

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 31 Aug 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	85,909.73
<u>Balance as per Cash at Bank Account GL 170000</u>	2,166,767.86
<u>Balance as per Interfund Transfer A/c GL 161100</u>	-
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$2,252,677.59

BANK

Business Account (Account No 000040)	88,596.16
Investment Accounts (Account No 305784)	2,166,767.86
Term Deposit 473702 maturing 24May15	
	<hr/>
	2,255,364.02
<i>Less Outstanding Payments</i>	9,091.44
<i>Plus Outstanding Deposits</i>	6,405.01
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-
	<hr/>
	\$ 2,252,677.59

Difference Check 0.00

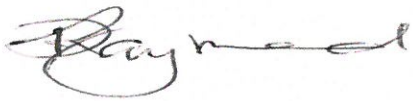
Date Completed:

01/09/15

Completed by: Moreen Stewart
Works Admin Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - August 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4934	13/08/2015	Department Of Agriculture	-71.00
4935	28/08/2015	Black Oak Minerals Limited	-320.00
EFT18391	07/08/2015	Amp Flexible Super	-204.52
EFT18392	07/08/2015	Colonial Super	-425.54
EFT18393	07/08/2015	Hostplus Superannution	-129.60
EFT18394	07/08/2015	Lgsp	-7733.10
EFT18395	07/08/2015	Synergy	-40.45
EFT18396	07/08/2015	Department Of Transport	-128.50
EFT18397	07/08/2015	Maurice John Battilana	-413.62
EFT18398	07/08/2015	Midwest Landscaping Services	-6589.00
EFT18399	07/08/2015	Rip-it Security Shredding	-280.60
EFT18400	07/08/2015	Western Australian Treasury Corporation	-1908.27
EFT18401	19/08/2015	Geraldton Building Services & Cabinets	-129721.90
EFT18402	19/08/2015	Geraldton Fuel	-21622.74
EFT18403	19/08/2015	Lavender Valley Farm	-400.00
EFT18404	19/08/2015	Midwest Turf Supplies	-1694.00
EFT18405	19/08/2015	Queens Iga	-320.55
EFT18406	19/08/2015	Water Corporation	-273.27
EFT18407	21/08/2015	Australian Taxation Office	-19028.00
EFT18408	21/08/2015	Synergy	-826.10
EFT18409	21/08/2015	Water Corporation	-1328.69
EFT18410	21/08/2015	Apprentice And Traineeship Company	-2225.30
EFT18411	21/08/2015	Arousal & Design	-3900.00
EFT18412	21/08/2015	Boc Limited	-234.96
EFT18413	21/08/2015	Bolts R Us	-30.82
EFT18414	21/08/2015	Carlo Fernandes Photography	-4350.00
EFT18415	21/08/2015	Courier Australia - Toll Ipec	-9.16
EFT18416	21/08/2015	Durack Institute Of Technology	-1127.85
EFT18417	21/08/2015	Five Star	-1143.52
EFT18418	21/08/2015	Geraldton Sign Makers	-2310.00
EFT18419	21/08/2015	Great Northern Rural Services	-241.20
EFT18420	21/08/2015	Guardian Print & Graphics	-1290.00
EFT18421	21/08/2015	Landgate	-1305.95
EFT18422	21/08/2015	Leading Edge Computers	-4485.00
EFT18423	21/08/2015	Lind Consulting	-1000.00
EFT18424	21/08/2015	Local Government Managers Australia	-505.00
EFT18425	21/08/2015	Local Government Supervisors Association	-883.50
EFT18426	21/08/2015	MI Communications	-696.01
EFT18427	21/08/2015	Nabawa Valley Tavern	-300.00
EFT18428	21/08/2015	Pritchard Bookbinders	-55.00
EFT18429	21/08/2015	WALGA	-10816.83
EFT18430	28/08/2015	Afgri(Waltons)	-30.86
EFT18431	28/08/2015	Ampac Debt Recovery	-420.92
EFT18432	28/08/2015	Apprentice And Traineeship Company	-2132.56
EFT18433	28/08/2015	Australian Service Union	-25.80
EFT18434	28/08/2015	Bridgestone Tyre Centre	-680.00
EFT18435	28/08/2015	Bunnings Group Limited	-983.62
EFT18436	28/08/2015	Coates Hire Operations	-11467.00

Chq/EFT	Date	Name	Amount
EFT18437	28/08/2015	Geraldton Ag Services	-3342.06
EFT18438	28/08/2015	Geraldton Lock And Key	-520.30
EFT18439	28/08/2015	Geraldton Mower & Repair Specialists	-408.80
EFT18440	28/08/2015	Geraldton Toyota	-322.21
EFT18441	28/08/2015	Geraldton Trophy Centre	-23.00
EFT18442	28/08/2015	Geraldton Tyrepower	-465.50
EFT18443	28/08/2015	Getaway Outdoors Geraldton	-55.00
EFT18444	28/08/2015	Ghs Solutions	-74.33
EFT18445	28/08/2015	Glenfield Iga	-126.26
EFT18446	28/08/2015	Agwest Machiner	-796.28
EFT18447	28/08/2015	Hersey	-3088.50
EFT18448	28/08/2015	Holcim	-775.54
EFT18449	28/08/2015	Hoppys Parts R Us	-32.25
EFT18450	28/08/2015	Hosexpress	-62.08
EFT18451	28/08/2015	I T Vision User Group Inc	-715.00
EFT18452	28/08/2015	K9 Electrical	-383.79
EFT18453	28/08/2015	Landgate	-37.50
EFT18454	28/08/2015	Leading Edge Computers	-932.95
EFT18455	28/08/2015	Lind Consulting	-500.00
EFT18456	28/08/2015	Midwest Chemical & Paper	-405.62
EFT18457	28/08/2015	Midwest Yellow Ribbon For Life	-2380.00
EFT18458	28/08/2015	Miles Glass & Fly Screens Pty Ltd	-2387.00
EFT18459	28/08/2015	Miralec	-891.00
EFT18460	28/08/2015	One Stop Electronics Geraldton	-1105.60
EFT18461	28/08/2015	Purcher International	-187.67
EFT18462	28/08/2015	Repco Auto Parts.	-73.70
EFT18463	28/08/2015	Road Runner Mechanical Services	-7775.03
EFT18464	28/08/2015	Shire Of Cv Trust Account	-158.75
EFT18465	28/08/2015	Shire Of Northampton	-396.00
EFT18466	28/08/2015	The West Australian	-160.16
EFT18467	28/08/2015	Totally Work Wear	-439.58
EFT18468	28/08/2015	Truckline	-99.33
EFT18469	28/08/2015	Vortex Plastics	-581.13
EFT18470	28/08/2015	Waterman Irrigation Australia	-27.50
EFT18471	28/08/2015	WALGA	-11124.18
EFT18472	28/08/2015	Westrac Pty Ltd	-164.16
EFT18473	28/08/2015	City Of Greater Geraldton	-1320.00
EFT18474	28/08/2015	Mm Electrical Merchandising	-652.80
EFT18475	28/08/2015	Telstra	-3581.92
DD14990.1	04/08/2015	Westnet Internet Services	-49.95
DD15009.1	11/08/2015	Lgsp	-8000.91
DD15009.2	11/08/2015	Hostplus Superannution	-130.01
DD15009.3	11/08/2015	Colonial Super	-431.05
DD15009.4	11/08/2015	Amp Flexible Super	-209.47
DD15015.2	25/08/2015	Hostplus Superannution	-130.01
DD15015.3	25/08/2015	Colonial Super	-433.41
DD15015.4	25/08/2015	Australian Super	-138.57
DD15015.5	25/08/2015	Amp Flexible Super	-209.47
			<u><u>-302415.64</u></u>

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 31 August 2015

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

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 August 2015

Report Purpose

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

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 August 2015 of \$4,209,229.

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

Preparation

Prepared by: Kristy Williams
Reviewed by: Dianne Raymond
Reviewed by: Maurice Battilana

Date prepared: 07-Sep-15

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

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 7,700	\$ 0	\$ 0	\$ 0	%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,316,603	(4,643)	(0.20%)	
General Purpose Funding - Other		475,211	124,395	112,000	(12,395)	(9.96%)	
Law, Order and Public Safety		33,970	0	340	340		
Health		4,573	2,017	2,481	464	23.00%	
Education and Welfare		8,022	0	0	0		
Housing		14,040	2,340	4,577	2,237	95.60%	
Community Amenities		222,290	130,277	130,755	478	0.37%	
Recreation and Culture		482,710	16,094	19,578	3,484	21.65%	
Transport		864,339	208,671	109,278	(99,393)	(47.63%)	▼
Economic Services		31,450	4,541	10,719	6,178	136.05%	
Other Property and Services		74,670	3,883	27,515	23,632	608.60%	▲
Total Operating Revenue		4,540,221	2,813,464	2,733,846	(79,618)		
Operating Expense							
Governance		(451,002)	(169,656)	(66,449)	103,207	60.83%	▲
General Purpose Funding		(122,959)	(24,614)	(16,645)	7,969	32.38%	▲
Law, Order and Public Safety		(209,856)	(52,029)	(29,435)	22,594	43.43%	▲
Health		(8,370)	(1,420)	(962)	458	32.25%	▲
Education and Welfare		(7,200)	0	(140)	(140)		
Housing		(15,227)	(2,306)	(650)	1,656	71.81%	▲
Community Amenities		(974,229)	(160,108)	(69,830)	90,278	56.39%	▲
Recreation and Culture		(672,851)	(124,108)	(51,933)	72,175	58.15%	▲
Transport		(2,285,813)	(246,061)	(93,152)	152,909	62.14%	▲
Economic Services		(413,799)	(64,880)	(50,384)	14,496	22.34%	▲
Other Property and Services		(72,717)	23,837	26,588	2,751	(11.54%)	▲
Total Operating Expenditure		(5,234,023)	(821,345)	(352,992)	468,353		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	213,342	0	(213,342)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		555,332	2,205,461	2,380,854	175,393		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	335,751	366,718	30,967	9.22%	
Proceeds from Disposal of Assets	8	209,000	0	0	0		
Total Capital Revenues		1,282,328	335,751	366,718	30,967		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(160,146)	(122,624)	37,522	23.43%	▲
Infrastructure - Roads	13	(2,145,792)	(354,530)	(200,067)	154,463	43.57%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	0	0	0		
Tools, Furniture and Equipment	13	(52,440)	(25,692)	0	25,692	100.00%	▲
Total Capital Expenditure		(3,795,378)	(540,368)	(322,691)	217,677		
Net Cash from Capital Activities		(2,513,050)	(204,617)	44,027	248,644		
Financing							
Proceeds from New Debentures		140,199	0	0	0		
Interfund Transfer		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	284,541	1,250	0	(1,250)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(58,888)	(3,622)	(19,897)	(16,275)	(449.34%)	▼
Transfer to Reserves	7	(26,400)	(1,431)	(2,708)	(1,277)	(89.24%)	
Net Cash from Financing Activities		339,452	(3,803)	(22,605)	(18,802)		
Net Operations, Capital and Financing		(1,618,266)	1,997,041	2,402,276	405,235		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	3,615,307	4,209,229	593,922		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2015

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
9	2,321,246	2,321,245	2,316,603	(4,642)	(0.20%)	
				0		
11	1,716,743	323,246	229,918	(93,328)	(28.87%)	▼
	369,280	157,027	170,234	13,207	8.41%	
	57,000	10,217	9,675	(542)	(5.30%)	
	11,050	1,729	5,646	3,917	226.55%	
8	64,900	0	0	0		
	4,540,219	2,813,464	2,732,076	(81,388)		
Operating Expense						
	(1,543,403)	(203,352)	(185,929)	17,423	8.57%	
	(2,017,477)	(212,726)	(66,414)	146,312	68.78%	▲
	(61,887)	(10,315)	(4,153)	6,162	59.74%	▲
	(1,280,034)	(213,342)	0	213,342	100.00%	▲
	(10,701)	(577)	(2,562)	(1,985)	(344.02%)	
	(187,854)	(130,325)	(92,068)	38,257	29.36%	▲
	(98,665)	(50,708)	(96)	50,612	99.81%	▲
8	(34,000)	0	0	0		
	(5,234,021)	(821,345)	(351,222)	470,123		
Funding Balance Adjustments						
	1,280,034	213,342	0	(213,342)	(100.00%)	▼
8	(30,900)	0	0	0		
	0	0	0	0		
	555,332	2,205,461	2,380,854	175,393		
Capital Revenues						
11	1,073,328	335,751	366,718	30,967	9.22%	
8	209,000	0	0	0		
	1,282,328	335,751	366,718	30,967		
Capital Expenses						
	0	0	0	0		
13	(284,146)	(160,146)	(122,624)	37,522	23.43%	▲
13	(2,145,792)	(354,530)	(200,067)	154,463	43.57%	▲
13	(500,000)	0	0	0		
13	(813,000)	0	0	0		
13	(52,440)	(25,692)	0	25,692	100.00%	▲
	(3,795,378)	(540,368)	(322,691)	217,677		
	(2,513,050)	(204,617)	44,027	248,644		
Financing						
	140,199	0	0			
7	284,541	1,250	0	(1,250)	(100.00%)	
10	(58,888)	(3,622)	(19,897)	(16,275)	(449.34%)	▼
7	(26,400)	(1,431)	(2,708)	(1,277)	(89.24%)	
	339,452	(3,803)	(22,605)	(18,802)		
	(1,618,266)	1,997,041	2,402,276	405,235		
3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
3	0	3,615,307	4,209,229	593,922		

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	0				Nil
General Purpose Funding - Rates	(4,643)	(0.20%)			Below \$10,000
General Purpose Funding - Other	(12,395)	(9.96%)		Timing	Exgratia rates not yet received
Law, Order and Public Safety	340				Below \$10,000
Health	464	23.00%	▼		Below \$10,000
Education and Welfare	0				Nil
Housing	2,237	95.60%	▲		Below \$10,000
Community Amenities	478	0.37%			Below \$10,000
Recreation and Culture	3,484	21.65%			Below \$10,000
Transport	(99,393)	(47.63%)	▲	Timing	Grant funds not received as early as budgeted
Economic Services	6,178	136.05%	▲		Below \$10,000
Other Property and Services	23,632	608.60%	▲	Timing	Allocation of overheads. Plant depn allocated but still not calculated
Operating Expense					
Governance	103,207	60.83%	▲	Timing	Delayed expenditure
General Purpose Funding	7,969	32.38%	▲	Timing	Below \$10,000
Law, Order and Public Safety	22,594	43.43%	▲	Timing	Delayed expenditure
Health	458	32.25%	▲		Below \$10,000
Education and Welfare	(140)				Below \$10,000
Housing	1,656	71.81%	▲		Below \$10,000
Community Amenities	90,278	56.39%	▲	Timing	Delayed expenditure
Recreation and Culture	72,175	58.15%	▲	Timing	Delayed expenditure
Transport	152,909	62.14%	▲	Timing	Delayed expenditure
Economic Services	14,496	22.34%	▲		Delayed expenditure
Other Property and Services	2,751	(11.54%)		Timing	Below \$10,000
Capital Revenues					
Grants, Subsidies and Contributions	30,967	9.22%		Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	0				Nil
Capital Expenses					
Land and Buildings	37,522	23.43%	▲	Timing	Building projects progressing slower than timing of budget (ref note 13)
Infrastructure - Roads	154,463	43.57%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	0				Nil
Tools and Equipment	25,692	100.00%	▲	Timing	Computer server not yet purchased
Financing					
Loan Principal	(16,275)	(449.34%)	▼	Timing	Timing
Transfers to reserves	(1,277)	(89.24%)		Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 31 Aug 2015	30th June 2015	
	\$	\$	
Current Assets			
Cash Unrestricted	4 2,244,550	1,700,530	
Cash Restricted	4 1,172,882	1,651,745	
Receivables - Rates	6 2,037,730	125,964	
Receivables -Other	6 15,814	257,679	
Interest / ATO Receivable/Trust	3,729	3,729	
Inventories	2,086	2,086	
	5,476,791	3,741,733	
Less: Current Liabilities			
Payables	(84,974)	(262,072)	
ATO Payable	(9,706)	(20,964)	
Provisions	(314,941)	(314,941)	
	(409,621)	(597,977)	
Less: Cash Reserves	7 (1,172,882)	(1,651,745)	
Add: Leave Provisions	314,941	314,941	
Net Current Funding Position	4,209,229	1,806,952	

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		77,083			77,083	WBC	
At Call (305784)		2,166,767			2,166,767	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)				100,394	100,394	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,798		92,798	WBC	
TD 39-6938 - Water	2.10%		13,845		13,845	WBC	
TD 39-6903 - Office	2.10%		43,746		43,746	WBC	
TD 39-2531 - Vehicle	2.10%		129,228		129,228	WBC	
TD 39-2582 - Legal	2.10%		28,444		28,444	WBC	
TD 39-6946 - Grants	2.10%		63,682		63,682	WBC	
TD 39-2574 - Land	2.10%		120,333		120,333	WBC	
TD 39-2590 - Roadworks	2.10%		112,713		112,713	WBC	
TD 39-2582 - Landcare	2.10%		36,706		36,706	WBC	
TD 39-2558 - Building	2.10%		531,387		531,387	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			285,478	285,478	WBC	11.11.2015
TD 454181 - POS Wokarena	2.91%			128,072	128,072	WBC	30.10.2015
TD 454202 - Wokarena Intersec	2.91%			113,717	113,717	WBC	30.10.2015
Total		2,244,550	1,172,882	627,661	4,045,093		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

Nil

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Aug 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,316,602	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(526,602)	(2,269,133)
Equals Current Outstanding	2,037,730	125,964
Net Rates Collectable	2,037,730	125,964
% Collected	21.56%	98.73%

Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

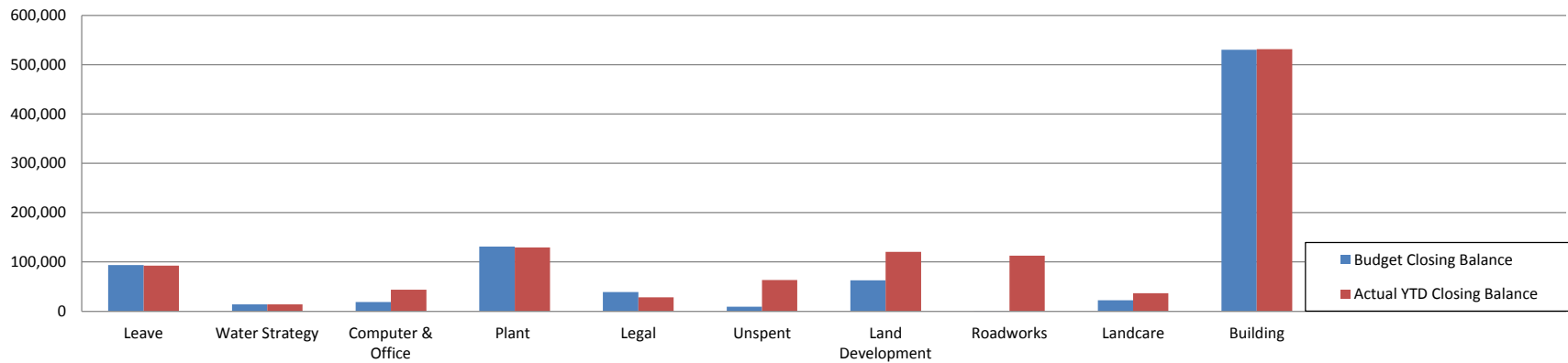
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	12,400	736	0	2,678
Total Receivables General Outstanding				<u>15,814</u>

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

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	215	0	0	0	0		93,583	92,798
Water Strategy	13,813	200	32	0	0	0	0		14,013	13,845
Computer & Office	43,645	200	101	0	0	(25,000)	0		18,845	43,746
Plant	128,929	2,000	299	0	0	0	0		130,929	129,228
Legal	28,378	500	66	10,000	0	0	0		38,878	28,444
Unspent	63,541	0	141	0	0	(54,080)	0		9,461	63,682
Land Development	120,054	2,000	279	0	0	(59,000)	0	02/15-22	63,054	120,333
Roadworks	112,452	0	261	0	0	(112,000)	0		452	112,713
Landcare	36,621	500	85	0	0	(15,000)	0	08/14-8	22,121	36,706
Building	530,157	10,000	1,230	0	0	(10,000)	0	08/14-8	530,157	531,387
	1,170,173	16,400	2,709	10,000	0	(275,080)	0		921,493	1,172,882

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



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

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

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

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	322,062	9,213	579	331,854	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	0	0	1,701,116	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	174,168	0	0	174,168	174,168	0	0	174,168
Sub-Totals		646	192,337,592	2,197,346	9,213	579	2,207,138	2,197,346	0	0	2,197,346
Minimum Payment	Minimum \$										
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							2,331,038				2,321,246
Amount from General Rates							2,331,038				2,321,246
Ex-Gratia Rates							0				0
Excess Rates							(14,435)				0
Totals							2,316,603				2,321,246

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 01-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 89 - Stadium Upgrade	47,243		0	7,482	47,243	39,761	-	3,154
Loan 95 - Plant	22,236		5,446	22,236	16,790	0	279	2,958
Loan 96 - Plant	123,380		14,451	29,170	108,929	94,210	2,283	5,433
Loan 97 - Plant	0	140,199	0	0	0	140,199	-	5,433
	192,859	140,199	19,897	58,888	172,962	274,170	2,561	16,978

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		175,594		175,594		43,899	131,695
Grants Commission - Roads	WALGGC		225,934		225,934		55,753	170,181
Ex Gratia Rates	CBH		10,124		10,124			10,124
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200			1,200
Other / Minor			6,500		6,500			
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195			24,195
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
HOUSING								
Other / Minor								0
COMMUNITY AMENITIES								
Coastal Planning Project	Dept of Planning		9,000		9,000		3,000	6,000
Dolby Creek	Tfr from trust		20,000		20,000			20,000
Cemetery Income			3,540		3,540			3,540
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000			5,000
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		400,000	0	400,000			400,000
Yuna Comunity Centre	Dept of Sport and Rec		37,500	0	0	37,500		37,500
SHO approved consultants	State Heritage Office		2,000			2,000		2,000
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
TRANSPORT								
Dartmoor road gravel sheeting	RRG		96,000	0	0	96,000	38,400	57,600
Valentine Road - upgrade seal	RRG		261,667			261,667	104,677	156,990
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	5,333	8,000
Roads to Recovery	R2R		662,828			662,828	218,308	444,520
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051			652,051
Nolba Raod	Landowner contribution		18,600		18,600			18,600
Dartmoor road gravel sheeting	Hudson Resources		12,585		12,585			12,585
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
OTHER								
Workers Compensation			0	0	0	0	15,659	0
Other/minor			1,920	0	1,920	0	0	0
Diesel Fuel Rebate			40,000		40,000		3,608	0
TOTALS			2,790,071	0	1,716,743	1,073,328	596,637	2,164,281

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Aug-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	2,640	0	2,640
Nomination Deposits	0	0	0	0
Building Commission	211	1,929	0	2,140
CTF Levy	315	2,228	0	2,543
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	610,501	3,735	0	614,236
Post Office Deposit Income	940	62	0	1,002
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	0	0	0	0
Wokarena Height Development	100	0	0	100
Bonds - Council Houses	0	0	0	0
	617,067	10,594	0	627,661

Level of Completion Indicators

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

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Land and Buildings					
	Governance					
○	Office Improvements (painting, carpets, ceiling_	20,000		5,000	0	(5,000)
○	Designs for storage enclosure	10,000		0	0	0
○	Governance Total	30,000	0	5,000	0	(5,000)
	Community Amenities					
○	Nabawa Cemetery Plan and Shoring boards	25,000		0	0	0
○	Green Drive Land Development	59,000		0	0	0
○	Community Amenities Total	84,000	0	0	0	0
	Recreation and Culture					
●	Yuna Community Centre Construction	150,146		150,146	122,624	(27,522)
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)
○	Coronation Beach Campground - additional sites	5,000		0	0	0
●	Recreation And Culture Total	160,146	0	155,146	122,624	(32,522)
	Transport					
○	Power to Yuna Depot	10,000		0	0	0
○	Transport Total	10,000	0	0	0	0
○	Land & Buildings Total	284,146	0	160,146	122,624	(17,522)
	Infrastructure - Roads					
	Transport					
○	Wandana Road	337,764		56,294	420	(55,874)
○	Yuna Tenindewa Road	258,331		43,054	0	(43,054)
●	Dartmoor Road Gravel Resheeting (Regional Road Group)	140,009		23,334	120,625	97,291
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road G	387,663		64,612	0	(64,612)
○	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersect	20,000		3,334	0	(3,334)
○	Durawah Road	158,816		26,470	0	(26,470)
○	Nolba Road	0		0	34,383	34,383
○	Indialla Road	211,521		35,252	0	(35,252)
○	Valentine Road	203,656		33,942	420	(33,522)
○	Cannon Whelarra Road	0		0	21,674	21,674
○	Hickety Road	86,188		14,366	0	(14,366)
○	Bella Vista Road	111,665		18,610	0	(18,610)
○	Nabawa Yetna Road	57,870		9,644	0	(9,644)
○	Construction Parkfalls Estate	145,908		24,318	22,544	(1,774)
○	Nolba Road	26,400		1,300	0	(1,300)
○	Transport Total	2,145,792	0	354,530	200,067	(154,463)
○	Infrastructure - Roads Total	2,145,792	0	354,530	200,067	(154,463)
	Infrastructure - Parks and Ovals					
	Recreation and Culture					
○	Bill Hemsley Park	500,000		0	0	0
○	Recreation and Culture Total	500,000	0	0	0	0
○	Infrastructure - Parks and Ovals Total	500,000	0	0	0	0
	Tools, Furniture and Equipment					
	Governance					
○	Computer Server	25,692		25,692	0	(25,692)
○	Transport Total	25,692	0	25,692	0	(25,692)
	Transport					
○	Vehicle Tracking Device	26,748		0	0	0
○	Transport Total	26,748	0	0	0	0
○	Tools and Equipment Total	52,440	0	25,692	0	(25,692)
	Plant , Equip. & Vehicles					
	Transport					
○	Grader	380,000		0	0	0
○	Crew Cab Truck	150,000		0	0	0
○	Backhoe	105,000		0	0	0
○	2WD Tractor	40,000		0	0	0
○	4x4 Utility	25,000		0	0	0
○	CEO Vehicle	63,000		0	0	0
○	Mgr Planning Vehicle	50,000		0	0	0
○	Transport Total	813,000	0	0	0	0
○	Plant , Equip. & Vehicles Total	813,000	0	0	0	0
○	Capital Expenditure Total	3,795,378	0	540,368	322,691	(217,677)

Summary by Program

	31 August 2015	31 August 2015	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	16,645	24,614	133,959	202,690
Governance	66,449	169,656	451,002	385,165
Law, Order and Public Safety	29,435	52,029	209,856	182,015
Education	140	0	7,200	3,448
Health	962	1,420	8,370	21,527
Housing	650	2,306	15,227	27,046
Community Amenities	69,830	160,108	974,229	1,002,221
Recreation and Culture	51,933	124,108	672,851	460,950
Transport	93,152	246,061	2,285,811	1,577,216
Economic Services	50,384	64,880	413,799	175,354
Other Property and Services	(26,588)	(23,837)	72,714	(42,317)
Total Expenditure (E)	352,992	821,345	5,245,019	3,995,315
	31 August 2015	31 August 2015	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,428,603)	(2,445,641)	(2,807,457)	(3,577,408)
Governance	0	0	(7,700)	(24,510)
Law, Order and Public Safety	(340)	0	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(2,481)	(2,017)	(4,573)	(8,918)
Housing	(4,577)	(2,340)	(14,040)	(23,705)
Community Amenities	(130,755)	(130,277)	(222,290)	(476,962)
Recreation and Culture	(19,578)	(16,094)	(522,210)	(838,914)
Transport	(475,996)	(544,241)	(1,898,164)	(1,680,663)
Economic Services	(10,719)	(4,541)	(31,450)	(37,107)
Other Property and Services	(27,515)	(3,883)	(74,670)	(120,187)
Total Revenue (R)	(3,100,564)	(3,149,034)	(5,624,546)	(7,148,519)
Operating (Profit)/Loss (R-E)	(2,747,572)	(2,327,689)	(379,527)	(3,153,204)

	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Adjustment for Non-Cash Items				
Depreciation	0	213,342	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	0	(30,900)	16,658
Movement in wage accruals		0		(48,852)
Movement in deferred pensioner rates				(343)
Interfund tfr				0
Total Non-Cash Items (NC)	0	213,342	1,249,134	1,139,898
Capital Expenditure				
	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	122,624	160,146	284,146	957,355
Plant and Equipment	0	0	813,000	309,080
Furniture and Equipment	0	25,692	25,692	0
Roads	200,067	354,530	2,145,792	2,584,265
Tools and Equipment	0	0	26,748	23,699
Parks and Ovals	0	0	500,000	17,155
Transfer from Reserves	0	0	(284,541)	(591,821)
Transfer to Reserves	2,708	0	26,400	100,789
Repayment of Debentures	19,897	3,622	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	0	(209,000)	(83,351)
	345,296	543,990	3,246,927	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(4,209,229)	(3,615,307)	0	(1,806,953)

Appendix A - By Program

Note: Areas highlighted denote change from workshop document

COA	Rate Revenue	31 August 2015 YTD Actual	31 August Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
0022	Rates - Legal Expenses	383	4,640	11,000	12,404	4,257		
0032	Rates Stationary/postage	1,173	1,550	2,500	1,220	377		
0062	Sundry Expenses	4	332	2,000	15	328		
0082	Rates - Other Costs.	0	200	1,200	120	200		
0132	Valuation Expenses	1,515	600	13,500	13,222	(915)		
0352	Rates - Administration Allocation	13,570	16,960	101,759	175,697	3,390		
	Total Operating Expenditure	16,644	24,282	131,959	202,678			
	Operating Revenue							
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(14,435)	*	Effect of excess rates
0012	Legal Fees GST Free	(1,771)	(1,833)	(11,000)	(10,964)	(62)		
0033	Back Rates	(579)	0	0	(2,264)	579		
0061	Ex Gratia Rates	0	(10,124)	(10,124)	(9,551)	(10,124)	*	Timing
0071	Interim Rates Raised	(9,213)	0	0	(23,046)	9,213		
0113	Interest - Overdue Rates	(2,427)	(1,406)	(10,000)	(14,554)	1,021		
0123	Interest - Instalment Payments	(334)	(1,825)	(5,000)	(6,654)	(1,491)		
0133	Interest - Deferred Rates	0	0	(100)	(232)	0		
0143	Administration Charges	(477)	(1,336)	(3,500)	(4,104)	(859)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(427)	(504)	(3,060)	(5,685)	(77)		
	Total Operating Revenue	(2,322,039)	(2,338,273)	(2,364,029)	(2,254,343)			
	Total Rate Revenue	(2,305,395)	(2,313,991)	(2,232,070)	(2,051,665)			

Appendix A - By Program

Note: Areas highlighted denote change from workshop document

COA	General Purpose Income	31 August 2015 YTD Actual	31 August 2015 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
9992	Operating Expenditure Interest & Overdraft Fees	0	332	2,000	11	332	
	Operating Revenue						
0201	Legal Reserve Income	(66)	(84)	(500)	(570)	(18)	
0203	Leave Reserve Income	(215)	(166)	(1,000)	(1,288)	49	
0204	Land Development Reserve Income	(278)	(334)	(2,000)	(2,410)	(56)	
0205	Building Reserve Income	(1,230)	(1,666)	(10,000)	(12,442)	(437)	
0206	Roadworks Reserve Income	(261)	(84)	(500)	(2,258)	177	
0213	Plant Reserve Income	0	0	0	0	0	
0215	Unspent Grants Reserve Income	(141)	0	0	(8,749)	141	
0223	Water Strategy Reserve Income	(32)	(34)	(200)	(277)	(2)	
0233	Grants Commission - Road Funding	(55,753)	(56,484)	(225,934)	(763,527)	(731)	
0243	Office & Equipment Reserve Income	(101)	(34)	(200)	(383)	67	
0253	Grants Commission - Equalisation	(43,899)	(43,899)	(175,594)	(490,272)	0	
0273	Plant/Light Vehicle Reserve Income	(299)	(334)	(2,000)	(3,538)	(35)	
0453	Interest Received - Municipal Account	(4,206)	(4,166)	(25,000)	(36,070)	40	
0506	Landcare Reserve Income	(85)	(84)	(500)	(1,280)	1	
	Total Operating Revenue	(106,564)	(107,368)	(443,428)	(1,323,065)		
	Total General Purpose Income	(106,564)	(107,036)	(441,428)	(1,323,053)		
	Total General Purpose Funding	(2,411,959)	(2,421,027)	(2,673,498)	(3,374,718)		

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COA	Governance	31 August YTD Actual	31 August Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
0112	Election & Poll Expenses.	0	1,500	13,500	0	1,500		
0182	Subscriptions & Memberships Expense	14,818	22,500	22,500	17,911	7,682		
0192	Members Conference & Training Expenses	8,699	11,000	15,000	11,805	2,301		
0202	Members Insurance Expense	10,498	14,552	14,552	13,600	4,054		
0232	Consultancy & Legal Expenses	1,500	3,332	20,000	4,069	1,832		
0242	Members Sitting Fees.	0	30,076	35,076	28,343	30,076	*	Timing
0252	Members Remuneration Expenses	96	18,600	20,600	10,835	18,504	*	Timing
0262	President & Deputy Allowances.	0	2,032	12,189	8,033	2,032		
0272	Council Chambers Repairs & Maintenance	22	866	5,326	139	844		
0332	Furniture & Equipment	0	1,500	9,000	0	1,500		
0442	Members Administration Allocation	28,836	34,976	209,852	188,369	6,140		
0462	Meeting & Refreshments Expense	1,151	1,205	26,000	16,890	54		
1822	Accounting & Audit Expenses	0	0	40,000	41,872	0		
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	0	1,200	7,202	2,902	1,200		
	Total Operating Expenditure	65,619	143,339	450,797	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	65,619	143,339	450,797	344,697			

Appendix A - Summary

COA	Adminstration	31 August 2015 YTD Actual	31 August 2015 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	0	28,500	27,988	0		
0282	Administration SGC 9.50%	7,041	8,760	52,565	47,149	1,719		
0292	Admin Salaries Expense	82,546	100,004	600,026	505,317	17,458	*	Timing
0294	Admin Staff Housing Allowance	2,162	3,116	18,693	15,039	954		
0312	Admin - Max 3% Council Additional Contr	1,511	2,766	16,600	7,920	1,255		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	8,439	10,664	21,328	19,933	2,225		
0402	Insurance Expense	1,566	1,903	3,806	3,557	337		
0422	Office Gardens Expenses	1,315	5,201	29,179	19,924	3,886		
0432	Admin Building Operations	3,566	9,259	26,316	24,501	5,693		
0472	Office Expenses - General	2,956	8,659	15,500	9,992	5,703		
0473	Admin Building Repairs & Maintenance	1,090	1,666	10,000	10,332	576		
0482	Office Telephone & Internet Expenses	3,706	3,222	21,840	21,139	(484)		
0492	Advertising Expenses	963	1,177	10,000	3,425	214		
0502	Computer Hardware Service & Repair	4,925	6,500	26,500	21,748	1,575		
0512	Furniture & Equipment - (Expensed)	124	2,000	7,500	3,732	1,876		
0522	Freight & Postage Expense	113	500	3,000	2,317	387		
0542	Printing & Stationary Expense	4,245	4,837	30,000	25,510	592		
0552	Motor Vehicle Expenses	997	834	5,000	14,131	(163)		
0592	Admin Allocated to Programs	(169,622)	(204,302)	(1,225,814)	(1,005,706)	(34,680)	*	Admin exps below budget projection
0622	Uniform Expense	0	0	3,700	1,399	0		
0632	Staff Training, Conference and Recruitment	1,104	753	31,500	14,044	(351)		
0662	Public Liability Insurance	9,050	9,100	18,200	17,016	50		
0682	Consultancy Fees	1,800	4,798	113,786	65,123	2,998		
0702	Bank Fees & Charges	594	379	6,100	5,910	(215)		
0712	Occupational Health & Safety	0	832	5,000	6,428	832		
0722	Accounting Software Operating Expenditure	30,640	30,101	39,850	35,673	(539)		
7002	Admin Depreciation	0	13,588	81,530	80,850	13,588	*	Depn not calculated until after audit
	Total Operating Expenditure	830	26,317	204	37,979			

Appendix A - Summary

COA	Adminstration	31 August 2015	31 August 2015	2015/2016	30-Jun-15	YTD Var	>\$10K	
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Revenue							
0383	Minor Income Received - Other General	0	0	(1,200)	(2,438)	0		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	0	0	(6,500)	(19,583)	0		
	Total Operating Revenue	0	0	(7,700)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	0	5,000	30,000	5,900			
0364	Office Furniture & Equipment (F&E)	0	25,692	25,692	0	25,692	*	Timing
0371	T/f From Office Eq Reserve	0	0	(25,000)	0	0		
4750	Tfr to Leave Rerserve	215	166	1,000	51,288	(49)		
4785	Transfer from Unspent Grant Fund	0	0	(12,406)	0	0		
4770	Tfr to Office & Equipment Reserve	101	34	200	35,448	(67)		
4780	Tfr to Plant/Light Vehicle Reserve	299	334	2,000	3,538	35		
	Total Capital Expenditure / Reserve Transfers	615	31,226	21,486	96,174			
	Total Administration	1,444	57,543	13,990	112,132			
	Total Governance/Administration	67,064	200,882	464,788	456,829			

Appendix A - Summary

COA	Fire Prevention	31 August 2015 YTD Actual	31-Aug-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	1,696	2,340	14,038	24,539	644		
0672	Fire Break Inspection Fees	0	0	2,500	1,409	0		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	2,407	2,914	17,480	10,700	507		
0832	ESL - Shire Properties.	0	0	800	768	0		
0882	Fire Prevention Enforcement Expenditure	0	166	1,000	0	166		
1722	Brigades Operating Expenses	17,069	19,355	37,390	37,915	2,286		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	11,404	68,420	67,715	11,404	*	Depn not calculated until after audit
	Total Operating Expenditure	21,172	36,179	141,628	143,046			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(1,544)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	FESA Grant Income	0	0	(24,195)	(32,065)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	(1,000)	0	0		
0915	Capital Grant - FESA	0	0	0	(311,690)	0		
	Total Operating Revenue	0	0	(30,445)	(349,299)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	116,557	0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	0		
		0	0	0	311,690			
	Total Fire Prevention	21,172	36,179	111,183	105,437			

Appendix A - Summary

		31 August 2015	31-Aug-15	2015/2016	30-Jun-15			
COA	Animal Control	YTD Actual	Budget YTD	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	3,392	4,358	26,150	11,264	966		
0842	Animal Control Expenses	784	916	5,500	5,222	132		
0852	Rangers Allocation	2,407	2,914	17,480	6,448	507		
		0	0	0		0		
	Total Operating Expenditure	6,583	8,188	49,130	22,933			
	Operating Revenue							
0843	Impoundment Fees	0	0	(250)	(141)	0		
0853	Dog/Cat Registrations Income	(340)	0	(2,775)	(3,413)	340		
0863	Fines & Penalties	0	0	(500)	0	0		
						0		
	Total Operating Revenue	(340)	0	(3,525)	(3,554)			
	Total Animal Control	6,243	8,188	45,605	19,379			
		31 August 2015	31-Aug-15	2015/2016	30-Jun-15			
COA	Other Law, Order and Public Safety	YTD Actual	Budget YTD	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	1,524	0		
0902	Rangers Allocation	1,204	1,456	8,740	16,207	252		
0962	Misc. Expenses - Other Law and Order	0	500	1,000	200	500		
	Total Operating Expenditure	1,204	1,956	9,740	17,930			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0			
	Total Other Law, Order and Public Safety	1,204	1,956	9,740	17,930			

Appendix A - Summary

COA	Rangers Expenses	31 August 2015 YTD Actual	31-Aug-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
0872	Rangers Superannuation - Council 3%	289	322	1,928	1,883	33	
0892	Salary & Wages Expense-Rangers	9,805	11,150	66,900	62,072	1,345	
0912	Rangers Workers Compensation Expense	766	968	1,937	1,810	202	
0922	Rangers Superannuation SGC 9.50%	916	1,092	6,553	6,143	176	
0932	Conference & Training	0	250	1,500	0	250	
0952	Rangers Expenses Allocated	(12,036)	(14,566)	(87,400)	(78,306)	(2,530)	
0982	Rangers Expense	734	1,324	7,940	6,018	590	
1012	Tools & Equipment - Low Value	0	166	1,000	380	166	
0152	Provision for LSL	0	5,000	9,000	(7,385)	5,000	
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	476	5,706	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.	3	(1,514)	(1,514)	(10,582)	(1,517)	
	Total Capital Expenditure / Reserve Transfers	3	(1,514)	(1,514)	24,338		
	Total Rangers Expenses	479	4,192	7,844	22,444		
	Total Law, Order and Fire Safety	29,098	50,515	174,372	165,190		

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COA	Education	31 August YTD Actual	31 August Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
0992	Operating Expenditure Pre-School Repairs & Maintenance	140	0	7,200	3,448	(140)		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	0		
						0		
						0		
						0		
	Total Education	140	0	(822)	(3,844)			

Appendix A - Summary

COA	Health Inspection and Administration	31 August YTD Actual	30-06-15 YTD Budget	2015/2016 Budget	30-06-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
1282	Pool Inspections Expense	602	728	4,370	1,585	126		
1292	Health Expenses General	360	692	4,000	6,767	332		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	962	1,420	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,183)	(1,155)	(1,155)	(1,155)	28		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(472)	(512)	(3,068)	(3,648)	(40)		
1583	Health Administration Fees	(472)	0	0	(3,761)	472		
	Total Operating Revenue	(2,481)	(2,017)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(1,519)	- 597	3,797	12,609			

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COA	Housing	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing			11,452	1,718			
		650	1,676			1,026		
2522	Staff Housing Repairs & Maintenance	0	0	0	5,934	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	0	630	3,775	3,724	630		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	650	2,306	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	(4,577)	(2,340)	(14,040)	(17,383)	2,237		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(4,577)	(2,340)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	1,230	1,666	10,000	86,702	437		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	1,230	1,666	10,000	12,442			
	Total Housing	(2,698)	1,632	11,187	15,783			

Appendix A - Summary

COA	Natural Resource Management	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
2032	Operating Expenditure							
	NRM Expenditure	0	3,334	20,000	0	3,334		
	Total Operating Expenditure	0	3,334	20,000	0			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	(2,500)	(15,000)	0	(2,500)		
	Total Capital / Reserve Transfers	0	(2,500)	(15,000)	0			
	Total Natural Resource Management	0	834	5,000	0			

Appendix A - Summary

COA	Sanitation - Household Refuse	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	0	26,668	160,000	151,546	26,668	*	Timing
1772	Sanitation Household Refuse Depreciation	0	670	4,015	4,008	670		
1792	Refuse Site Repairs & Maintenance	2,357	7,476	44,215	16,886	5,119		
2502	Domestic Rubbish - Admin Allocation	6,785	7,384	44,301	25,847	599		
	Total Operating Expenditure	9,142	42,198	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(121,766)	(120,250)	(120,250)	(109,021)	1,516		
	Total Operating Revenue	(121,766)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(112,624)	(78,052)	132,281	89,266			
COA	Sanitation - Other	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	200	1,200	357	200		
1882	Parks & Gardens Rubbish Collection Expenses	1,863	1,974	12,382	11,679	111		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	834	5,000	5,324	834		
	Total Operating Expenditure	1,863	3,008	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	1,863	3,008	18,582	27,641			

Appendix A - Summary

COA	Protection of Environment	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	
	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	0	0	0	1,400	0		
2002	Project Management Fees	0	1,666	10,000	0	1,666		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	5,990	3,334	20,000	10,690	(2,656)		
2042	Declared Species Group Expenses	0	3,774	22,646	20,497	3,774		
2062	Coastal Planning Projects Expenses	0	13,000	22,000	26,574	13,000	*	Timing
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	5,990	21,774	74,646	276,123			
	Operating Revenue							
2203	Grant Income - Other	(3,000)	0	(9,000)	(122,100)	3,000		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	0	(2,000)	(20,000)	(1,200)	(2,000)		
	Total Operating Revenue	(3,000)	(2,000)	(29,000)	(158,355)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to Unspent Grant Reserve	33	0	(14,873)	1,289	(33)		
2080	Tfr to Landcare Reserve	85	126	500	1,280	41		
2071	Tfr from Unspent Grant Res.	1	0	0	(92,041)	(1)		
	Total Capital Expenditure / Reserve Transfers	119	126	(14,373)	(137,216)			
	Total Protection of Environment	3,109	19,900	31,273	(19,448)			

Appendix A - Summary

COA	Town Planning and Regional Development	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	
	Operating Expenditure							
0942	Town Planning Depreciation	0	2,000	12,000	11,173	2,000		
0162	Provision for LSL	0	0	16,000	(10,662)	0		
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	1,535	1,940	3,879	3,625	405		
2112	Salary & Wages Expense-T/Plan	16,606	31,278	187,674	166,713	14,672	*	Budget includes Planning Officer
2122	Superannuation - Council Maximum of 3%	508	956	5,755	3,372	448		
2132	Superannuation - SGC 9.50%	1,608	3,036	18,224	16,358	1,428		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	30	0	11,800	508	(30)		
2192	Heritage Expenses	0	834	5,000	1,818	834		
2202	Town Planners Expenses	61	334	2,000	2,726	273		
2222	Motor Vehicle Expenses	573	750	4,500	5,524	177		
2232	Legal Expenses - Town Planners	0	1,666	10,000	1,037	1,666		
2242	Engineering Expenses	0	2,500	15,000	3,789	2,500		
2252	Advertising Expenses	0	334	2,000	1,404	334		
3012	Admin Allocation Expenses	6,785	8,884	53,310	66,879	2,099		
7052	Surveying & Land Expenses	0	6,666	40,000	3,520	6,666		
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	0	10,906	68,570	43,830	10,906	*	Timing
	Total Operating Expenditure	27,706	72,084	455,712	331,998			

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COA	Town Planning and Regional Development	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	0	0	0	(26,141)	0		
2233	Town Planning Fees Income - GST Free	(5,989)	(8,027)	(33,000)	(35,494)	(2,038)		
2243	Outsourced Planning Fees - Other LGs	0	0	(24,500)	(28,340)	0		
2263	Town Planning Fees Income - GST inc	0	0	(5,000)	(5,356)	0		
3603	Heritage Income	0	0	(2,000)	(909)	0		
	Total Operating Revenue	(5,989)	(8,027)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	28	0	(12,998)	(25,974)	(28)		
2264	Land Development	0	0	59,000	0	0		
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	28	0	0	0	(28)		
4801	Tfr to Land Development Reserv	278	379	2,000	2,410	101		
4810	Tfr from Land Development Reserve	0	0	(59,000)	0	0		
4820	Tfr to Legal Reserve	66	10,100	10,500	570	10,034	*	Timing
		399	10,479	(498)	(615)			
	Total Town Planning and Regional Development	22,117	74,536	390,714	235,142			

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COA	Other Community Amenities	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
3102	Operating Expenditure Cemetery Expenses	324	2,710	16,020	12,999	2,386	
3132	Community Development Expenses	14,628	5,254	28,250	123,140	(9,374)	
3162	Administration Allocated	10,177	12,734	76,409	0	2,557	
3212	Other Community Amenities Depreciation	0	346	2,080	2,077	346	
3222	Community Growth Fund	0	0	30,000	11,750	0	
	Total Operating Expenditure	25,129	21,044	152,759	149,966		
	Operating Revenue						
3113	Cemetery Income Received	0	0	(3,540)	(4,213)	0	
3613	Reimbursements & Contributions	0	0	(5,000)	0	0	
3633	Grant - Community Development	0	0	0	(90,732)	0	
	Total Operating Revenue	0	0	(8,540)	(94,945)		
	Capital Expenditure / Reserve Transfers						
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	25,000	0	0	
0471	Tf From Unspent Grants/loans Res.	48	0	(21,750)	0	(48)	
7155	Tfr from Building Reserve	0	0	0	(19,926)	0	
	Total Capital Expenditure/Reserve Transfers	48	0	3,250	(19,926)		
	Total Other Community Amenities	25,177	21,044	147,469	35,095		
	Total Community Amenities	(60,358)	41,270	725,319	367,696		

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COA	Public Halls and Civic Centres	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
2602	Public Halls Depreciation	0	4,606	27,635	27,601	4,606		
2722	Public Halls & Showgrounds Expense	8,166	14,548	69,368	19,163	6,382		
2732	Nabawa Community Centre Expenses	4,677	16,274	81,834	40,123	11,597	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	0	0	2,901	3,080	0		
3202	Public Halls Admin Allocation	3,392	3,648	21,894	20,014	256		
	Total Operating Expenditure	16,236	39,076	203,632	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	(110)	(38)	0		
2453	Showground/Halls Income Received	(1,804)	0	(12,000)	(6,484)	1,804		
3423	Grant Income - Yuna Community Centre	0	0	(37,500)	(684,620)	0		
	Total Operating Revenue	(1,804)	0	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	122,624	155,146	155,146	673,505	32,522	*	Timing
4925	Principal Repayment - Loan 89	0	0	7,482	7,050	0		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	122,624	155,146	152,628	580,555			
	Total Public Halls and Civic Centres	137,056	194,222	306,650	(606)			

Appendix A - Summary

COA	Swimming Areas and Beaches	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
3302	Swimming Areas Admin Allocations	3,392	3,578	21,471	20,114	186	
3412	Coronation Beach Expenses	4,005	8,937	50,111	31,931	4,932	
7082	Beaches Depreciation	0	856	5,140	4,712	856	
	Total Operating Expenditure	7,398	13,371	76,722	56,757		
	Operating Revenue					0	
3443	Coronation Beach Camping Fees	(12,575)	(11,699)	(62,000)	(68,111)	876	
3444	Fig Tree Camping Fees	(1,588)	(2,220)	(5,000)	(4,555)	(633)	
	Total Operating Revenue	(14,163)	(13,919)	(67,000)	(72,666)		
	Capital Expenditure / Reserve Transfers						
7164	Land and Buildings	0	0	5,000	0		
	Total Swimming Areas and Beaches	(6,765)	(548)	14,722	(15,909)		

Appendix A - Summary

COA	Other Recreation and Sport	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	1,950	1,166	7,000	7,952	(784)		
1472	Yuna Oval Expenses	9	116	700	623	107		
1482	Sporting Clubs Expenses	7,872	11,754	66,037	72,567	3,882		
2642	Parks, Gardens Expense	2,517	22,889	141,786	42,746	20,372	*	Timing
2702	Indoor Complex Expense	2,174	5,644	24,544	13,066	3,470		
2712	Tennis Clubs Expenses	990	2,857	6,784	4,838	1,867		
2752	Nabawa - Sport Complex Expense	371	0	800	11,432	(371)		
2772	Minor Gardening Equipment.	0	250	1,500	5,043	250		
2812	Golf Courses	585	882	1,765	0	297		
3442	Rec & Sport Admin Allocations	1,696	1,460	8,756	40,027	(236)		
7022	Parks & Gardens Depreciation	0	2,578	15,465	15,529	2,578		
7092	Other Rec & Sports Depreciation	0	6,490	38,935	38,887	6,490		
	Total Operating Expenditure	18,165	56,086	314,072	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,611)	(2,175)	(3,600)	(3,675)	1,436		
2803	Grants & Other Income Received	0	0	(400,000)	0	0		
	Total Operating Revenue	(3,611)	(2,175)	(403,600)	(3,675)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	0	0	500,000	17,155	0		
	Total Capital Expenditure / Reserve Transfers	0	0	500,000	17,155			
	Total Other Recreation and Sport	14,554	53,911	410,472	266,191			

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COA	Libraries	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
2902	Library Expense	90	800	4,900	1,509	710	
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0	
3582	Libraries Admin Allocations	8,481	9,336	56,012	28,160	855	
6922	Libraries Depreciation	0	10	56	56	10	
	Total Operating Expenditure	8,571	10,146	61,968	30,725		
COA	Other Culture	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
3602	Historical Roads Board Building Expense	0	0	0	3,385	0	
3626	Museum & Road Board Expense	1,563	4,899	8,282	4,225	3,336	
3652	Other Culture Depreciation	0	530	3,175	3,167	530	
3662	Community Heritage Programs	0	0	5,000	0	0	
	Total Operating Expenditure	1,563	5,429	16,457	10,777		
	Operating Revenue						
3445	Grant Funding Received	0	0	(2,000)	(71,422)	0	
3623	Reimbursements & Contributions - Culture	0	0	0	0	0	
2983	Reimbursements Costs	0	0	0	(10)	0	
	Total Operating Revenue	0	0	(2,000)	(71,432)		
	Capital Expenditure / Reserve Transfers						
3604	Capital Exp. - Land & Buildings	0	0	0	79,065		
3635	Building Reserve - Transfer from	0	0	0	(20,000)		
	Total Capital/Reserves	0	0	0	59,065		
	Total Other Culture	1,563	5,429	14,457	(1,590)		
Total Recreation and Culture		154,979	263,160	808,269	278,811		

COA	Road Constuction	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	Operating Revenue							
3133	Income Received - Cons. STS	0	0	(18,600)	(20,455)	0		
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(148,410)	(170,044)	(371,000)	(641,319)	(21,634)	*	Timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(218,308)	(165,707)	(662,828)	(240,000)	52,601	*	Timing
	Total Operating Revenue	(366,718)	(335,751)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	420	99,348	596,095	0	98,928	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	120,625	91,280	547,673	1,110,623	(29,345)	*	Timing
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	79,022	163,902	1,002,024	366,712	84,880	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	261	0	0	2,258	(261)		
	Total Capital Expenditure / Reserve Transfers	200,328	255,182	2,145,792	2,592,448			
	Total Road Construction	(166,390)	(80,569)	1,093,364	1,087,753			

COA	Road Maintenance	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3372	Road Maintenance Expense	66,640	95,049	569,491	550,380	28,409	*	Timing
3502	Depot Maintenance	7,698	5,005	29,037	33,041	(2,693)		
3512	Street Lighting Expense	751	1,550	9,300	7,864	799		
3522	Depreciation	0	732	4,395	4,671	732		
3532	Street Trees	0	0	3,131	4,885	0		
3542	License & Subscriptions	5,588	5,800	7,200	5,463	212		
3562	Road Sign Expense	0	0	6,000	4,840	0		
3382	Flood Damage Expense	705	0	803,878	15,473	(705)		
3592	Depot Tools (Not Capitalised)	0	2,000	2,000	2,494	2,000		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	2,573	1,666	10,000	145	(907)		
6912	Roads Depreciation	0	125,000	750,000	749,135	125,000	*	Depn not yet calculated until asset register is finalised
	Total Operating Expenditure	83,955	236,802	2,194,432	1,440,444			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(98,181)	(108,000)	(99,400)	9,819		
3153	Other General Income	0	0	0	0	0		
3393	Hudson Resources - Dartmoor Road	0	0	(12,585)	(12,586)	0		
3803	Contributions - Flood Damage.	0	(108,676)	(652,051)	0	(108,676)	*	Timing
	Total Operating Revenue	(108,000)	(206,857)	(772,636)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	10,000	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	0	0	(112,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	(102,000)	(367,365)			
	Total Road Maintenance	(24,045)	29,945	1,319,796	961,093			

COA	Road Plant Purchases	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	279	245	800	1,772	(34)		
3580	Interest Expense - Loan 92	0	0	0	(173)	0		
3642	Loss on Sale Assets.	0	0	34,000	0	0		
3912	Interest Expense - Loan 96	2,283	0	5,000	5,158	(2,283)		
	Total Operating Expenditure	2,561	245	39,800	8,211			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(64,900)	1,684	0		
	Total Operating Revenue	0	0	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	0	813,000	142,848	0		
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	0	29,170	28,120	(14,451)	*	Timing
3577	Principal Repayments - Loan 95	5,446	3,622	22,237	21,057	(1,824)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(140,199)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(209,000)	(9,091)	0		
	Total Capital Expenditure / Reserve Transfers	19,897	3,622	515,208	258,312			
	Total Road Plant Purchases	22,459	3,867	490,108	268,206			

COA	Traffic Control	31 August 2015	31 August 2015	2015/2016	30-Jun-15		
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
4102	Traffic Admin Allocation	5,089	6,974	41,839	64,667	1,885	
6502	Vehicle Examination Expense	1,546	1,956	9,240	6,971	410	
7672	Loss on Sale of Assets.	0	0	0	0	0	
7572	Traffic Counters Expense	0	84	500	0	84	
	Total Operating Expenditure	6,635	9,014	51,579	71,638		
	Operating Revenue						
7513	Licensing Commission Income	(1,183)	(1,000)	(6,000)	(6,236)	183	
7533	Licensing Transactions - In	0	0	0	(30)	0	
7523	Vehicle Examination Fees Received	(95)	(633)	(2,200)	(2,478)	(538)	
	Total Operating Revenue	(1,278)	(1,633)	(8,200)	(8,744)		
	Capital Expenditure / Reserve Transfers						
7574	Capital Exp. - Tools & Equip.	0	0	26,748	23,699	0	
7685	Proceeds from Disposal of Assets	0	0	0	0	0	
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0	
	Total Capital Expenditure / Reserve Transfers	0	0	26,748	28,699		
	Total Traffic Control	5,357	7,381	70,127	91,593		
	Total Transport	(162,620)	(39,376)	2,973,395	2,408,645		

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COA	Rural Services	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
4462	Operating Expenditure							
	Rural Services Admin Allocation	1,805	2,184	13,110	4,526	379		
6722	Noxious Weeds & Pest Expense	48	0	5,000	4,885	(48)		
	Total Operating Expenditure	1,853	2,184	18,110	9,411			
4404	Capital Expenditure / Reserve Transfers							
	Capital Exp. - Plant & Equipment	0	0	0	14,925	0		
	Total Rural Services	1,853	2,184	18,110	24,337			
COA	Tourism and Area Promotion	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
	Operating Expenditure							
3952	Tourism Signage Expense	0	166	1,000	0	166		
3982	Tourism Expense	0	500	4,000	2,536	500		
4282	Promotional Expense	0	200	1,200	1,103	200		
	Total Operating Expenditure	0	866	6,200	3,639			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	(500)	0	0		
	Total Operating Revenue	0	0	(500)	0			
	Total Tourism and Area Promotion	0	866	5,700	3,639			

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COA	Building Control	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
4132	Building Surveyor Expenses	14,450	19,402	116,425	101,700	4,952	
4142	Reimbursement Expenditure	0	0	0	100	0	
4152	Provision for LSL	0	0	18,500	0	0	
4622	Building Admin Allocation	15,266	18,782	112,692	45,156	3,516	
	Total Operating Expenditure	29,716	38,184	247,617	146,956		
	Operating Revenue						
4153	Building Licenses Income	(2,899)	(3,500)	(22,500)	(30,872)	(601)	
4163	Builder's Registration Board Fee	0	0	0	0	0	
4173	CTF Commissions Received	(135)	0	(250)	(285)	135	
4213	Building Commissions Received	(96)	0	(250)	(259)	96	
	Total Operating Revenue	(3,130)	(3,500)	(23,000)	(31,416)		
	Capital Expenditure / Reserve Transfers						
4215	Tfr from Leave Reserve	0	0	0	0	0	
	Total Capital Expenditure/Reserve Transfer	0	0	0	0		
	Total Building Control	26,587	34,684	224,617	115,540		

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COA	Other Economic Services	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
4232	Water Supply Stand Pipes Expense	0	42	250	(133)	42	
4222	Administration Allocation	16,962	21,030	126,181	0	4,068	
4242	Rehab. Gravel Pits Expense	337	834	5,000	2,718	497	
4252	Purchase of Stamps.	0	16	100	37	16	
4272	Other Expenditure	1,515	1,724	10,341	12,725	209	
	Total Operating Expenditure	18,814	23,646	141,872	15,347		
	Operating Revenue						
4223	Commission Received Australia Post	(348)	(700)	(4,200)	(3,943)	(352)	
4243	Annual Post Office Box Fee	(3,050)	0	(3,150)	(1,173)	3,050	
4253	Postage Stamp Income	(10)	(29)	(100)	(106)	(19)	
4263	Income Received	(3,875)	0	0	0	3,875	
4333	Photocopying Income	(7)	(12)	(50)	(18)	(5)	
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0	
	Total Operating Revenue	(7,589)	(1,041)	(7,950)	(5,691)		
	Capital Expenditure / Reserve Transfers						
4760	Tfr to Water Strategy Reserve	32	38	200	277		
	Total Other Economic Services	11,257	22,643	134,122	9,934		
	Total Economic Services	39,697	60,377	382,549	153,449		

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COA	Plant Depreciation	31 August YTD Actual	31 August YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	COMMENTS
5012	Operating Expenditure	0	38,902	233,411	161,942	38,902	*	Depn not calculated until asset register is finalised
6890	Plant Depreciation	(25,063)	(38,902)	(233,411)	(161,942)	(13,839)	*	
	Depn Posted to Jobs							
	Total Plant Depreciation	(25,063)	0	0	0			
COA	Private Works	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
7302	Operating Expenditure							
	Private Works Expense	4,177	4,590	30,545	15,829	413		
7333	Operating Income							
	Private Works Income	(8,052)	0	(32,500)	(22,802)	8,052		
	Total Private Works	(3,875)	4,590	(1,955)	(6,974)			

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COA	Public Works Overheads	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0342	Provision for LSL	0	0	19,060	10,663	0		
4312	Superannuation - Max 3% Works Staff	1,112	2,996	17,976	7,184	1,884		
4322	Superannuation Guarantee - Works Manager	1,410	1,562	9,376	8,778	152		
4332	Superannuation Guarantee - Works Staff	8,055	10,584	63,501	64,632	2,529		
4342	Salary Works Manager	23,616	14,716	88,295	89,636	(8,900)		
4352	Superannuation Max 3% - Works Manager	445	494	2,961	2,774	49		
4372	Public Works Sundry Expense	2,807	1,000	6,000	21,687	(1,807)		
4382	Works Manager - Conference Attendance	803	0	3,000	2,287	(803)		
4392	External Engineering Services	0	0	20,000	8,132	0		
4402	Sick Leave	1,654	5,014	30,334	13,284	3,360		
4412	Annual Leave	(1,773)	2,952	70,286	57,232	4,725		
4432	Public Holiday Pay	(232)	0	30,334	27,311	232		
4422	LSL Taken - PWO	0	0	0	0	0		
4442	Occupational Health & Safety Expense	593	1,624	9,752	5,004	1,031		
4452	Protective Uniform/ Minor Workwear	400	1,800	10,800	7,260	1,400		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	3,463	5,602	33,608	28,547	2,139		
4662	Public Works Expense Recoverable	0	0	0	0	0		
5202	Public Works Overheads - Admin Allocation	42,406	50,400	302,394	83,574	7,994		
6782	Workers Compensation Insurance	7,672	9,696	19,391	18,123	2,024		
7422	Less PWO Allocated to W & S	(64,125)	(146,751)	(737,068)	(439,720)	(82,626)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	28,306	(38,311)	(0)	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	28,306	(38,311)	(0)	(15,606)			

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COA	Plant Operation Costs	31 August 2015 YTD Actual	31 August 2015 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4472	In House Repairs & Maintenance	8,097	17,942	107,653	59,130	9,845		
4482	Tyre Purchase Expense	2,080	6,834	41,000	35,975	4,754		
4492	Parts & Outside Repairs Expense	16,430	25,953	276,000	231,064	9,523		
4502	Plant Licences Expense	6,561	6,950	6,950	1,142	389		
4512	Less POC Allocated to W & S	(125,972)	(135,326)	(811,960)	(804,755)	(9,354)		
4532	Tools & Consumables	4,765	898	16,000	11,997	(3,867)		
4542	Fuel, Oil & Grease	17,885	54,000	330,000	267,426	36,115	*	Timing
4552	Cutting Edges & Tips	0	0	9,500	7,409	0		
5112	Plant Operator - Admin Allocation	1,696	1,460	8,756	64,365	(236)		
6772	Plant Insurance Expense	19,081	38,351	38,351	35,842	19,270	*	Timing
4602	Training Expense	0	0	18,000	6,663	0		
	Total Operating Expenditure	(49,379)	17,062	40,250	(83,742)			
	Operating Revenue							
4503	Sale of Scrap.	0	0	(250)	0	0		
4513	Diesel Fuel Rebate Received	(3,608)	(3,563)	(40,000)	(47,729)	45		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(3,608)	(3,563)	(40,250)	(47,729)			
	Total Plant Operation Costs	(52,987)	13,499	0	(131,471)			

Appendix A - Summary

		31 August 2015	31 August 2015	2015/2016	30-Jun-15			
COA	Salaries and Wages	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	112,647	200,633	897,287	813,263	87,986	*	Timing
4580	Salary & Wages Expense - Works	124,747	153,364	920,183	889,824	28,617	*	Timing
4592	Workers Compensation Paid	15,174	0	0	25,313	(15,174)	*	Timing
4600	Less Salary & Wages Allocated	(237,394)	(361,495)	(1,817,470)	(1,703,087)	(124,101)	*	Timing
	Total Operating Expenditure	15,174	(7,498)	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(15,659)	0	0	(33,766)	15,659	*	Workers Compensation Reimbursement
	Total Salaries and Wages	(485)	(7,498)	(0)	(8,452)			
COA	Unclassified	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	197	320	1,920	284	123		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(197)	(320)	(1,920)	(284)	(123)		
	Total Unclassified	0	0	0	0			
	Total Other Property and Services	(54,103)	(27,720)	(1,956)	(162,503)			