	17,383	*	
4592	Workers Compensation Paid	20,448	0	0	25,313	(20,448)	*	
4600	Less Salary & Wages Allocated	(1,681,904)	(1,817,470)	(1,817,470)	(1,703,087)	(135,566)	*	
4692	Paid Parental Leave Scheme	13,797	0	0	0	(13,797)	*	
	Total Operating Expenditure	34,245	(0)	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(22,614)	0	0	(33,766)	22,614	*	
4623	Paid Parental Leave Scheme	(14,463)	0	0	0	14,463	*	
	Total Operating Revenue	(37,077)	0	0	(33,766)			
	Total Salaries and Wages	(2,832)	(0)	(0)	(8,452)			
COA	Unclassified	30-Jun-16 YTD Actual	30-Jun-16 YTD Budget	2015/2016 Full YearBudget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
4722	Operating Expenditure Land Expenses Green Drive	18	0	0	0	(18)		
5022	Overpayments/Recoverables - Expenditure	3,470	1,920	1,920	284	(1,550)		
	Total Operating Expenditure	3,487	1,920	1,920	284			
5023	Operating Revenue Overpayments/Recoverables - Income	(2,686)	(1,920)	(1,920)	(284)	766		
	Total Unclassified	801	0	0	0			
	Total Other Property and Services	(43,992)	13,903	13,903	(31,032)			