

List of Accounts Paid - October 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4938	09/10/2015	Department Of Agriculture	-11405.13
EFT18588	06/10/2015	Synergy	-2543.50
EFT18589	06/10/2015	Western Australian Treasury Corporation	-1908.27
EFT18590	09/10/2015	Creasy Farming Co	-1593.28
EFT18591	09/10/2015	Apprentice And Traineeship Company	-1718.24
EFT18592	09/10/2015	Courier Australia - Toll Ipec	-9.50
EFT18593	09/10/2015	Durack Institute Of Technology	-410.00
EFT18594	09/10/2015	Forrester Brothers	-16500.00
EFT18595	09/10/2015	Leading Edge Computers	-50.00
EFT18596	09/10/2015	Local Health Authority Analytical Committee	-495.00
EFT18597	09/10/2015	Marketforce Pty Ltd	-487.10
EFT18598	09/10/2015	Maurice John Battilana	-413.62
EFT18599	09/10/2015	Mcdonalds Wholesalers	-88.80
EFT18600	09/10/2015	Queens Iga	-986.88
EFT18601	09/10/2015	Raj Mavath Pty Ltd	-1760.00
EFT18602	09/10/2015	Repco Auto Parts	-240.25
EFT18603	09/10/2015	Risk ID	-5500.00
EFT18604	09/10/2015	PM & SJ Ward	-14027.22
EFT18605	09/10/2015	Western Resource Recovery Pty Ltd	-408.00
EFT18606	09/10/2015	Australian Taxation Office	-15050.00
EFT18607	09/10/2015	Water Corporation	-161.88
EFT18608	14/10/2015	Water Corporation	-1270.85
EFT18609	14/10/2015	Geraldton Fuel	-20329.70
EFT18610	14/10/2015	Great Northern Rural Services	-2478.90
EFT18611	16/10/2015	Five Star Business Equipment	-1206.16
EFT18612	16/10/2015	Greenline Truck Hire	-1480.00
EFT18613	16/10/2015	Landgate	-2455.20
EFT18614	16/10/2015	Leading Edge Computers	-4485.00
EFT18615	16/10/2015	Nabawa Valley Tavern	-549.00
EFT18616	16/10/2015	Synergy	-241.80
EFT18617	23/10/2015	Apprentice And Traineeship Company	-2025.30
EFT18618	23/10/2015	Cobra Earthmoving & Construction Machinery (WA) Pty Ltd	-6314.00
EFT18619	23/10/2015	Leading Edge Computers	-22.00
EFT18620	23/10/2015	Patience Bulk Haulage Pty Ltd	-660.00
EFT18621	23/10/2015	Synergy	-863.15
EFT18622	27/10/2015	PM & SJ Ward	-17887.10
EFT18624	30/10/2015	City Of Greater Geraldton	-1320.00
EFT18625	30/10/2015	Telstra	-1750.74
EFT18626	30/10/2015	Afgri(Waltons)	-115.08
EFT18627	30/10/2015	Ampac Debt Recovery (WA) Pty Ltd	-646.81
EFT18628	30/10/2015	Apprentice And Traineeship Company - Midwest	-1785.59
EFT18629	30/10/2015	APV Valuers And Asset Management	-935.00
EFT18630	30/10/2015	Arc Auto Electrical & Air Conditioning	-2730.75
EFT18631	30/10/2015	Atom Supplies	-174.41
EFT18632	30/10/2015	Auslec	-181.07
EFT18633	30/10/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT18634	30/10/2015	Australia Post	-314.68
EFT18635	30/10/2015	Boc Limited	-369.34
EFT18636	30/10/2015	Bridgestone Tyre Centre	-104.00

Chq/EFT	Date	Name	Amount
EFT18637	30/10/2015	Bunnings Group Limited	-2661.32
EFT18638	30/10/2015	Cadgroup Australia Pty Ltd	-2601.50
EFT18639	30/10/2015	Chapman Valley Men's Shed	-1440.00
EFT18640	30/10/2015	Cleanpak Total Solutions	-70.13
EFT18641	30/10/2015	Coates Hire Operations Pty Ltd	-1665.02
EFT18642	30/10/2015	Courier Australia - Toll Ipec	-160.28
EFT18643	30/10/2015	Department Of Fire And Emergency Services	-748.00
EFT18644	30/10/2015	Echelon Australia Pty Ltd - Lgis Risk Management	-3641.00
EFT18645	30/10/2015	Geraldton Ag Services	-855.01
EFT18646	30/10/2015	Geraldton Air Charter Pty Ltd	-1625.00
EFT18647	30/10/2015	Geraldton Mower & Repair Specialists	-60.20
EFT18648	30/10/2015	Geraldton Plumbing Services	-529.00
EFT18649	30/10/2015	Geraldton Trophy Centre	-50.00
EFT18650	30/10/2015	Glenfield Iga	-140.88
EFT18651	30/10/2015	Greenfield Technical Services	-29046.61
EFT18652	30/10/2015	Hersey	-1478.63
EFT18653	30/10/2015	Instant Racking	-1001.40
EFT18654	30/10/2015	K9 Electrical	-105.15
EFT18655	30/10/2015	Land Insights	-2200.00
EFT18656	30/10/2015	Lavender Valley Farm	-1235.00
EFT18657	30/10/2015	Lenane Holdings Pty Ltd	-315938.14
EFT18658	30/10/2015	Lind Consulting	-1862.70
EFT18659	30/10/2015	Local Government Insurance Services WA	-50393.30
EFT18660	30/10/2015	M & B Quality Building Products	-270.62
EFT18661	30/10/2015	Midwest Aero Medical Air Ambulance	-203.40
EFT18662	30/10/2015	Midwest Chemical & Paper	-763.97
EFT18663	30/10/2015	Midwest Fire Protection Service	-38.06
EFT18664	30/10/2015	Midwest Tractors	-372.78
EFT18665	30/10/2015	Mitchell & Brown	-3219.50
EFT18666	30/10/2015	Nabawa Valley Tavern	-1346.35
EFT18667	30/10/2015	Northern Country Zone Of WALGA	-1700.00
EFT18668	30/10/2015	Paint n Quip	-206.10
EFT18669	30/10/2015	Patience Sandland Pty Ltd.	-544.50
EFT18670	30/10/2015	Pest A Kill WA	-1408.00
EFT18671	30/10/2015	Public Libraries Western Australia	-108.00
EFT18672	30/10/2015	Raj Mavath Pty Ltd	-880.00
EFT18673	30/10/2015	Scoop Design	-110.00
EFT18674	30/10/2015	Shire Of Northampton	-396.00
EFT18675	30/10/2015	Stewart, Moreen Sian	-44.98
EFT18676	30/10/2015	Talis Consultants Pty Ltd	-2200.00
EFT18677	30/10/2015	The West Australian	-1467.37
EFT18678	30/10/2015	Toxfree	-1955.36
EFT18679	30/10/2015	Truckline	-574.44
EFT18680	30/10/2015	Veolia Environmental Services	-14468.06
EFT18681	30/10/2015	PM & SJ Ward	-18035.60
EFT18682	30/10/2015	Western Resource Recovery Pty Ltd	-502.50
EFT18683	30/10/2015	Westrac Pty Ltd	-2297.19
EFT18684	30/10/2015	Young Motors	-530.00
EFT18685	30/10/2015	Yuna Farm Improvement Group	-3648.00
DD15071.1	05/10/2015	Westpac Geraldton	-67.20
DD15092.1	20/10/2015	LGSP	-6319.41
DD15092.2	20/10/2015	Colonial First State First Choice Super	-431.05
DD15092.3	21/10/2015	LGSP	-1586.27
DD15092.4	20/10/2015	IOOF Portfolio Service Superannuation	-374.04

Chq/EFT	Date	Name	Amount
DD15092.5	20/10/2015	Hostplus Superannuation	-130.01
DD15092.6	20/10/2015	Praemium SMA Superannuation Fund	-141.09
DD15092.7	20/10/2015	Amp Flexible Super	-209.47
DD15092.8	21/10/2015	BT Business Super	-113.85
DD15093.1	06/10/2015	LGSP	-7569.00
DD15093.2	06/10/2015	Colonial First State First Choice Super	-428.69
DD15093.3	21/10/2015	LGSP	-287.55
DD15093.4	06/10/2015	IOOF Portfolio Service Superannuation	-374.04
DD15093.5	06/10/2015	Hostplus Superannuation	-130.01
DD15093.6	06/10/2015	Australian Super	-45.35
DD15093.7	06/10/2015	Praemium SMA Superannuation Fund	-153.68
DD15093.8	06/10/2015	Amp Flexible Super	-209.47
DD15093.9	06/10/2015	BT Business Super	-163.98
			-644134.51
TRUST ACCOUNT			
421	14/10/2015	Co-Operative Bulk Handling	-530.00
422	14/10/2015	Rabobank Australia LTD	-530.00
			-1060.00

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 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 October 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 October 2015 of \$3,363,796.

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: 10 Nov 2015

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

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		7,700	6,662	10,211	3,549	53.27%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,319,246	(2,000)	(0.09%)	
General Purpose Funding - Other		475,211	141,795	146,390	4,595	3.24%	
Law, Order and Public Safety		33,970	12,565	14,609	2,044	16.27%	
Health		4,573	2,529	3,411	882	34.88%	
Education and Welfare		8,022	0	0	0		
Housing		14,040	4,680	7,457	2,777	59.34%	
Community Amenities		222,290	158,199	153,519	(4,680)	(2.96%)	
Recreation and Culture		482,710	30,973	37,610	6,637	21.43%	
Transport		864,339	337,350	132,955	(204,395)	(60.59%)	▼
Economic Services		31,450	10,590	15,761	5,171	48.83%	
Other Property and Services		74,670	18,962	43,182	24,220	127.73%	▲
Total Operating Revenue		4,540,221	3,045,551	2,884,351	(161,200)		
Operating Expense							
Governance		(451,002)	(239,709)	(107,736)	131,973	55.06%	▲
General Purpose Funding		(122,959)	(44,588)	(30,398)	14,190	31.82%	▲
Law, Order and Public Safety		(209,856)	(88,943)	(46,169)	42,774	48.09%	▲
Health		(8,370)	(2,173)	(2,355)	(182)	(8.38%)	
Education and Welfare		(7,200)	0	(274)	(274)		
Housing		(15,227)	(4,675)	(1,532)	3,143	67.23%	▲
Community Amenities		(974,229)	(331,506)	(196,705)	134,801	40.66%	▲
Recreation and Culture		(672,851)	(261,639)	(118,038)	143,601	54.89%	▲
Transport		(2,285,813)	(487,007)	(550,852)	(63,845)	(33.11%)	▼
Economic Services		(413,799)	(151,260)	(100,889)	50,371	33.30%	▲
Other Property and Services		(72,717)	(70,506)	48,571	119,077	168.89%	▲
Total Operating Expenditure		(5,234,023)	(1,682,006)	(1,106,377)	575,629		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	426,684	0	(426,684)	(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	1,790,229	1,777,974	(12,255)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	383,171	442,618	59,447	15.51%	▲
Proceeds from Disposal of Assets	8	209,000	29,000		(29,000)	(100.00%)	▼
Total Capital Revenues		1,282,328	412,171	442,618	30,447		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(239,146)	(189,408)	49,738	20.80%	▲
Infrastructure - Roads	13	(2,145,792)	(727,660)	(443,678)	283,982	39.03%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(128,000)	0	128,000	100.00%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(1,147,246)	(633,086)	514,160		
Net Cash from Capital Activities		(2,513,050)	(735,075)	(190,468)	544,607		
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	67,482	0	(67,482)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(58,888)	(24,186)	(25,398)	(1,212)	(5.01%)	
Transfer to Reserves	7	(26,400)	(15,709)	(5,265)	10,444	66.48%	▲
Net Cash from Financing Activities		339,452	27,587	(30,663)	(58,250)		
Net Operations, Capital and Financing		(1,618,266)	1,082,741	1,556,843	474,102		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	2,701,007	3,363,796	662,789		

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 October 2015

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,321,246	\$ 2,321,245	\$ 2,319,246	\$ (1,999)	% (0.09%)	
Operating Grants, Subsidies and Contributions	11	1,716,743	486,531	313,422	(173,109)	(35.58%)	▼
Fees and Charges		369,280	207,968	212,314	4,346	2.09%	
Interest Earnings		57,000	23,063	28,813	5,750	24.93%	
Other Revenue		11,050	6,744	7,893	1,149	17.04%	
Profit on Disposal of Assets	8	64,900	0	0	0		
Total Operating Revenue		4,540,219	3,045,551	2,881,688	(163,863)		
Operating Expense							
Employee Costs		(1,543,403)	(541,552)	(387,060)	154,492	28.53%	▲
Materials and Contracts		(2,017,477)	(460,782)	(571,426)	(110,644)	(24.01%)	▼
Utility Charges		(61,887)	(20,630)	(5,840)	14,790	71.69%	▲
Depreciation on Non-Current Assets		(1,280,034)	(426,684)	0	426,684	100.00%	▲
Interest Expenses		(10,701)	(4,600)	(3,414)	1,186	25.78%	▲
Insurance Expenses		(187,854)	(187,855)	(134,573)	53,282	28.36%	▲
Other Expenditure		(98,665)	(39,903)	(1,401)	38,502	96.49%	▲
Loss on Disposal of Assets	8	(34,000)	0	0	0		
Total Operating Expenditure		(5,234,021)	(1,682,006)	(1,103,714)	578,292		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	426,684	0	(426,684)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Interfund Transfers		0	0	0	0		
Net Cash from Operations		555,332	1,790,229	1,777,974	(12,255)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	383,171	442,618	59,447	15.51%	
Proceeds from Disposal of Assets	8	209,000	29,000	0	(29,000)	(100.00%)	
Total Capital Revenues		1,282,328	412,171	442,618	30,447		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(239,146)	(189,408)	49,738	20.80%	▲
Infrastructure - Roads	13	(2,145,792)	(727,660)	(443,678)	283,982	39.03%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(128,000)	0	128,000	100.00%	▲
Tools Furniture and Equipment	13	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(1,147,246)	(633,086)	514,160		
Net Cash from Capital Activities		(2,513,050)	(735,075)	(190,468)	544,607		
Financing							
Proceeds from New Debentures		140,199	0	0			
Transfer from Reserves	7	284,541	67,482	0	(67,482)	(100.00%)	
Repayment of Debentures	10	(58,888)	(24,186)	(25,398)	(1,212)	(5.01%)	
Transfer to Reserves	7	(26,400)	(15,709)	(5,265)	10,444	66.48%	▲
Net Cash from Financing Activities		339,452	27,587	(30,663)	(58,250)		
Net Operations, Capital and Financing		(1,618,266)	1,082,741	1,556,843	474,102		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	2,701,007	3,363,796	662,789		

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 October 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 October 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 October 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 October 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 October 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 October 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 October 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 October 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	3,549	53.27%			Below \$10,000
General Purpose Funding - Rates	(2,000)	(0.09%)			Below \$10,000
General Purpose Funding - Other	4,595	3.24%			Below \$10,000
Law, Order and Public Safety	2,044	16.27%			Below \$10,000
Health	882	34.88%	▼		Below \$10,000
Education and Welfare	0				Nil
Housing	2,777	59.34%	▲		Below \$10,000
Community Amenities	(4,680)	(2.96%)			Below \$10,000
Recreation and Culture	6,637	21.43%			Below \$10,000
Transport	(204,395)	(60.59%)	▲	Timing	Grant funds(flood damage) not received as early as budgeted
Economic Services	5,171	48.83%	▲		Below \$10,000
Other Property and Services	24,220	127.73%	▲	Timing	Allocation of overheads. Plant depn allocated but still not calculated
Operating Expense					
Governance	131,973	55.06%	▲	Timing	Delayed expenditure
General Purpose Funding	14,190	31.82%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	42,774	48.09%	▲	Timing	Delayed expenditure
Health	(182)	(8.38%)			Below \$10,000
Education and Welfare	(274)				Below \$10,000
Housing	3,143	67.23%	▲		Below \$10,000
Community Amenities	134,801	40.66%	▲	Timing	Delayed expenditure
Recreation and Culture	143,601	54.89%	▲	Timing	Delayed expenditure
Transport	(63,845)	(13.11%)	▼	Timing	Timing, flood damage work has commenced, not budgeted to commence until Nov 15
Economic Services	50,371	33.30%	▲		Delayed expenditure
Other Property and Services	119,077	168.89%	▲	Timing	Delayed expenditure
Capital Revenues					
Grants, Subsidies and Contributions	59,447	15.51%	▲	Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	(29,000)	(100.00%)	▼		Trade of vehicle has not yet occurred
Capital Expenses					
Land and Buildings	49,738	20.80%	▲	Timing	Building projects progressing slower than timing of budget (ref note 13)
Infrastructure - Roads	283,982	39.03%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	128,000	100.00%	▲		Trade and purchase of vehicle has not yet occurred
Tools and Equipment	52,440	100.00%	▲	Timing	Computer server and vehicle tracking GPS not yet purchased
Financing					
Loan Principal	(1,212)	(5.01%)			Below \$10,000
Transfers to reserves	10,444	66.48%	▲	Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 31 Oct 2015	30th June 2015	
	\$	\$	
Current Assets			
Cash Unrestricted	4	2,793,234	1,700,530
Cash Restricted	4	1,175,438	1,651,745
Receivables - Rates	6	556,612	125,964
Receivables -Other	6	37,510	257,679
Interest / ATO Receivable/Trust		20,281	3,729
Inventories		2,086	2,086
		4,585,161	3,741,733
Less: Current Liabilities			
Payables		(45,928)	(262,072)
ATO Payable		0	(20,964)
Provisions		(314,941)	(314,941)
		(360,869)	(597,977)
Less: Cash Reserves	7	(1,175,438)	(1,651,745)
Add: Leave Provisions		314,941	314,941
Net Current Funding Position		3,363,795	1,806,952

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		27,766			27,766	WBC	
At Call (305784)		2,764,768			2,764,768	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)				92,827	92,827	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,000		93,000	WBC	
TD 39-6938 - Water	2.10%		13,875		13,875	WBC	
TD 39-6903 - Office	2.10%		43,841		43,841	WBC	
TD 39-2531 - Vehicle	2.10%		129,509		129,509	WBC	
TD 39-2582 - Legal	2.10%		28,506		28,506	WBC	
TD 39-6946 - Grants	2.10%		63,821		63,821	WBC	
TD 39-2574 - Land	2.10%		120,595		120,595	WBC	
TD 39-2590 - Roadworks	2.10%		112,959		112,959	WBC	
TD 39-2582 - Landcare	2.10%		36,786		36,786	WBC	
TD 39-2558 - Building	2.10%		532,546		532,546	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			285,478	285,478	WBC	11.11.2015
TD 454181 - POS Wokarena	2.91%			128,973	128,973	WBC	30.01.2016
TD 454202 - Wokarena Interse	2.91%			114,517	114,517	WBC	30.01.2016
Total		2,793,234	1,175,438	621,795	4,590,467		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

Nil

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

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Oct 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,319,246	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(2,010,364)	(2,269,133)
Equals Current Outstanding	556,612	125,964
Net Rates Collectable	556,612	125,964
% Collected	82.22%	98.73%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	30,254	3,691	752	2,813
Total Receivables General Outstanding				<u>37,510</u>

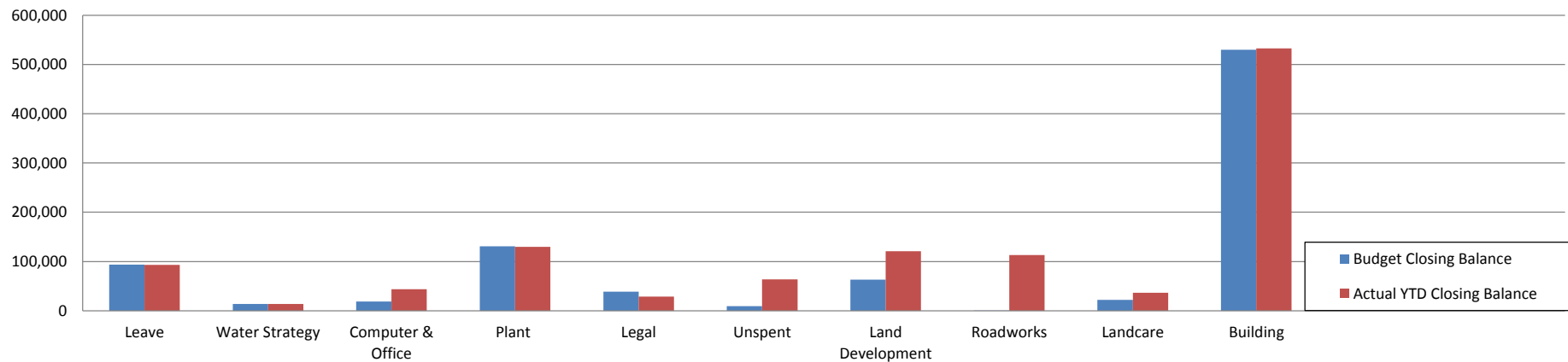
Amounts shown above include GST (where applicable)

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

Note 7: Cash Backed Reserve

2015-16 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	417	0	0	0	0		93,583	93,000
Water Strategy	13,813	200	62	0	0	0	0		14,013	13,875
Computer & Office	43,645	200	196	0	0	(25,000)	0		18,845	43,841
Plant	128,929	2,000	580	0	0	0	0		130,929	129,509
Legal	28,378	500	128	10,000	0	0	0		38,878	28,506
Unspent	63,541	0	280	0	0	(54,080)	0		9,461	63,821
Land Development	120,054	2,000	541	0	0	(59,000)	0		63,054	120,595
Roadworks	112,452	0	507	0	0	(112,000)	0		452	112,959
Landcare	36,621	500	165	0	0	(15,000)	0		22,121	36,786
Building	530,157	10,000	2,389	0	0	(10,000)	0		530,157	532,546
	1,170,173	16,400	5,265	10,000	0	(275,080)	0		921,493	1,175,438

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 October 2015

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.8778	243	4,757,575	322,062	12,035	400	334,497	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	12,035	400	2,209,781	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							2,333,681				2,321,246
Amount from General Rates							0				0
Ex-Gratia Rates											0
Excess Rates							(14,435)				0
Totals							2,319,246				2,321,246

Comments - Rating Information

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

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		1,829	7,482	45,414	39,761	707	3,154
Loan 95 - Plant	22,236		9,118	22,236	13,118	0	355	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	25,398	58,888	167,461	274,170	3,345	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 October 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		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200			1,200
Other / Minor			6,500		6,500		10,160	(3,660)
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.						50	(50)
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		8,065	16,130
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
Reimbursements								3,355
Dolby Creek	Tfr from trust		20,000		20,000		8,040	11,960
Cemetery Income			3,540		3,540		20	3,520
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000			5,000
RECREATION AND CULTURE								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000	0	400,000			400,000
Yuna Community Centre	Dept of Sport and Rec		37,500	0	0	37,500	37,500	0
Reimbursements public halls	General						2,952	
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	76,800	19,200
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		22,368	(9,783)
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
OTHER								
Workers Compensation			0	0	0	0	21,642	0
Other/minor			1,920	0	1,920	0	0	0
Diesel Fuel Rebate			40,000		40,000		16,041	0
TOTALS			2,790,071	0	1,716,743	1,073,328	756,040	2,036,101

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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-Oct-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	3,850	(1,590)	2,260
Nomination Deposits	0	400	0	400
Building Commission	4,905	4,223	(6,754)	2,374
CTF Levy	10,413	4,752	(12,576)	2,589
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	0	5,050
Contribution from Sub-divider	610,498	5,435	(8,040)	607,893
Post Office Deposit Income	940	186	0	1,126
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	631,859	18,896	(28,960)	621,795

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 October 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		10,000	0	(10,000)
○	Designs for storage enclosure	10,000		0	0	0
○	Governance Total	30,000	0	10,000	0	(10,000)
	Community Amenities					
○	Nabawa Cemetery Plan and Shoring boards	25,000		10,000	0	(10,000)
●	Green Drive Land Development	59,000		59,000	60,448	1,448
○	Community Amenities Total	84,000	0	69,000	60,448	(8,552)
	Recreation and Culture					
●	Yuna Community Centre Construction	150,146		150,146	128,960	(21,186)
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)
○	Coronation Beach Campground - additional sites	5,000		5,000	0	(5,000)
○	Recreation And Culture Total	160,146	0	160,146	128,960	(31,186)
	Transport					
○	Power to Yuna Depot	10,000		0	0	0
○	Transport Total	10,000	0	0	0	0
○	Land & Buildings Total	284,146	0	239,146	189,408	(90,738)
	Infrastructure - Roads					
	Transport					
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		112,588	147,651	35,063
○	Wandana Road Shoulders reconstruct and gravel sheet	161,421			0	(86,108)
○	Yuna Tenindewa Road R2R	258,331		86,108	210,544	163,876
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		46,668	0	(129,224)
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road G	387,663		129,224	0	(5,833)
○	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersect	20,000		6,668	835	(52,940)
○	Durawah Road	158,816		52,940	0	40,010
○	14/15 Carry over job Nolba Road	Not specified		0	40,010	
○	Indialla Road	211,521		70,504	0	(70,504)
○	Valentine Road	203,656		67,884	420	(67,464)
○	14/15 Carry over job - Cannon Whelarra Road	Not specified		0	21,674	
○	Hickety Road	86,188		28,732	0	(28,732)
○	Bella Vista Road	111,665		37,220	0	(37,220)
○	Nabawa Yetna Road	57,870		19,288	0	(48,636)
○	Construction Parkfalls Estate	145,908		48,636	0	22,544
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	
○	Nolba Road	26,400		21,200	0	(21,200)
○	Transport Total	2,145,792	0	727,660	443,678	(283,982)
○	Infrastructure - Roads Total	2,145,792	0	727,660	443,678	(283,982)
	Infrastructure - Parks and Ovals					
	Recreation and Culture					
○	Bill Hemsley Park	500,000		0	0	0
○	Recreation and Culture Total	500,000	0	0	0	0
○	Infrastructure - Parks and Ovals Total	500,000	0	0	0	0
	Tools, Furniture and Equipment					
	Governance					
○	Computer Server	25,692		25,692	0	(25,692)
○	Transport Total	25,692	0	25,692	0	(25,692)
	Transport					
○	Vehicle Tracking Device	26,748		26,748	0	(26,748)
○	Transport Total	26,748	0	26,748	0	(26,748)
○	Tools and Equipment Total	52,440	0	52,440	0	(52,440)
	Plant , Equip. & Vehicles					
	Transport					
○	Grader	380,000		0	0	0
○	Crew Cab Truck	150,000		0	0	0
○	Backhoe	105,000		0	0	0
○	2WD Tractor	40,000		40,000	0	(40,000)
○	4x4 Utility	25,000		25,000	0	(25,000)
○	CEO Vehicle	63,000		63,000	0	(63,000)
○	Mgr Planning Vehicle	50,000		0	0	0
○	Transport Total	813,000	0	128,000	0	(128,000)
○	Plant , Equip. & Vehicles Total	813,000	0	128,000	0	(128,000)
○	Capital Expenditure Total	3,795,378	0	1,147,246	633,086	(514,160)

Summary by Program				
	31-Oct-15	31-Oct-15	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	30,398	44,588	133,959	202,690
Governance	107,736	239,709	451,002	384,992
Law, Order and Public Safety	46,169	88,943	209,856	182,015
Education	274	0	7,200	3,448
Health	2,355	2,173	8,370	21,527
Housing	1,532	4,675	15,227	27,046
Community Amenities	196,705	331,506	974,229	1,002,221
Recreation and Culture	118,038	261,639	672,851	460,950
Transport	550,852	487,007	2,285,811	1,445,917
Economic Services	100,889	151,260	413,799	175,354
Other Property and Services	(48,571)	70,506	72,714	89,155
Total Expenditure (E)	1,106,377	1,682,006	5,245,019	3,995,315
	31-Oct-15	31-Oct-15	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,465,636)	(2,463,041)	(2,807,457)	(3,577,408)
Governance	(10,211)	(6,662)	(7,700)	(24,510)
Law, Order and Public Safety	(14,609)	(12,565)	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(3,411)	(2,529)	(4,573)	(8,918)
Housing	(7,457)	(4,680)	(14,040)	(23,705)
Community Amenities	(153,519)	(158,199)	(222,290)	(476,962)
Recreation and Culture	(75,110)	(68,473)	(522,210)	(838,914)
Transport	(538,073)	(683,021)	(1,898,164)	(1,680,663)
Economic Services	(15,761)	(10,590)	(31,450)	(37,107)
Other Property and Services	(43,182)	(18,962)	(74,670)	(120,187)
Total Revenue (R)	(3,326,969)	(3,428,722)	(5,624,546)	(7,148,519)
Operating (Profit)/Loss (R-E)	(2,220,592)	(1,746,716)	(379,527)	(3,153,204)

Adjustment for Non-Cash Items	31-Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	0	426,684	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	426,684	1,249,134	1,139,898
Capital Expenditure	31-Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	189,408	239,146	284,146	957,355
Plant and Equipment	0	128,000	813,000	309,080
Furniture and Equipment	0	25,692	25,692	0
Roads	443,678	727,660	2,145,792	2,584,265
Tools and Equipment	0	26,748	26,748	23,699
Parks and Ovals	0	0	500,000	17,155
Transfer from Reserves	0	(67,482)	(284,541)	(591,821)
Transfer to Reserves	5,265	15,709	26,400	100,789
Repayment of Debentures	25,398	24,186	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	(29,000)	(209,000)	(83,351)
	663,750	1,090,659	3,246,927	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(3,363,795)	(2,701,007)	0	(1,806,953)

Appendix A - By Program

COA	Rate Revenue	31-Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	1,276	4,640	11,000	12,404	8,000	3,364		
0032	Rates Stationary/postage	1,173	1,700	2,500	1,220	2,500	527		
0062	Sundry Expenses	7	664	2,000	15	2,000	657		
0082	Rates - Other Costs.	0	400	1,200	120	1,710	400		
0132	Valuation Expenses	1,735	2,600	13,500	13,222	9,000	865		
0352	Rates - Administration Allocation	26,207	33,920	101,759	175,697	212,710	7,713		
	Total Operating Expenditure	30,398	43,924	131,959	202,678	235,920			
	Operating Revenue								
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(2,199,837)	(14,435)	*	Effect of movement of excess rates
0012	Legal Fees GST Free	(2,664)	(3,668)	(11,000)	(10,964)	(8,000)	(1,004)		
0033	Back Rates	(400)	0	0	(2,264)	(2,264)	400		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(9,018)	(47)		
0071	Interim Rates Raised	(12,035)	0	0	(23,046)	(16,432)	12,035	*	Additional income, offsets excess rates
0113	Interest - Overdue Rates	(6,302)	(4,125)	(10,000)	(14,554)	(9,000)	2,177		
0123	Interest - Instalment Payments	(6,389)	(4,966)	(5,000)	(6,654)	(5,000)	1,423		
0133	Interest - Deferred Rates	0	0	(100)	(232)	(100)	0		
0143	Administration Charges	(4,419)	(3,464)	(3,500)	(4,104)	(3,000)	955		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(767)	(1,095)	(3,060)	(5,685)	(3,000)	(328)		
	Total Operating Revenue	(2,349,863)	(2,348,687)	(2,364,029)	(2,254,343)	(2,255,651)			
	Total Rate Revenue	(2,319,465)	(2,304,763)	(2,232,070)	(2,051,665)	(2,019,731)			

Appendix A - By Program

COA	General Purpose Income	31-Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
9992	Interest & Overdraft Fees	0	664	2,000	11	2,000	664		
	Operating Revenue								
0201	Legal Reserve Income	(128)	(168)	(500)	(570)	(650)	(40)		
0203	Leave Reserve Income	(417)	(332)	(1,000)	(1,288)	(1,000)	85		
0204	Land Development Reserve Income	(541)	(668)	(2,000)	(2,410)	(2,700)	(127)		
0205	Building Reserve Income	(2,388)	(3,332)	(10,000)	(12,442)	(16,000)	(944)		
0206	Roadworks Reserve Income	(507)	(168)	(500)	(2,258)	(2,700)	339		
0213	Plant Reserve Income	0	0	0	0	(1,000)	0		
0215	Unspent Grants Reserve Income	(280)	0	0	(8,749)	0	280		
0223	Water Strategy Reserve Income	(62)	(68)	(200)	(277)	(350)	(6)		
0233	Grants Commission - Road Funding	(55,753)	(56,484)	(225,934)	(763,527)	(494,172)	(731)		
0243	Office & Equipment Reserve Income	(197)	(68)	(200)	(383)	(300)	129		
0253	Grants Commission - Equalisation	(43,899)	(43,899)	(175,594)	(490,272)	(325,091)	0		
0273	Plant/Light Vehicle Reserve Income	(581)	(668)	(2,000)	(3,538)	0	(87)		
0453	Interest Received - Municipal Account	(10,857)	(8,332)	(25,000)	(36,070)	(25,000)	2,525		
0506	Landcare Reserve Income	(165)	(168)	(500)	(1,280)	(2,000)	(3)		
	Total Operating Revenue	(115,773)	(114,354)	(443,428)	(1,323,065)	(870,963)			
	Total General Purpose Income	(115,773)	(113,690)	(441,428)	(1,323,053)	(868,963)			
	Total General Purpose Funding	(2,435,238)	(2,418,453)	(2,673,498)	(3,374,718)	(2,888,694)			

Appendix A - Summary

COA	Governance	Oct-15 YTD Actual	Oct-15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	13,500	13,500	0	13,500	*	Timing
0182	Subscriptions & Memberships Expense	16,625	22,500	22,500	17,911	5,875		
0192	Members Conference & Training Expenses	9,031	15,000	15,000	11,805	5,969		
0202	Members Insurance Expense	10,498	14,552	14,552	13,600	4,054		
0232	Consultancy & Legal Expenses	4,863	6,664	20,000	4,069	1,801		
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	243	19,000	20,600	10,835	18,757	*	Timing
0262	President & Deputy Allowances.	0	4,064	12,189	8,033	4,064		
0272	Council Chambers Repairs & Maintenance	65	1,732	5,326	139	1,667		
0332	Furniture & Equipment	0	7,500	9,000	0	7,500		
0442	Members Administration Allocation	55,690	69,952	209,852	188,369	14,262	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	8,321	7,572	26,000	16,890	(749)		
1822	Accounting & Audit Expenses	2,400	1,500	40,000	41,872	(900)		
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	0	2,400	7,202	2,902	2,400		
	Total Operating Expenditure	107,736	221,012	450,797	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	107,736	221,012	450,797	344,697			

Appendix A - Summary

COA	Adminstation	Oct-15 YTD Actual	Oct-15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	7,125	28,500	27,988	7,125		
0282	Administration SGC 9.50%	14,328	17,520	52,565	47,149	3,192		
0292	Admin Salaries Expense	167,694	200,008	600,026	505,317	32,314	*	Timing
0294	Admin Staff Housing Allowance	4,321	6,232	18,693	15,039	1,911		
0312	Admin - Max 3% Council Additional Contr	3,033	5,532	16,600	7,920	2,499		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	21,328	21,328	19,933	4,450		
0402	Insurance Expense	2,576	3,806	3,806	3,557	1,231		
0422	Office Gardens Expenses	3,627	10,011	29,179	19,924	6,384		
0432	Admin Building Operations	7,340	16,465	26,316	24,501	9,125		Timing
0472	Office Expenses - General	5,619	5,600	20,500	9,992	(19)		
0473	Admin Building Repairs & Maintenance	1,715	3,332	10,000	10,332	1,617		
0482	Office Telephone & Internet Expenses	9,891	6,444	21,840	21,139	(3,447)		
0492	Advertising Expenses	2,302	4,082	10,000	3,425	1,780		
0502	Computer Hardware Service & Repair	9,003	12,000	26,500	21,748	2,997		
0512	Furniture & Equipment - (Expensed)	124	2,274	7,500	3,732	2,150		
0522	Freight & Postage Expense	1,064	1,000	3,000	2,317	(64)		
0542	Printing & Stationary Expense	7,552	8,056	30,000	25,510	504		
0552	Motor Vehicle Expenses	1,873	1,668	5,000	14,131	(205)		
0592	Admin Allocated to Programs	(327,587)	(408,604)	(1,225,814)	(1,005,706)	(81,017)	*	Admin costs are currently below budget
0622	Uniform Expense	247	266	3,700	1,399	19		
0632	Staff Training, Conference and Recruitment	1,425	2,010	31,500	14,044	585		
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	16,237	10,516	108,786	65,123	(5,721)		
0702	Bank Fees & Charges	1,998	2,663	6,100	5,737	665		
0712	Occupational Health & Safety	0	1,664	5,000	6,428	1,664		
0722	Accounting Software Operating Expenditure	30,640	32,323	39,850	35,673	1,683		
7002	Admin Depreciation	0	27,176	81,530	80,850	27,176	*	Depn not finalised until after audit
	Total Operating Expenditure	(0)	18,697	204	37,806			

Appendix A - Summary

COA	Adminstation	Oct-15	Oct-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Revenue							
0383	Minor Income Received - Other General	(50)	(162)	(1,200)	(2,438)	(112)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(10,161)	(6,500)	(6,500)	(19,583)	3,661		
	Total Operating Revenue	(10,211)	(6,662)	(7,700)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	0	10,000	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	(25,000)	(25,000)	0	(25,000)	*	Timing
4750	Tfr to Leave Rerserve	417	332	1,000	51,288	(85)		
4785	Transfer from Unspent Grant Fund	0	(12,406)	(12,406)	12,406	(12,406)	*	
4770	Tfr to Office & Equipment Reserve	197	68	200	35,448	(129)		
4780	Tfr to Plant/Light Vehicle Reserve	581	668	2,000	3,538	87		
	Total Capital Expenditure / Reserve Transfers	1,194	(646)	21,486	108,580			
	Total Administration	(9,017)	11,389	13,990	124,366			
	Total Governance/Administration	98,720	232,401	464,788	469,063			

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COA	Fire Prevention	Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0602	Fire Control - Admin Allocation Expense	3,276	4,680	14,038	24,539	29,710		1,404		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	2,500		1,023		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		0		
0762	Ranger's Allocation Expenses	4,703	5,828	17,480	10,700	10,226		1,125		
0832	ESL - Shire Properties.	748	800	800	768	840		52		
0882	Fire Prevention Enforcement Expenditure	0	332	1,000	0	1,000		332		
1722	Brigades Operating Expenses	20,420	21,795	37,390	37,915	38,627		1,375		
8012	Loss on Sale of Assets.	0	0	0	0	0		0		
7012	Fire Control Depreciation	0	22,808	68,420	67,715	39,000		22,808	*	Depn not calculated until after audit
	Total Operating Expenditure	30,625	58,743	141,628	143,046	121,903				
	Operating Revenue									
0703	Fines & Penalties Income	0	0	(1,250)	(1,544)	(1,250)		0		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)		0		
0733	FESA Grant Income	(8,065)	(8,065)	(24,195)	(32,065)	(24,000)		0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		0		
0883	Fire Prevention Enforcement Income	0	(500)	(1,000)	0	0		(500)		
0915	Capital Grant - FESA	0	0	0	(311,690)	(200,000)		0		
	Total Operating Revenue	(12,065)	(12,565)	(30,445)	(349,299)	(229,250)				
	Capital Expenditure / Reserve Transfers									
0884	Purchase Plant & Equipment	0	0	0	116,557	0		0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	200,000		0		
		0	0	0	311,690	200,000				
	Total Fire Prevention	18,560	46,178	111,183	105,437	92,653				

Appendix A - Summary

COA	Animal Control	Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0792	Animal Control - Admin Allocation Expenses	6,552	8,716	26,150	11,264	13,636		2,164		
0842	Animal Control Expenses	1,938	1,832	5,500	5,222	2,775		(106)		
0852	Rangers Allocation	4,703	5,828	17,480	6,448	5,340		1,125		
		0	0	0				0		
	Total Operating Expenditure	13,193	16,376	49,130	22,933	21,751				
	Operating Revenue									
0843	Impoundment Fees	(30)	0	(250)	(141)	(200)		30		
0853	Dog/Cat Registrations Income	(2,114)	0	(2,775)	(3,413)	(2,775)		2,114		
0863	Fines & Penalties	(400)	0	(500)	0	0		400		
								0		
	Total Operating Revenue	(2,544)	0	(3,525)	(3,554)	(2,975)				
	Total Animal Control	10,649	16,376	45,605	19,379	18,776				

COA	Other Law, Order and Public Safety	Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0862	Community Safety and Crime Prevention	0	0	0	1,524	10,582		0		
0902	Rangers Allocation	2,352	2,912	8,740	16,207	14,771		560		
0962	Misc. Expenses - Other Law and Order	0	500	1,000	200	1,000		500		
	Total Operating Expenditure	2,352	3,412	9,740	17,930	26,353				
	Operating Revenue									
0973	Community safety & Crime Prevention.	0	0	0	0	0				
	Total Other Law, Order and Public Safety	2,352	3,412	9,740	17,930	26,353				

Appendix A - Summary

COA	Rangers Expenses	Oct-15	31-Oct-15	2015/2016	30-Jun-15	Full			>\$10K	Comments
		YTD Actual	Budget YTD	Budget	YTD Actual	Budget	Var	YTD Var		
	Operating Expenditure									
0872	Rangers Superannuation - Council 3%	582	644	1,928	1,883	0		62		
0892	Salary & Wages Expense-Rangers	17,133	22,300	66,900	62,072	70,722		5,167		
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	1,812		403		
0922	Rangers Superannuation SGC 9.50%	1,843	2,184	6,553	6,143	5,514		341		
0932	Conference & Training	0	500	1,500	0	1,500		500		
0952	Rangers Expenses Allocated	(23,517)	(29,132)	(87,400)	(78,306)	(74,837)		(5,615)		
0982	Rangers Expense	2,425	2,648	7,940	6,018	3,380		223		
1012	Tools & Equipment - Low Value	0	332	1,000	380	1,000		332		
0152	Provision for LSL	0	9,000	9,000	(7,385)	0		9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		0		
	Total Operating Expenditure	(0)	10,412	9,358	(1,894)	9,092				
	Capital Expenditure / Reserve Transfers									
0874	Plant & Equipment - Rangers	0	0	0	34,749	35,000		0		
0875	Tfr from Leave Reserve	0	0	0	0	(7,280)		0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		0		
0971	Tfr from Unspent Grant Res.	7	(1,514)	(1,514)	(9,068)	(10,582)		(1,521)		
	Total Capital Expenditure / Reserve Transfers	7	(1,514)	(1,514)	25,852	17,138				
	Total Rangers Expenses	7	8,898	7,844	23,958	26,230				
	Total Law, Order and Fire Safety	31,567	74,864	174,372	166,705	164,012				

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COA	Education	Oct-15 YTD Actual	31-Oct-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0992	Pre-School Repairs & Maintenance	274	0	7,200	3,448	7,839		(274)		Expenditure deferred
	Operating Revenue									
0993	Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	(7,320)		0		
	Total Education	274	0	(822)	(3,844)	519				

Appendix A - Summary

COA	Health Inspection and Administration	Oct-15 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,176	1,456	4,370	1,585	280		
1292	Health Expenses General	1,179	717	4,000	6,767	(462)		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	2,355	2,173	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,169)	(1,155)	(1,155)	(1,155)	14		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(944)	(1,024)	(3,068)	(3,648)	(80)		
1583	Health Administration Fees	(944)	0	0	(3,761)	944		
	Total Operating Revenue	(3,411)	(2,529)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(1,056)	- 356	3,797	12,609			

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COA	Housing	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing	1,532	3,415	11,452	1,718	1,883		
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	1,260	3,775	3,724	1,260		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	1,532	4,675	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	(7,457)	(4,680)	(14,040)	(17,383)	2,777		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(7,457)	(4,680)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	2,388	3,332	10,000	86,702	944		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	2,388	3,332	10,000	12,442			
	Total Housing	(3,537)	3,327	11,187	15,783			

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COA	Natural Resource Management	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	0	6,668	20,000	0	6,668		
	Total Operating Expenditure	0	6,668	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	(5,000)	(15,000)	0	(5,000)		
	Total Capital / Reserve Transfers	0	(5,000)	(15,000)	0			
	Total Natural Resource Management	0	1,668	5,000	0			

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COA	Sanitation - Household Refuse	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	26,939	53,336	160,000	151,546	26,397	*	Timing
1772	Sanitation Household Refuse Depreciation	0	1,340	4,015	4,008	1,340		
1792	Refuse Site Repairs & Maintenance	10,813	14,952	44,215	16,886	4,139		
2502	Domestic Rubbish - Admin Allocation	13,103	14,768	44,301	25,847	1,665		
	Total Operating Expenditure	50,856	84,396	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(122,504)	(120,250)	(120,250)	(109,021)	2,254		
	Total Operating Revenue	(122,504)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(71,648)	(35,854)	132,281	89,266			

COA	Sanitation - Other	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	400	1,200	357	400		
1882	Parks & Gardens Rubbish Collection Expenses	4,179	3,955	12,382	11,679	(224)		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	1,668	5,000	5,324	1,668		
	Total Operating Expenditure	4,179	6,023	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	4,179	6,023	18,582	27,641			

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COA	Protection of Environment	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	0	0	0	187,300	0		
1932	Reimbursement of Grant FundsP o E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	0	0	0	1,400	0		
2002	Project Management Fees	0	3,332	10,000	0	3,332		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	6,668	20,000	10,690	(1,372)		
2042	Declared Species Group Expenses	11,405	7,548	22,646	20,497	(3,857)		
2062	Coastal Planning Projects Expenses	8,656	22,000	22,000	26,574	13,344	*	Timing
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	28,101	39,548	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)	(8,040)	(6,000)	(20,000)	(1,200)	2,040		
	Total Operating Revenue	(11,040)	(6,000)	(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	66	(14,873)	(14,873)	16,162	(14,939)	*	Timing
2080	Tfr to Landcare Reserve	165	257	500	1,280	92		
2071	Tfr from Unspent Grant Res.	2	0	0	(92,041)	(2)		
	Total Capital Expenditure / Reserve Transfers	233	(14,616)	(14,373)	(122,343)			
	Total Protection of Environment	17,294	18,932	31,273	(4,575)			

Appendix A - Summary

COA	Town Planning and Regional Development	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	4,000	12,000	11,173	4,000		
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	3,070	3,880	3,879	3,625	810		
2112	Salary & Wages Expense-T/Plan	33,678	62,556	187,674	166,713	28,878	*	Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	1,025	1,912	5,755	3,372	887		
2132	Superannuation - SGC 9.50%	3,246	6,072	18,224	16,358	2,826		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	30	2,952	11,800	508	2,922		
2192	Heritage Expenses	750	1,668	5,000	1,818	918		
2202	Town Planners Expenses	124	668	2,000	2,726	544		
2222	Motor Vehicle Expenses	1,852	1,500	4,500	5,524	(352)		
2232	Legal Expenses - Town Planners	6,710	3,332	10,000	1,037	(3,378)		
2242	Engineering Expenses	0	5,000	15,000	3,789	5,000		
2252	Advertising Expenses	0	668	2,000	1,404	668		
3012	Admin Allocation Expenses	13,103	17,768	53,310	66,879	4,665		
7052	Surveying & Land Expenses	0	13,332	40,000	3,520	13,332	*	Timing
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	10,029	24,939	68,570	43,830	14,910	*	Timing
	Total Operating Expenditure	73,617	150,247	455,712	331,998			

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COA	Town Planning and Regional Development	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	(3,355)	0	0	(26,141)	3,355		
2233	Town Planning Fees Income - GST Free	(10,076)	(16,189)	(33,000)	(35,494)	(6,113)		
2243	Outsourced Planning Fees - Other LGs	(6,523)	(10,057)	(24,500)	(28,340)	(3,534)		
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	(19,954)	(26,246)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	55	(12,443)	(12,998)	(67,611)	(12,498)	*	Timing
2264	Land Development	60,448	59,000	59,000	0	(1,448)		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	55	0	0	0	(55)		
4801	Tfr to Land Development Reserv	541	775	2,000	2,410	234		
4810	Tfr from Land Development Reserve	0	(59,000)	(59,000)	0	(59,000)	*	Timing to be done November
4820	Tfr to Legal Reserve	128	10,200	10,500	570	10,072	*	Timing
		61,227	(1,468)	(498)	(42,252)			
	Total Town Planning and Regional Development	114,889	122,533	390,714	193,506			

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COA	Other Community Amenities	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	1,301	5,420	16,020	12,999	4,119		
3132	Community Development Expenses	18,997	19,152	28,250	123,140	155		
3162	Administration Allocated	19,655	25,468	76,409	0	5,813		
3212	Other Community Amenities Depreciation	0	692	2,080	2,077	692		
3222	Community Growth Fund	0	560	30,000	11,750	560		
	Total Operating Expenditure	39,953	51,292	152,759	149,966			
	Operating Revenue							
3113	Cemetery Income Received	(20)	(703)	(3,540)	(4,213)	(683)		
3613	Reimbursements & Contributions	0	(5,000)	(5,000)	0	(5,000)		
3633	Grant - Community Development	0	0	0	(90,732)	0		
	Total Operating Revenue	(20)	(5,703)	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	10,000	25,000	0	10,000	*	Timing
0471	Tf From Unspent Grants/loans Res.	96	(8,652)	(21,750)	22,305	(8,748)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	96	1,348	3,250	2,379			
	Total Other Community Amenities	40,029	46,937	147,469	57,400			
Total Community Amenities		104,742	160,239	725,319	363,237			

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COA	Public Halls and Civic Centres	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	9,212	27,635	27,601	9,212		
2722	Public Halls & Showgrounds Expense	17,659	27,824	69,368	19,163	10,165	*	Timing
2732	Nabawa Community Centre Expenses	12,088	32,392	81,834	40,123	20,304	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	707	998	2,901	3,080	291		
3202	Public Halls Admin Allocation	6,552	7,296	21,894	20,014	744		
	Total Operating Expenditure	37,007	77,722	203,632	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	(110)	(38)	0		
2453	Showground/Halls Income Received	(2,086)	(500)	(12,000)	(6,484)	1,586		
2683	Contributions & Reimbursements	(2,952)	0	0	0	2,952		
3423	Grant Income - Yuna Community Centre	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(42,538)	(38,000)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	128,960	155,146	155,146	673,505	26,186	*	Timing
4925	Principal Repayment - Loan 89	1,829	2,457	7,482	7,050	628		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	130,789	157,603	152,628	580,555			
	Total Public Halls and Civic Centres	125,258	197,325	306,650	(606)			

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COA	Swimming Areas and Beaches	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	6,552	7,156	21,471	20,114	604		
3412	Coronation Beach Expenses	9,148	18,732	50,111	31,931	9,584		
7082	Beaches Depreciation	0	1,712	5,140	4,712	1,712		
	Total Operating Expenditure	15,700	27,600	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(25,968)	(24,589)	(62,000)	(68,111)	1,379		
3444	Fig Tree Camping Fees	(2,891)	(3,442)	(5,000)	(4,555)	(551)		
	Total Operating Revenue	(28,859)	(28,031)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(13,159)	4,569	14,722	(15,909)			

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COA	Other Recreation and Sport	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	4,055	2,332	7,000	7,952	(1,723)		
1472	Yuna Oval Expenses	70	232	700	623	162		
1482	Sporting Clubs Expenses	20,231	31,197	66,037	72,567	10,966	*	Timing
2642	Parks, Gardens Expense	7,694	56,028	141,786	42,746	48,334	*	Timing
2702	Indoor Complex Expense	5,196	10,939	24,544	13,066	5,743		
2712	Tennis Clubs Expenses	2,135	5,016	6,784	4,838	2,881		
2752	Nabawa - Sport Complex Expense	631	800	800	11,432	169		
2772	Minor Gardening Equipment.	0	500	1,500	5,043	500		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	3,276	2,920	8,756	40,027	(356)		
7022	Parks & Gardens Depreciation	0	5,156	15,465	15,529	5,156		
7092	Other Rec & Sports Depreciation	0	12,980	38,935	38,887	12,980	*	Depn not calculated until after audit
	Total Operating Expenditure	44,459	129,864	314,072	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,713)	(2,442)	(3,600)	(3,675)	1,271		
2803	Grants & Other Income Received	0	0	(400,000)	0	0		
	Total Operating Revenue	(3,713)	(2,442)	(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	40,746	127,422	410,472	266,191			

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COA	Libraries	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
2902	Library Expense	343	1,404	4,900	1,509	1,061	
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0	
3582	Libraries Admin Allocations	16,379	18,672	56,012	28,160	2,293	
6922	Libraries Depreciation	0	20	56	56	20	
	Total Operating Expenditure	16,723	20,096	61,968	30,725		
COA	Other Culture	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
3602	Historical Roads Board Building Expense	0	0	0	3,385	0	
3626	Museum & Road Board Expense	4,150	5,297	8,282	4,225	1,147	
3652	Other Culture Depreciation	0	1,060	3,175	3,167	1,060	
3662	Community Heritage Programs	0	0	5,000	0	0	
	Total Operating Expenditure	4,150	6,357	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	4,150	6,357	14,457	(1,590)		
Total Recreation and Culture		173,717	355,769	808,269	278,811		

COA	Road Constuction	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	Operating Revenue							
3133	Income Received - Cons. STS	0	(18,600)	(18,600)	(20,455)	(18,600)	*	Timing
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(186,810)	(179,964)	(371,000)	(641,319)	6,846		
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	(405,118)	(364,271)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	147,651	198,696	596,095	0	51,045	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	211,379	182,560	547,673	1,110,623	(28,819)	*	Dartmoor Road has exceeded budget
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	84,648	346,404	1,002,024	366,712	261,756	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	507	0	0	2,258	(507)		
	Total Capital Expenditure / Reserve Transfers	444,184	528,964	2,145,792	2,592,448			
	Total Road Construction	39,066	164,693	1,093,364	1,087,753			

COA	Road Maintenance	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	151,443	189,425	569,491	418,909	37,982	*	Timing
3502	Depot Maintenance	16,145	9,718	29,037	33,041	(6,427)		
3512	Street Lighting Expense	2,177	3,100	9,300	7,864	923		
3522	Depreciation	0	1,464	4,395	4,671	1,464		
3532	Street Trees	0	0	3,131	4,885	0		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	302	6,000	4,840	302		
3382	Flood Damage Expense	354,663	0	803,878	15,473	(354,663)	*	Timing
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	3,095	3,332	10,000	145	237		
6912	Roads Depreciation	0	250,000	750,000	749,135	250,000	*	Depn not yet calculated until asset register is finalised
	Total Operating Expenditure	534,724	466,541	2,194,432	1,308,972			
	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	(22,368)	0	(12,585)	(12,586)	22,368	*	More income received than budgeted
3803	Contributions - Flood Damage.	0	(217,352)	(652,051)	0	(217,352)	*	Timing
	Total Operating Revenue	(130,368)	(315,533)	(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	404,356	151,008	1,319,796	829,622			

COA	Road Plant Purchases	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	423	320	800	1,772	(103)		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3642	Loss on Sale Assets.	0	0	34,000	0	0		
3912	Interest Expense - Loan 96	2,283	2,618	5,000	5,158	335		
	Total Operating Expenditure	2,706	2,938	39,800	8,383			
	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	128,000	813,000	142,848	128,000	*	Timing
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	14,451	29,170	28,120	(0)		
3577	Principal Repayments - Loan 95	9,118	7,278	22,237	21,057	(1,840)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(140,199)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	0	(29,000)	(209,000)	(9,091)	(29,000)	*	Timing
	Total Capital Expenditure / Reserve Transfers	23,569	120,729	515,208	258,312			
	Total Road Plant Purchases	26,275	123,667	490,108	268,379			

COA	Traffic Control	Oct-15	31-Oct-15	2015/2016	30-Jun-15		>\$10K	Comments
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var		
	Operating Expenditure							
4102	Traffic Admin Allocation	9,828	13,948	41,839	64,667	4,120		
6502	Vehicle Examination Expense	3,005	3,412	9,240	6,971	407		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	168	500	0	(422)		
	Total Operating Expenditure	13,423	17,528	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(1,981)	(2,000)	(6,000)	(6,236)	(19)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(607)	(1,217)	(2,200)	(2,478)	(611)		
	Total Operating Revenue	(2,587)	(3,217)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Timing
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0		
	Total Capital Expenditure / Reserve Transfers	0	26,748	26,748	28,699			
	Total Traffic Control	10,835	41,059	70,127	91,593			
	Total Transport	480,533	480,427	2,973,395	2,277,347			

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COA	Rural Services	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
4462	Operating Expenditure								
	Rural Services Admin Allocation	3,527	4,368	13,110	4,526	5,479	841		
6722	Noxious Weeds & Pest Expense	55	2,500	5,000	4,885	5,000	2,445		
	Total Operating Expenditure	3,582	6,868	18,110	9,411	10,479			
4404	Capital Expenditure / Reserve Transfers								
	Capital Exp. - Plant & Equipment	0	0	0	14,925	15,000	0		
	Total Rural Services	3,582	6,868	18,110	24,337	25,479			

COA	Tourism and Area Promotion	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
3952	Tourism Signage Expense	0	332	1,000	0	1,000	332		
3982	Tourism Expense	0	2,000	4,000	2,536	4,424	2,000		
4282	Promotional Expense	810	400	1,200	1,103	1,200	(410)		
	Total Operating Expenditure	810	2,732	6,200	3,639	6,624			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	(500)	(500)	0	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0	0			
	Total Tourism and Area Promotion	810	2,232	5,700	3,639	6,624			

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COA	Building Control	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	29,574	38,804	116,425	101,700	90,374	9,230		
4142	Reimbursement Expenditure	0	0	0	100	0	0		
4152	Provision for LSL	0	18,500	18,500	0	0	18,500	*	Timing
4622	Building Admin Allocation	29,483	37,564	112,692	45,156	54,668	8,081		
	Total Operating Expenditure	59,057	94,868	247,617	146,956	145,042			
	Operating Revenue								
4153	Building Licenses Income	(6,473)	(8,700)	(22,500)	(30,872)	(15,000)	(2,227)		
4163	Builder's Registration Board Fee	0	0	0	0	(300)	0		
4173	CTF Commissions Received	(210)	(62)	(250)	(285)	(150)	148		
4213	Building Commissions Received	(173)	(62)	(250)	(259)	(400)	111		
	Total Operating Revenue	(6,856)	(8,824)	(23,000)	(31,416)	(15,850)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	52,201	86,044	224,617	115,540	129,192			

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COA	Other Economic Services	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	84	250	(133)	500	84		
4222	Administration Allocation	32,759	42,060	126,181	0	0	9,301		
4242	Rehab. Gravel Pits Expense	893	1,668	5,000	2,718	10,000	775		
4252	Purchase of Stamps.	0	32	100	37	350	32		
4272	Other Expenditure	3,788	3,448	10,341	12,725	12,000	(340)		
	Total Operating Expenditure	37,440	47,292	141,872	15,347	22,850			
	Operating Revenue								
4223	Commission Received Australia Post	(1,635)	(1,400)	(4,200)	(3,943)	(3,500)	235		
4243	Annual Post Office Box Fee	(3,061)	0	(3,150)	(1,173)	(250)	3,061		
4253	Postage Stamp Income	(19)	(52)	(100)	(106)	(150)	(33)		
4263	Income Received	(3,875)	0	0	0	0	3,875		
4333	Photocopying Income	(16)	(14)	(50)	(18)	(200)	2		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	(450)	0		
	Total Operating Revenue	(8,906)	(1,766)	(7,950)	(5,691)	(4,550)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	62	77	200	277	350			
	Total Other Economic Services	28,596	45,603	134,122	9,934	18,650			
	Total Economic Services	85,190	140,747	382,549	153,449	179,945			

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		Oct-15	31-Oct-15	2015/2016	30-Jun-15			
COA	Plant Depreciation	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
5012	Operating Expenditure							
	Plant Depreciation	0	77,804	233,411	161,942	77,804	*	Depn not calculated until asset register is finalised
6890	Depn Posted to Jobs	(53,285)	(77,804)	(233,411)	(161,942)	(24,519)	*	
	Total Plant Depreciation	(53,285)	0	0	0			
		Oct-15	31-Oct-15	2015/2016	30-Jun-15			
COA	Private Works	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
7302	Operating Expenditure							
	Private Works Expense	7,985	11,180	30,545	15,829	3,195		
7333	Operating Income							
	Private Works Income	(12,084)	(4,000)	(32,500)	(22,802)	8,084		
	Total Private Works	(4,099)	7,180	(1,955)	(6,974)			

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COA	Public Works Overheads	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0342	Provision for LSL	0	6,000	19,060	10,663	6,000		
4312	Superannuation - Max 3% Works Staff	2,416	5,992	17,976	7,184	3,576		
4322	Superannuation Guarantee - Works Manager	2,835	3,124	9,376	8,778	289		
4332	Superannuation Guarantee - Works Staff	17,993	21,168	63,501	64,632	3,175		
4342	Salary Works Manager	29,508	29,432	88,295	89,636	(76)		
4352	Superannuation Max 3% - Works Manager	895	988	2,961	2,774	93		
4372	Public Works Sundry Expense	6,400	2,000	6,000	21,687	(4,400)		
4382	Works Manager - Conference Attendance	1,162	1,000	3,000	2,287	(162)		
4392	External Engineering Services	4,238	20,000	20,000	8,132	15,762	*	Timing
4402	Sick Leave	5,498	15,158	30,334	13,284	9,660		
4412	Annual Leave	9,063	14,795	70,286	57,232	5,732		
4432	Public Holiday Pay	2,766	3,030	30,334	27,311	264		
4422	LSL Taken - PWO	5,446	0	0	0	(5,446)		This is an allocation of wages only. Overall wages within budget
4442	Occupational Health & Safety Expense	1,825	3,248	9,752	5,004	1,423		
4452	Protective Uniform/ Minor Workwear	400	3,600	10,800	7,260	3,200		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	7,537	11,204	33,608	28,547	3,667		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	STAFF MEDICALS	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	81,897	100,800	302,394	83,574	18,903	*	Overall timing of administration overheads is below budget
6782	Workers Compensation Insurance	15,345	19,392	19,391	18,123	4,047		
7422	Less PWO Allocated to W & S	(122,936)	(235,642)	(737,068)	(439,720)	(112,706)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	72,472	25,289	(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	72,472	25,289	(0)	(15,606)			

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COA	Plant Operation Costs	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4472	In House Repairs & Maintenance	10,043	35,884	107,653	59,130	25,841	*	Timing
4482	Tyre Purchase Expense	15,184	13,668	41,000	35,975	(1,516)		
4492	Parts & Outside Repairs Expense	51,505	64,023	276,000	231,064	12,518	*	Timing
4502	Plant Licences Expense	6,561	6,950	6,950	1,142	389		
4512	Less POC Allocated to W & S	(263,602)	(270,652)	(811,960)	(673,284)	(7,050)		Overall timing of plant operatating overheads is below budget
4532	Tools & Consumables	10,543	4,674	16,000	11,997	(5,869)		
4542	Fuel, Oil & Grease	61,458	109,500	330,000	267,426	48,042	*	Timing
4552	Cutting Edges & Tips	2,669	5,930	9,500	7,409	3,261		
5112	Plant Operator - Admin Allocation	3,276	2,920	8,756	64,365	(356)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Timing
4602	Training Expense (incl Toolbox)	1,161	10,000	18,000	6,663	8,839		Timing
	Total Operating Expenditure	(85,429)	21,248	40,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	0	(250)	0	0		
4513	Diesel Fuel Rebate Received	(16,041)	(14,322)	(40,000)	(47,729)	1,719		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(16,041)	(14,322)	(40,250)	(47,729)			
	Total Plant Operation Costs	(101,470)	6,926	0	0			

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COA	Salaries and Wages	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	228,050	367,708	897,287	813,263	139,658	*	Timing
4580	Salary & Wages Expense - Works	266,377	306,728	920,183	889,824	40,351	*	Timing
4592	Workers Compensation Paid	20,500	0	0	25,313	(20,500)	*	Offsets - ref below 4613
4600	Less Salary & Wages Allocated	(505,524)	(662,287)	(1,817,470)	(1,703,087)	(156,763)	*	Timing
	Total Operating Expenditure	9,402	12,149	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(21,642)	0	0	(33,766)	21,642	*	Workers Compensation - Offsets - ref above 4592
	Total Salaries and Wages	(12,240)	12,149	(0)	(8,452)			
COA	Unclassified	Oct-15 YTD Actual	31-Oct-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	283	640	1,920	284	357		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	6,585	(640)	(1,920)	(284)	(7,225)		
	Total Unclassified	6,868	0	0	0			
	Total Other Property and Services	(91,753)	51,544	(1,956)	(31,032)			