

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th November 2015

SYNERGY

| | |
|---|-----------------------|
| Balance as per Cash at Bank Account GL 160000 | 58,701.80 |
| Balance as per Cash at Bank Account GL 170000 | 2,724,267.86 |
| Balance as per Interfund Transfer A/c GL 161100 | 60.00 |
| Plus Income on smt not in system | 0.01 |
| Less Expenditure on smt not in system | - |
| | \$2,783,029.67 |

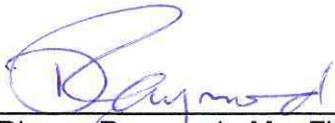
BANK

| | |
|---|-----------------------|
| Business Account (Account No 000040) | 52,403.90 |
| Investment Accounts (Account No 305784) | 2,724,267.86 |
| Term Deposit | |
| | <hr/> |
| | 2,776,671.76 |
| Less Outstanding Payments | - |
| Plus Outstanding Deposits | 6,897.11 |
| Plus Transfer from Trust to Muni | (539.20) |
| | <hr/> |
| | \$2,783,029.67 |

Difference Check 0.00

Completed by: 
Moreen Stewart - Works Admin Officer

01/12/15
Date

Reviewed by: 
Dianne Raymond - Mgr Finance & Corporate Services

8/12/15
Date

List of Accounts Paid - November 2015

| Chq/EFT | Date | Name | Amount |
|--------------------------|------------|--|-----------|
| MUNICIPAL ACCOUNT | | | |
| 4939 | 13/11/2015 | Building Commission / Department Of Commerce | -868.00 |
| EFT18623 | 03/11/2015 | Champion Bay Settlements | -60576.45 |
| EFT18686 | 06/11/2015 | Guardian Print & Graphics | -695.00 |
| EFT18687 | 06/11/2015 | Local Government Insurance Services | -543.13 |
| EFT18688 | 06/11/2015 | Maurice John Battilana | -413.62 |
| EFT18689 | 06/11/2015 | Miralec | -715.00 |
| EFT18690 | 06/11/2015 | WA Planning & Logistics Pty Ltd | -1950.00 |
| EFT18691 | 06/11/2015 | Western Australian Treasury Corporation | -1908.27 |
| EFT18698 | 13/11/2015 | Apprentice And Traineeship Company | -1535.34 |
| EFT18699 | 13/11/2015 | Bolts R Us | -78.18 |
| EFT18700 | 13/11/2015 | Courier Australia - Toll Ipec | -28.60 |
| EFT18701 | 13/11/2015 | Covs Parts Pty Ltd | -242.58 |
| EFT18702 | 13/11/2015 | Echelon Australia Pty Ltd - LGIS Risk Management | -525.32 |
| EFT18703 | 13/11/2015 | Five Star Business Equipment | -985.67 |
| EFT18704 | 13/11/2015 | Geraldton Fuel | -24990.91 |
| EFT18705 | 13/11/2015 | Geraldton Sign Makers | -38.50 |
| EFT18706 | 13/11/2015 | Great Northern Rural Services | -3101.12 |
| EFT18707 | 13/11/2015 | Guardian Print & Graphics | -395.00 |
| EFT18708 | 13/11/2015 | Local Government Insurance Services | -202.52 |
| EFT18709 | 13/11/2015 | Mach 1 Auto One | -75.35 |
| EFT18710 | 13/11/2015 | Mental Health Commission | -476.52 |
| EFT18711 | 13/11/2015 | Midwest Mowers And Small Engines | -70.00 |
| EFT18712 | 13/11/2015 | Moore Stephens | -1650.00 |
| EFT18713 | 13/11/2015 | Nino Messina Pty Ltd | -16500.00 |
| EFT18714 | 13/11/2015 | O'Brien 4WD Centre | -22.00 |
| EFT18715 | 13/11/2015 | Queens Iga | -689.06 |
| EFT18716 | 13/11/2015 | Shire Of Cv Trust Account | -122.00 |
| EFT18717 | 13/11/2015 | Southside Mechanical Services | -399.55 |
| EFT18718 | 13/11/2015 | Valley Vibes. | -480.00 |
| EFT18719 | 13/11/2015 | Western Resource Recovery Pty Ltd | -685.00 |
| EFT18720 | 13/11/2015 | Yuna Farm Improvement Group | -8577.60 |
| EFT18721 | 20/11/2015 | City Of Greater Geraldton | -660.00 |
| EFT18722 | 20/11/2015 | Synergy | -1076.00 |
| EFT18723 | 20/11/2015 | Western Power | -681.00 |
| EFT18724 | 20/11/2015 | Afgri(Waltons) | -860.63 |
| EFT18725 | 20/11/2015 | Ampac Debt Recovery (WA) Pty Ltd | -312.62 |
| EFT18726 | 20/11/2015 | Apprentice And Traineeship Company | -767.67 |
| EFT18727 | 20/11/2015 | Ashdown Ingram (Exego Pty Limited) | -1166.28 |
| EFT18728 | 20/11/2015 | Atom Supplies | -29.06 |
| EFT18729 | 20/11/2015 | Auslec | -683.38 |
| EFT18730 | 20/11/2015 | Australia Post | -358.71 |
| EFT18731 | 20/11/2015 | Australian Service Union | -77.40 |
| EFT18732 | 20/11/2015 | BluSteel | -79.25 |
| EFT18733 | 20/11/2015 | Bolts R Us | -186.29 |
| EFT18734 | 20/11/2015 | Bridgestone Tyre Centre | -16611.00 |

| | | |
|-----------|--|------------|
| EFT18735 | 20/11/2015 Broadview Venture | -220.00 |
| EFT18736 | 20/11/2015 Bunnings Group Limited | -1799.97 |
| EFT18737 | 20/11/2015 CJD Equipment Pty Ltd | -294.75 |
| EFT18738 | 20/11/2015 Cleanpak Total Solutions | -67.18 |
| EFT18739 | 20/11/2015 Coates Hire Operations Pty Ltd | -6382.59 |
| EFT18740 | 20/11/2015 Courier Australia - Toll Ipec | -28.60 |
| EFT18741 | 20/11/2015 D-trans | -419.16 |
| EFT18742 | 20/11/2015 Geraldton Ag Services | -471.67 |
| EFT18743 | 20/11/2015 Geraldton Mower & Repair Specialists | -516.20 |
| EFT18744 | 20/11/2015 Geraldton Toyota | -322.21 |
| EFT18745 | 20/11/2015 Geraldton Tyrepower | -215.00 |
| EFT18746 | 20/11/2015 Hosexpress | -103.66 |
| EFT18747 | 20/11/2015 KW & V Farrell & Sons | -924.53 |
| EFT18748 | 20/11/2015 Landgate | -518.30 |
| EFT18749 | 20/11/2015 Leading Edge Computers | -147.00 |
| EFT18750 | 20/11/2015 Lenane Holdings Pty Ltd | -150225.63 |
| EFT18751 | 20/11/2015 M & B Quality Building Products | -342.80 |
| EFT18752 | 20/11/2015 MGB Diesel Contracting Pty Ltd | -4020.50 |
| EFT18753 | 20/11/2015 Microcom Pty Ltd (Metrocount) | -1674.20 |
| EFT18754 | 20/11/2015 Midwest Chemical & Paper | -238.44 |
| EFT18755 | 20/11/2015 Midwest Windscreens And Window Tinting | -1072.50 |
| EFT18756 | 20/11/2015 Mitchell & Brown | -60.00 |
| EFT18757 | 20/11/2015 N.A.C.C. | -2299.99 |
| EFT18758 | 20/11/2015 One Stop Electronics Geraldton | -39.95 |
| EFT18759 | 20/11/2015 PM & SJ Ward | -15117.30 |
| EFT18760 | 20/11/2015 Paper Plus Office National | -80.82 |
| EFT18761 | 20/11/2015 Patience Bulk Haulage Pty Ltd | -660.00 |
| EFT18762 | 20/11/2015 Reece Pty Ltd | -111.06 |
| EFT18763 | 20/11/2015 Repco Auto Parts | -1060.08 |
| EFT18764 | 20/11/2015 Staples Australia Pty Limited | -30.09 |
| EFT18765 | 20/11/2015 Statewide Steel Pty Ltd | -35.20 |
| EFT18766 | 20/11/2015 The West Australian | -476.50 |
| EFT18767 | 20/11/2015 Truckline | -3734.85 |
| EFT18768 | 20/11/2015 Westrac Pty Ltd | -6234.87 |
| EFT18769 | 20/11/2015 Whipintarra Springs Pty Ltd-Nukara | -520.00 |
| EFT18773 | 25/11/2015 Lenane Holdings Pty Ltd | -135031.01 |
| EFT18773 | 25/11/2015 PM & SJ Ward | -12642.85 |
| EFT18770 | 27/11/2015 Synergy | -2560.30 |
| EFT18771 | 27/11/2015 Telstra | -2266.64 |
| EFT18772 | 30/11/2015 Trevor Davis | -3600.00 |
| DD15104.1 | 03/11/2015 Westpac Geraldton | -80.40 |
| DD15105.1 | 04/11/2015 LGSP | -7985.89 |
| DD15105.2 | 03/11/2015 Colonial First State First Choice Wholesale Personal Super | -431.05 |
| DD15105.3 | 03/11/2015 IOOF Portfolio Service Super | -374.04 |
| DD15105.4 | 03/11/2015 Hostplus Superannuation | -130.01 |
| DD15105.5 | 03/11/2015 Praemium SMA Superannuation Fund | -186.44 |
| DD15105.6 | 03/11/2015 Amp Flexible Super | -209.47 |
| DD15105.7 | 04/11/2015 BT Business Super | -305.09 |

| | | |
|-----------|--|--------------------------|
| DD15118.1 | 17/11/2015 LGSP | -7868.34 |
| DD15118.2 | 17/11/2015 Colonial First State First Choice Wholesale Personal Super | -452.24 |
| DD15118.3 | 17/11/2015 IOOF Portfolio Service Super | -374.04 |
| DD15118.4 | 17/11/2015 Hostplus Superannuation | -130.01 |
| DD15118.5 | 17/11/2015 Praemium SMA Superannuation Fund | -186.44 |
| DD15118.6 | 17/11/2015 Amp Flexible Super | -209.47 |
| DD15118.7 | 17/11/2015 Bt Business Super | -209.47 |
| | | <u>-528788.38</u> |

TRUST ACCOUNT

| | | |
|----------|---|------------------------|
| 423 | 06/11/2015 Darren Bradley Cole | -80.00 |
| EFT18692 | 06/11/2015 Anthony Steven Farrell | -80.00 |
| EFT18693 | 06/11/2015 Chapman Valley Community Ball | -525.00 |
| EFT18694 | 06/11/2015 North East Farming Futures Group Inc | -530.00 |
| EFT18695 | 06/11/2015 Pauline Faye Forrester | -80.00 |
| EFT18696 | 06/11/2015 Peter John Humphrey | -80.00 |
| EFT18697 | 06/11/2015 Trevor Leonard Royce | -80.00 |
| | | <u>-1455.00</u> |

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

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

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 30 November 2015 of \$3,124,076.

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: 08 . 12 . 2015

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 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 | 2,319,677 | (1,569) | (0.07%) | |
| General Purpose Funding - Other | | 475,211 | 247,099 | 253,247 | 6,148 | 2.49% | |
| Law, Order and Public Safety | | 33,970 | 15,542 | 17,549 | 2,007 | 12.91% | |
| Health | | 4,573 | 2,785 | 4,119 | 1,334 | 47.90% | |
| Education and Welfare | | 8,022 | 0 | 0 | 0 | | |
| Housing | | 14,040 | 5,850 | 8,897 | 3,047 | 52.09% | |
| Community Amenities | | 222,290 | 176,726 | 167,544 | (9,182) | (5.20%) | |
| Recreation and Culture | | 482,710 | 36,596 | 42,176 | 5,580 | 15.25% | |
| Transport | | 864,339 | 402,154 | 140,308 | (261,846) | (65.11%) | ▼ |
| Economic Services | | 31,450 | 15,091 | 19,185 | 4,094 | 27.13% | |
| Other Property and Services | | 74,670 | 22,634 | 54,170 | 31,536 | 139.33% | ▲ |
| Total Operating Revenue | | 4,540,221 | 3,252,385 | 3,037,083 | (215,302) | | |
| Operating Expense | | | | | | | |
| Governance | | (451,002) | (257,943) | (129,333) | 128,610 | 49.86% | ▲ |
| General Purpose Funding | | (122,959) | (55,129) | (38,701) | 16,428 | 29.80% | ▲ |
| Law, Order and Public Safety | | (209,856) | (102,965) | (80,344) | 22,621 | 21.97% | ▲ |
| Health | | (8,370) | (2,617) | (3,061) | (444) | (16.97%) | |
| Education and Welfare | | (7,200) | 0 | (326) | (326) | | |
| Housing | | (15,227) | (6,804) | (2,874) | 3,930 | 57.76% | ▲ |
| Community Amenities | | (974,229) | (406,557) | (239,441) | 167,116 | 41.11% | ▲ |
| Recreation and Culture | | (672,851) | (312,036) | (205,418) | 106,618 | 34.17% | ▲ |
| Transport | | (2,285,813) | (672,920) | (2,365,540) | (1,692,620) | (251.53%) | ▼ |
| Economic Services | | (413,799) | (183,450) | (133,786) | 49,664 | 27.07% | ▲ |
| Other Property and Services | | (72,717) | (35,292) | 56,892 | 92,184 | 261.20% | ▲ |
| Total Operating Expenditure | | (5,234,023) | (2,035,713) | (3,141,932) | (1,106,219) | | |
| Funding Balance Adjustments | | | | | | | |
| Add back Depreciation | | 1,280,034 | 533,355 | 1,658,958 | 1,125,603 | 211.04% | ▲ |
| 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 | 1,750,027 | 1,554,109 | (195,918) | | |
| Capital Revenues | | | | | | | |
| Grants, Subsidies and Contributions | 11 | 1,073,328 | 548,878 | 486,612 | (62,266) | (11.34%) | ▼ |
| Proceeds from Disposal of Assets | 8 | 209,000 | 29,000 | 0 | (29,000) | (100.00%) | ▼ |
| Total Capital Revenues | | 1,282,328 | 577,878 | 486,612 | (91,266) | | |
| Capital Expenses | | | | | | | |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (284,146) | (241,646) | (199,475) | 42,171 | 17.45% | ▲ |
| Infrastructure - Roads | 13 | (2,145,792) | (904,925) | (663,633) | 241,292 | 26.66% | ▲ |
| 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) | (1,327,011) | (863,108) | 463,903 | | |
| Net Cash from Capital Activities | | (2,513,050) | (749,133) | (376,496) | 372,637 | | |
| 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 | 140,138 | 185,792 | 45,654 | 32.58% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 10 | (58,888) | (26,026) | (27,247) | (1,221) | (4.69%) | |
| Transfer to Reserves | 7 | (26,400) | (17,102) | (19,035) | (1,933) | (11.30%) | |
| Net Cash from Financing Activities | | 339,452 | 97,010 | 139,510 | 42,500 | | |
| Net Operations, Capital and Financing | | (1,618,266) | 1,097,904 | 1,317,123 | 219,219 | | |
| Opening Funding Surplus(Deficit) | 3 | 1,618,266 | 1,618,266 | 1,806,953 | 188,687 | 11.66% | ▲ |
| Closing Funding Surplus(Deficit) | 3 | 0 | 2,716,170 | 3,124,076 | 407,906 | | |

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 30 November 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 | \$ 2,319,677 | \$ (1,568) | % (0.07%) | |
| Operating Grants, Subsidies and Contributions | 11 | 1,716,743 | 666,826 | 423,356 | (243,470) | (36.51%) | ▼ |
| Fees and Charges | | 369,280 | 228,677 | 243,121 | 14,444 | 6.32% | |
| Interest Earnings | | 57,000 | 26,875 | 35,057 | 8,182 | 30.44% | |
| Other Revenue | | 11,050 | 8,762 | 8,981 | 219 | 2.50% | |
| Profit on Disposal of Assets | 8 | 64,900 | 0 | 0 | 0 | | |
| Total Operating Revenue | | 4,540,219 | 3,252,385 | 3,030,192 | (222,193) | | |
| Operating Expense | | | | | | | |
| Employee Costs | | (1,543,403) | (627,783) | (450,029) | 177,754 | 28.31% | ▲ |
| Materials and Contracts | | (2,017,477) | (607,707) | (877,042) | (269,335) | (44.32%) | ▼ |
| Utility Charges | | (61,887) | (23,762) | (11,778) | 11,984 | 50.43% | ▲ |
| Depreciation on Non-Current Assets | | (1,280,034) | (533,355) | (1,658,958) | (1,125,603) | (211.04%) | ▼ |
| Interest Expenses | | (10,701) | (4,838) | (3,473) | 1,365 | 28.21% | ▲ |
| Insurance Expenses | | (187,854) | (187,855) | (131,943) | 55,912 | 29.76% | ▲ |
| Other Expenditure | | (98,665) | (50,413) | (1,818) | 48,595 | 96.39% | ▲ |
| Loss on Disposal of Assets | 8 | (34,000) | 0 | 0 | 0 | | |
| Total Operating Expenditure | | (5,234,021) | (2,035,713) | (3,135,041) | (1,099,328) | | |
| Funding Balance Adjustments | | | | | | | |
| Add back Depreciation | | 1,280,034 | 533,355 | 1,658,958 | 1,125,603 | 211.04% | ▲ |
| Adjust (Profit)/Loss on Asset Disposal | 8 | (30,900) | 0 | 0 | 0 | | |
| Interfund Transfers | | 0 | 0 | 0 | 0 | | |
| Net Cash from Operations | | 555,332 | 1,750,027 | 1,554,109 | (195,918) | | |
| Capital Revenues | | | | | | | |
| Grants, Subsidies and Contributions | 11 | 1,073,328 | 548,878 | 486,612 | (62,266) | (11.34%) | |
| Proceeds from Disposal of Assets | 8 | 209,000 | 29,000 | 0 | (29,000) | (100.00%) | |
| Total Capital Revenues | | 1,282,328 | 577,878 | 486,612 | (91,266) | | |
| Capital Expenses | | | | | | | |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (284,146) | (241,646) | (199,475) | 42,171 | 17.45% | ▲ |
| Infrastructure - Roads | 13 | (2,145,792) | (904,925) | (663,633) | 241,292 | 26.66% | ▲ |
| 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) | (1,327,011) | (863,108) | 463,903 | | |
| Net Cash from Capital Activities | | (2,513,050) | (749,133) | (376,496) | 372,637 | | |
| Financing | | | | | | | |
| Proceeds from New Debentures | | 140,199 | 0 | 0 | | | |
| Transfer from Reserves | 7 | 284,541 | 140,138 | 185,792 | 45,654 | 32.58% | |
| Repayment of Debentures | 10 | (58,888) | (26,026) | (27,247) | (1,221) | (4.69%) | |
| Transfer to Reserves | 7 | (26,400) | (17,102) | (19,035) | (1,933) | (11.30%) | |
| Net Cash from Financing Activities | | 339,452 | 97,010 | 139,510 | 42,500 | | |
| Net Operations, Capital and Financing | | (1,618,266) | 1,097,904 | 1,317,123 | 219,219 | | |
| Opening Funding Surplus(Deficit) | 3 | 1,618,266 | 1,618,266 | 1,806,953 | 188,687 | 11.66% | ▲ |
| Closing Funding Surplus(Deficit) | 3 | 0 | 2,716,170 | 3,124,076 | 407,906 | | |

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

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

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 30 November 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 30 November 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 30 November 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 30 November 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 30 November 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 30 November 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 30 November 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 | (1,569) | (0.07%) | | | Below \$10,000 |
| General Purpose Funding - Other | 6,148 | 2.49% | | | Below \$10,000 |
| Law, Order and Public Safety | 2,007 | 12.91% | | | Below \$10,000 |
| Health | 1,334 | 47.90% | ▼ | | Below \$10,000 |
| Education and Welfare | 0 | | | | Nil |
| Housing | 3,047 | 52.09% | ▲ | | Below \$10,000 |
| Community Amenities | (9,182) | (5.20%) | | | Below \$10,000 |
| Recreation and Culture | 5,580 | 15.25% | | | Below \$10,000 |
| Transport | (261,846) | (65.11%) | ▲ | Timing | Grant funds(flood damage) not received as early as budgeted |
| Economic Services | 4,094 | 27.13% | ▲ | | Below \$10,000 |
| Other Property and Services | 31,536 | 139.33% | ▲ | Timing | Allocation of overheads. Plant depn allocated but still not calculated |
| Operating Expense | | | | | |
| Governance | 128,610 | 49.86% | ▲ | Timing | Delayed expenditure |
| General Purpose Funding | 16,428 | 29.80% | ▲ | Timing | Delayed expenditure |
| Law, Order and Public Safety | 22,621 | 21.97% | ▲ | Timing | Delayed expenditure |
| Health | (444) | (16.97%) | | | Below \$10,000 |
| Education and Welfare | (326) | | | | Below \$10,000 |
| Housing | 3,930 | 57.76% | ▲ | | Below \$10,000 |
| Community Amenities | 167,116 | 41.11% | ▲ | Timing | Delayed expenditure |
| Recreation and Culture | 106,618 | 34.17% | ▲ | Timing | Delayed expenditure |
| Transport | (1,692,620) | (251.53%) | ▼ | Timing | Timing, flood damage work has commenced, not budgeted to commence until Nov 15. Road depn is significantly higher than budget due to revaluation |
| Economic Services | 49,664 | 27.07% | ▲ | | Delayed expenditure |
| Other Property and Services | 92,184 | 261.20% | ▲ | Timing | Delayed expenditure |
| Capital Revenues | | | | | |
| Grants, Subsidies and Contributions | (62,266) | (11.34%) | ▼ | 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 | 42,171 | 17.45% | ▲ | Timing | Building projects progressing slower than timing of budget (ref note 13) |
| Infrastructure - Roads | 241,292 | 26.66% | ▲ | 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 | (1,221) | (4.69%) | | | Below \$10,000 |
| Transfers to reserves | (1,933) | (11.30%) | | Timing | Timing |

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 3: NET CURRENT FUNDING POSITION

| | | Positive=Surplus (Negative=Deficit) | |
|-------------------------------------|--------------------|-------------------------------------|------------------|
| Note | YTD 30 Nov 2015 | 30th June 2015 | |
| | \$ | \$ | |
| Current Assets | | | |
| Cash Unrestricted | 4 | 2,783,670 | 1,700,530 |
| Cash Restricted | 4 | 1,001,326 | 1,651,745 |
| Receivables - Rates | 6 | 439,321 | 125,964 |
| Receivables -Other | 6 | 11,611 | 257,679 |
| Interest / ATO Receivable/Trust | | 12,336 | 3,729 |
| Inventories | | 2,086 | 2,086 |
| | | 4,250,350 | 3,741,733 |
| Less: Current Liabilities | | | |
| Payables | | (124,948) | (262,072) |
| ATO Payable | | 0 | (20,964) |
| Provisions | | (314,941) | (314,941) |
| | | (439,889) | (597,977) |
| Less: Cash Reserves | 7 | (1,001,326) | (1,651,745) |
| Add: Leave Provisions | | 314,941 | 314,941 |
| Net Current Funding Position | | 3,124,076 | 1,806,952 |

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 4: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|--------------------------------|---------------|------------------|------------------|----------------|------------------|-------------|---------------|
| (a) Cash Deposits | | | | | | | |
| At Call (000040) | | 52,404 | | | 52,404 | WBC | |
| At Call (305784) | | 2,730,566 | | | 2,730,566 | WBC | |
| TD 473702 (YFIG Contribution) | 2.97% | 0 | | | | WBC | |
| At Call (000067) | | | | 95,043 | 95,043 | WBC | |
| Cash On Hand | | 700 | | | 700 | | |
| (b) Term Deposits | | | | | | | |
| TD 39-6911 - Leave | 2.10% | | 93,103 | | 93,103 | WBC | |
| TD 39-6938 - Water | 2.10% | | 13,890 | | 13,890 | WBC | |
| TD 39-6903 - Office | 2.10% | | 43,890 | | 43,890 | WBC | |
| TD 39-2531 - Vehicle | 2.10% | | 129,652 | | 129,652 | WBC | |
| TD 39-2582 - Legal | 2.10% | | 39,039 | | 39,039 | WBC | |
| TD 39-6946 - Grants | 2.10% | | 49,015 | | 49,015 | WBC | |
| TD 39-2574 - Land | 2.10% | | 61,716 | | 61,716 | WBC | |
| TD 39-2590 - Roadworks | 2.10% | | 1,060 | | 1,060 | WBC | |
| TD 39-2582 - Landcare | 2.10% | | 36,827 | | 36,827 | WBC | |
| TD 39-2558 - Building | 2.10% | | 533,134 | | 533,134 | WBC | |
| TD 462763 - POS Bill Hemsley F | 3.03% | | | 287,493 | 287,493 | 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 | | 2,783,670 | 1,001,326 | 626,026 | 4,411,022 | | |

Comments/Notes - Investments

Shire of Chapman Valley
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 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 | \$ | \$ 5,000 | \$ | \$ 5,000 |
| 106820.02 | Consultancy Fees | 10/15-9 | Operating Expenditure | | | 5,000 | 0 |
| | | | | | | | |

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

| | YTD 30 Nov 2015 | 30 June 2015 |
|---------------------------------|--|--|
| | \$ | \$ |
| Opening Arrears Previous Years | 125,964 | 110,084 |
| Levied this year | 2,319,677 | 2,188,163 |
| Refuse levied this year | 121,766 | 96,850 |
| <u>Less Collections to date</u> | (2,128,086) | (2,269,133) |
| Equals Current Outstanding | 439,321 | 125,964 |
| Net Rates Collectable | 439,321 | 125,964 |
| % Collected | 87.02% | 98.73% |

| Receivables - General | Current | 30 Days | 60 Days | 90+Days |
|--|---------|---------|---------|----------------------|
| | \$ | \$ | \$ | \$ |
| Receivables - General | 4,805 | 450 | 3,690 | 2,666 |
| Total Receivables General Outstanding | | | | <u>11,611</u> |

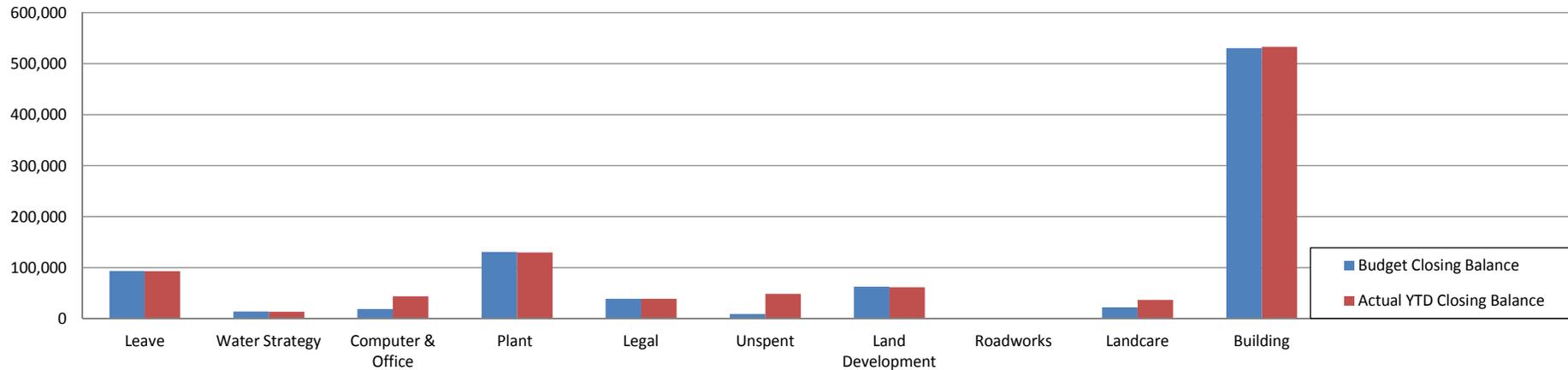
Amounts shown above include GST (where applicable)

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 | 520 | 0 | 0 | 0 | 0 | | 93,583 | 93,103 |
| Water Strategy | 13,813 | 200 | 77 | 0 | 0 | 0 | 0 | | 14,013 | 13,890 |
| Computer & Office | 43,645 | 200 | 245 | 0 | 0 | (25,000) | 0 | | 18,845 | 43,890 |
| Plant | 128,929 | 2,000 | 723 | 0 | 0 | 0 | 0 | | 130,929 | 129,652 |
| Legal | 28,378 | 500 | 661 | 10,000 | 10,000 | 0 | 0 | | 38,878 | 39,039 |
| Unspent | 63,541 | 0 | 347 | 0 | 0 | (54,080) | (14,873) | | 9,461 | 49,015 |
| Land Development | 120,054 | 2,000 | 662 | 0 | 0 | (59,000) | (59,000) | | 63,054 | 61,716 |
| Roadworks | 112,452 | 0 | 608 | 0 | 0 | (112,000) | (112,000) | | 452 | 1,060 |
| Landcare | 36,621 | 500 | 206 | 0 | 0 | (15,000) | 0 | | 22,121 | 36,827 |
| Building | 530,157 | 10,000 | 2,977 | 0 | 0 | (10,000) | 0 | | 530,157 | 533,134 |
| | 1,170,173 | 16,400 | 7,026 | 10,000 | 10,000 | (275,080) | (185,873) | | 921,493 | 1,001,326 |

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



Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 | 12,466 | 400 | 334,928 | 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 | 12,466 | 400 | 2,210,212 | 2,197,346 | 0 | 0 | 2,197,346 |
| 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 | | | | | | | 2,334,112 | | | | 2,321,246 |
| Amount from General Rates | | | | | | | 0 | | | | 0 |
| Ex-Gratia Rates | | | | | | | 2,334,112 | | | | 2,321,246 |
| Excess Rates | | | | | | | 0 | | | | 0 |
| Totals | | | | | | | (14,435) | | | | 0 |
| | | | | | | | 2,319,677 | | | | 2,321,246 |

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 | | 10,967 | 22,236 | 11,269 | 0 | 483 | 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 | 27,247 | 58,888 | 165,612 | 274,170 | 3,473 | 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 30 November 2015

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

| Program/Details GL | Grant Provider | Approval (Y/N) | 2015-16 Budget | Variations Additions (Deletions) | Operating | Capital | Recoup Status | |
|--|---------------------------------|-------------------|-------------------|--|------------------|------------------|----------------|------------------|
| | | | | | | | Received | Variance |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| GENERAL PURPOSE FUNDING | | | | | | | | |
| Grants Commission - General | WALGGC | | 175,594 | | 175,594 | | 87,797 | 87,797 |
| Grants Commission - Roads | WALGGC | | 225,934 | | 225,934 | | 111,506 | 114,428 |
| Ex Gratia Rates | CBH | | 10,124 | | 10,124 | | 10,077 | 47 |
| GOVERNANCE | | | | | | | | |
| Minor Income Received | Not specified | | 1,200 | | 1,200 | | | 1,200 |
| 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 | | 6,000 | 3,000 |
| Reimbursements | | | | | | | 3,449 | |
| Dolby Creek | Tfr from trust | | 20,000 | | 20,000 | | 8,040 | 11,960 |
| Cemetery Income | | | 3,540 | | 3,540 | | 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 | 96,000 | 0 |
| Valentine Road - upgrade seal | RRG | | 261,667 | | | 261,667 | 104,677 | 156,990 |
| Wheeldon Hosking/East Naraling Rd | RRG | | 13,333 | | | 13,333 | 5,333 | 8,000 |
| Roads to Recovery | R2R | | 662,828 | | | 662,828 | 243,102 | 419,726 |
| Direct Grant | Main Roads | | 108,000 | | 108,000 | | 108,000 | 0 |
| Flood Damage | WANDRRA | | 652,051 | | 652,051 | | | 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 | Gravel royalties | | 0 | | 0 | | 6,727 | (6,727) |
| OTHER ECONOMIC SERVICES | | | | | | | | |
| Contribution to tourism maps | | | 500 | | 500 | | | 500 |
| OTHER | | | | | | | | |
| Workers Compensation | | | 0 | 0 | 0 | 0 | 22,104 | 0 |
| Other/minor | | | 1,920 | 0 | 1,920 | 0 | 0 | 0 |
| Diesel Fuel Rebate | | | 40,000 | | 40,000 | | 16,041 | 0 |
| TOTALS | | | 2,790,071 | 0 | 1,716,743 | 1,073,328 | 909,968 | 1,882,729 |

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 30-Nov-15 |
|-------------------------------|--------------------------------|--------------------|-----------------|---------------------------------|
| | \$ | \$ | \$ | \$ |
| Bonds - Hall Hire | 0 | 3,950 | (2,645) | 1,305 |
| Nomination Deposits | 0 | 400 | (400) | 0 |
| Building Commission | 4,905 | 5,748 | (6,754) | 3,899 |
| CTF Levy | 10,413 | 6,798 | (12,576) | 4,635 |
| 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 | 7,450 | (8,040) | 609,908 |
| Post Office Deposit Income | 940 | 246 | (60) | 1,126 |
| Engineering Bond | 0 | 0 | 0 | 0 |
| Engineering Bond | 0 | 0 | 0 | 0 |
| Unclaimed Monies | 0 | 0 | 0 | 0 |
| Standpipe Card Bond Income | 100 | 0 | 0 | 100 |
| Wokarena Height Development | 0 | 0 | 0 | 0 |
| Bonds - Council Houses | 0 | 0 | 0 | 0 |
| | 631,859 | 24,642 | (30,475) | 626,026 |

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 30 November 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 | | 12,500 | 0 | (12,500) |
| ○ | Designs for storage enclosure | 10,000 | | 0 | | 0 |
| ○ | Governance Total | 30,000 | 0 | 12,500 | 0 | (12,500) |
| | 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 | 138,188 | (11,958) |
| ○ | Nanson Showgrounds Ticketbox and carparking | 5,000 | | 5,000 | 0 | (5,000) |
| ○ | Coronation Beach Campground - additional sites | 5,000 | | 5,000 | 0 | (5,000) |
| ○ | Recreation And Culture Total | 160,146 | 0 | 160,146 | 138,188 | (21,958) |
| | Transport | | | | | |
| ○ | Power to Yuna Depot | 10,000 | | 0 | 839 | 839 |
| ○ | Transport Total | 10,000 | 0 | 0 | 839 | 839 |
| ○ | Land & Buildings Total | 284,146 | 0 | 241,646 | 199,475 | (42,171) |
| | Infrastructure - Roads | | | | | |
| | Transport | | | | | |
| ● | 14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R | 176,343 | | 140,735 | 331,711 | 190,976 |
| ○ | Wandana Road Shoulders reconstruct and gravel sheet | 161,421 | | 107,635 | 15,759 | (91,876) |
| ○ | Yuna Tenindewa Road R2R | 258,331 | | 58,335 | 210,544 | 152,209 |
| ● | Dartmoor Road reconstruct and gravel sheet - RRG | 140,009 | | 161,530 | 2,140 | (159,390) |
| ○ | Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road Gr | 387,663 | | 8,335 | 3,832 | (4,504) |
| ○ | Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersectio | 20,000 | | 66,175 | 0 | (66,175) |
| ○ | Durawah Road | 158,816 | | 0 | 40,010 | 40,010 |
| ○ | 14/15 Carry over job Nolba Road | Not specified | | 211,521 | 0 | (88,130) |
| ○ | Indialla Road | 211,521 | | 84,855 | 15,420 | (69,435) |
| ○ | Valentine Road | 203,656 | | 0 | 21,674 | 21,674 |
| ○ | 14/15 Carry over job - Cannon Whelarra Road | Not specified | | 86,188 | 0 | (35,915) |
| ○ | Hickety Road | 86,188 | | 111,665 | 0 | (46,525) |
| ○ | Bella Vista Road | 111,665 | | 57,870 | 0 | (24,110) |
| ○ | Nabawa Yetna Road | 57,870 | | 145,908 | 0 | (60,795) |
| ○ | Contruction Parkfalls Estate | 145,908 | | Not specified | 22,544 | 22,544 |
| ○ | 14/15 Carry over job - Construction Parkfalls Estate | Not specified | | 26,400 | 0 | (21,850) |
| ○ | Nolba Road | 26,400 | | | | |
| ○ | Transport Total | 2,145,792 | 0 | 904,925 | 663,633 | (241,292) |
| ○ | Infrastructure - Roads Total | 2,145,792 | 0 | 904,925 | 663,633 | (241,292) |
| | 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 | 1,327,011 | 863,108 | (463,903) |

| Summary by Program | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | 30-Nov-15 | 30-Nov-15 | 2015/2016 | 30-Jun-15 |
| Operating Expenditure | YTD Actual | YTD Budget | Full Budget | YTD Actual |
| General Purpose Funding | 38,701 | 55,129 | 133,959 | 202,690 |
| Governance | 129,333 | 257,943 | 451,002 | 384,992 |
| Law, Order and Public Safety | 80,344 | 102,965 | 209,856 | 182,015 |
| Education | 326 | 0 | 7,200 | 3,448 |
| Health | 3,061 | 2,617 | 8,370 | 21,527 |
| Housing | 2,874 | 6,804 | 15,227 | 27,046 |
| Community Amenities | 239,441 | 406,557 | 974,229 | 1,002,221 |
| Recreation and Culture | 205,418 | 312,036 | 672,851 | 460,950 |
| Transport | 2,365,540 | 672,920 | 2,285,811 | 1,445,917 |
| Economic Services | 133,786 | 183,450 | 413,799 | 175,354 |
| Other Property and Services | (56,892) | 35,292 | 72,714 | 89,155 |
| Total Expenditure (E) | 3,141,931 | 2,035,713 | 5,245,019 | 3,995,315 |
| | 30-Nov-15 | 30-Nov-15 | 2015/2016 | 30-Jun-15 |
| Operating Revenue | YTD Actual | YTD Budget | Full Budget | YTD Actual |
| General Purpose Funding | (2,572,924) | (2,568,345) | (2,807,457) | (3,577,408) |
| Governance | (10,211) | (6,662) | (7,700) | (24,510) |
| Law, Order and Public Safety | (17,549) | (15,542) | (33,970) | (352,853) |
| Education | 0 | 0 | (8,022) | (7,292) |
| Health | (4,119) | (2,785) | (4,573) | (8,918) |
| Housing | (8,897) | (5,850) | (14,040) | (23,705) |
| Community Amenities | (167,544) | (176,726) | (222,290) | (476,962) |
| Recreation and Culture | (79,676) | (74,096) | (522,210) | (838,914) |
| Transport | (582,692) | (913,532) | (1,898,164) | (1,680,663) |
| Economic Services | (19,185) | (15,091) | (31,450) | (37,107) |
| Other Property and Services | (58,937) | (22,634) | (74,670) | (120,187) |
| Total Revenue (R) | (3,521,734) | (3,801,263) | (5,624,546) | (7,148,519) |
| Operating (Profit)/Loss (R-E) | (379,803) | (1,765,550) | (379,527) | (3,153,204) |

| Adjustment for Non-Cash Items | 30-Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Full Budget | 30-Jun-15 YTD Actual |
|--------------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| Depreciation | 1,658,958 | 533,355 | 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) | 1,658,958 | 533,355 | 1,249,134 | 1,139,898 |
| Capital Expenditure | | | | |
| Capital Expenditure | 30-Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Full Budget | 30-Jun-15 YTD Actual |
| Land and Buildings | 199,475 | 241,646 | 284,146 | 957,355 |
| Plant and Equipment | 0 | 128,000 | 813,000 | 309,080 |
| Furniture and Equipment | 0 | 25,692 | 25,692 | 0 |
| Roads | 663,633 | 904,925 | 2,145,792 | 2,584,265 |
| Tools and Equipment | 0 | 26,748 | 26,748 | 23,699 |
| Parks and Ovals | 0 | 0 | 500,000 | 17,155 |
| Transfer from Reserves | (185,792) | (140,138) | (284,541) | (591,821) |
| Transfer to Reserves | 19,035 | 17,102 | 26,400 | 100,789 |
| Repayment of Debentures | 27,247 | 26,026 | 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) |
| | 723,598 | 1,201,001 | 3,246,927 | 3,471,153 |
| Opening (Surplus)/Deficit | (1,806,953) | (1,618,266) | (1,618,266) | (985,004) |
| Closing (Surplus)/Deficit | (3,122,115) | (2,716,170) | 0 | (1,806,953) |

Appendix A - By Program

| COA | Rate Revenue | 30-Nov-15 YTD Actual | 30-Nov-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 | 1,560 | 5,919 | 11,000 | 12,404 | 8,000 | 4,359 | | |
| 0032 | Rates Stationary/postage | 1,805 | 1,850 | 2,500 | 1,220 | 2,500 | 45 | | |
| 0062 | Sundry Expenses | 10 | 830 | 2,000 | 15 | 2,000 | 820 | | |
| 0082 | Rates - Other Costs. | 0 | 500 | 1,200 | 120 | 1,710 | 500 | | |
| 0132 | Valuation Expenses | 2,254 | 2,800 | 13,500 | 13,222 | 9,000 | 546 | | |
| 0352 | Rates - Administration Allocation | 33,073 | 42,400 | 101,759 | 175,697 | 212,710 | 9,327 | | |
| | Total Operating Expenditure | 38,701 | 54,299 | 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 | (2,948) | (4,585) | (11,000) | (10,964) | (8,000) | (1,637) | | |
| 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 | (12,467) | 0 | 0 | (23,046) | (16,432) | 12,467 | * | Additonal income, offsets excess rates |
| 0113 | Interest - Overdue Rates | (8,080) | (4,413) | (10,000) | (14,554) | (9,000) | 3,667 | | |
| 0123 | Interest - Instalment Payments | (6,565) | (4,997) | (5,000) | (6,654) | (5,000) | 1,568 | | |
| 0133 | Interest - Deferred Rates | 0 | 0 | (100) | (232) | (100) | 0 | | |
| 0143 | Administration Charges | (4,671) | (3,498) | (3,500) | (4,104) | (3,000) | 1,173 | | |
| 0173 | Legal Fees - Recovered | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0183 | Account Enquiry Charges | (1,192) | (1,254) | (3,060) | (5,685) | (3,000) | (62) | | |
| | Total Operating Revenue | (2,353,209) | (2,350,116) | (2,364,029) | (2,254,343) | (2,255,651) | | | |
| | Total Rate Revenue | (2,314,508) | (2,295,817) | (2,232,070) | (2,051,665) | (2,019,731) | | | |

Appendix A - By Program

| COA | General Purpose Income | 30-Nov-15 YTD Actual | 30-Nov-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 | 830 | 2,000 | 11 | 2,000 | 830 | | |
| | Operating Revenue | | | | | | | | |
| 0201 | Legal Reserve Income | (162) | (210) | (500) | (570) | (650) | (48) | | |
| 0203 | Leave Reserve Income | (520) | (415) | (1,000) | (1,288) | (1,000) | 105 | | |
| 0204 | Land Development Reserve Income | (661) | (835) | (2,000) | (2,410) | (2,700) | (174) | | |
| 0205 | Building Reserve Income | (2,976) | (4,165) | (10,000) | (12,442) | (16,000) | (1,189) | | |
| 0206 | Roadworks Reserve Income | (607) | (210) | (500) | (2,258) | (2,700) | 397 | | |
| 0213 | Plant Reserve Income | 0 | 0 | 0 | 0 | (1,000) | 0 | | |
| 0215 | Unspent Grants Reserve Income | (347) | 0 | 0 | (8,749) | 0 | 347 | | |
| 0223 | Water Strategy Reserve Income | (78) | (85) | (200) | (277) | (350) | (7) | | |
| 0233 | Grants Commission - Road Funding | (111,506) | (112,967) | (225,934) | (763,527) | (494,172) | (1,462) | | |
| 0243 | Office & Equipment Reserve Income | (245) | (85) | (200) | (383) | (300) | 160 | | |
| 0253 | Grants Commission - Equalisation | (87,797) | (87,797) | (175,594) | (490,272) | (325,091) | 0 | | |
| 0273 | Plant/Light Vehicle Reserve Income | (724) | (835) | (2,000) | (3,538) | 0 | (111) | | |
| 0453 | Interest Received - Municipal Account | (13,888) | (10,415) | (25,000) | (36,070) | (25,000) | 3,473 | | |
| 0506 | Landcare Reserve Income | (206) | (210) | (500) | (1,280) | (2,000) | (4) | | |
| | Total Operating Revenue | (219,715) | (218,229) | (443,428) | (1,323,065) | (870,963) | | | |
| | Total General Purpose Income | (219,715) | (217,399) | (441,428) | (1,323,053) | (868,963) | | | |
| | Total General Purpose Funding | (2,534,223) | (2,513,216) | (2,673,498) | (3,374,718) | (2,888,694) | | | |

Appendix A - Summary

| COA | Governance | Nov-15 YTD Actual | Nov-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 | 10,992 | 14,552 | 14,552 | 13,600 | 3,560 | | |
| 0232 | Consultancy & Legal Expenses | 4,863 | 8,330 | 20,000 | 4,069 | 3,467 | | |
| 0242 | Members Sitting Fees. | 0 | 35,076 | 35,076 | 28,343 | 35,076 | * | Timing |
| 0252 | Members Remuneration Expenses | 610 | 19,200 | 20,600 | 10,835 | 18,590 | * | Timing |
| 0262 | President & Deputy Allowances. | 0 | 5,080 | 12,189 | 8,033 | 5,080 | | |
| 0272 | Council Chambers Repairs & Maintenance | 65 | 2,165 | 5,326 | 139 | 2,100 | | |
| 0332 | Furniture & Equipment | 1,635 | 7,500 | 9,000 | 0 | 5,865 | | |
| 0442 | Members Administration Allocation | 70,280 | 87,440 | 209,852 | 188,369 | 17,160 | * | Admin costs are currently below budget |
| 0462 | Meeting & Refreshments Expense | 10,115 | 9,919 | 26,000 | 16,890 | (196) | | |
| 1822 | Accounting & Audit Expenses | 3,900 | 1,500 | 40,000 | 41,872 | (2,400) | | |
| 3112 | Rangers Expenses Allocation | 0 | 0 | 0 | 2,417 | 0 | | |
| 7202 | Members Depreciation | 1,216 | 3,000 | 7,202 | 2,902 | 1,784 | | |
| | Total Operating Expenditure | 129,333 | 244,762 | 450,797 | 347,186 | | | |
| | Operating Revenue | | | | | | | |
| 1213 | Governance Income | 0 | 0 | 0 | (2,489) | 0 | | |
| | Total Governance | 129,333 | 244,762 | 450,797 | 344,697 | | | |

Appendix A - Summary

| COA | Adminstation | Nov-15 YTD Actual | Nov-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% | 17,824 | 21,900 | 52,565 | 47,149 | 4,076 | | |
| 0292 | Admin Salaries Expense | 207,676 | 250,010 | 600,026 | 505,317 | 42,334 | * | Timing |
| 0294 | Admin Staff Housing Allowance | 5,401 | 7,790 | 18,693 | 15,039 | 2,389 | | |
| 0312 | Admin - Max 3% Council Additional Contr | 3,798 | 6,915 | 16,600 | 7,920 | 3,117 | | |
| 0362 | Acc Annual Leave - Admin | 0 | 0 | 0 | (6,573) | 0 | | |
| 0372 | Admin Workers Compensation Expense | 16,878 | 21,328 | 21,328 | 19,933 | 4,450 | | |
| 0402 | Insurance Expense | 2,760 | 3,806 | 3,806 | 3,557 | 1,046 | | |
| 0422 | Office Gardens Expenses | 7,682 | 11,682 | 29,179 | 19,924 | 4,000 | | |
| 0432 | Admin Building Operations | 9,694 | 17,424 | 26,316 | 24,501 | 7,730 | | |
| 0472 | Office Expenses - General | 6,053 | 6,600 | 20,500 | 9,992 | 547 | | |
| 0473 | Admin Building Repairs & Maintenance | 1,768 | 4,165 | 10,000 | 10,332 | 2,397 | | |
| 0482 | Office Telephone & Internet Expenses | 11,339 | 8,055 | 21,840 | 21,139 | (3,284) | | |
| 0492 | Advertising Expenses | 2,735 | 4,082 | 10,000 | 3,425 | 1,347 | | |
| 0502 | Computer Hardware Service & Repair | 9,866 | 12,000 | 26,500 | 21,748 | 2,134 | | |
| 0512 | Furniture & Equipment - (Expensed) | 124 | 4,774 | 7,500 | 3,732 | 4,650 | | |
| 0522 | Freight & Postage Expense | 1,391 | 1,250 | 3,000 | 2,317 | (141) | | |
| 0542 | Printing & Stationary Expense | 11,213 | 10,987 | 30,000 | 25,510 | (226) | | |
| 0552 | Motor Vehicle Expenses | 2,284 | 2,085 | 5,000 | 14,131 | (199) | | |
| 0592 | Admin Allocated to Programs | (413,410) | (510,755) | (1,225,814) | (1,005,706) | (97,345) | * | Admin costs are currently below budget |
| 0622 | Uniform Expense | 748 | 266 | 3,700 | 1,399 | (482) | | |
| 0632 | Staff Training, Conference and Recruitment | 1,487 | 7,074 | 31,500 | 14,044 | 5,587 | | |
| 0662 | Public Liability Insurance | 18,099 | 18,200 | 18,200 | 17,016 | 101 | | |
| 0682 | Consultancy Fees | 17,437 | 22,930 | 108,786 | 65,123 | 5,493 | | |
| 0702 | Bank Fees & Charges | 2,365 | 3,040 | 6,100 | 5,737 | 675 | | |
| 0712 | Occupational Health & Safety | 0 | 2,080 | 5,000 | 6,428 | 2,080 | | |
| 0722 | Accounting Software Operating Expenditure | 30,640 | 34,398 | 39,850 | 35,673 | 3,758 | | |
| 7002 | Admin Depreciation | 24,151 | 33,970 | 81,530 | 80,850 | 9,819 | | |
| | Total Operating Expenditure | 0 | 13,181 | 204 | 37,806 | | | |

Appendix A - Summary

| COA | Adminstration | Nov-15 | Nov-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 | 12,500 | 30,000 | 5,900 | 12,500 | * | Timing |
| 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 | 520 | 415 | 1,000 | 51,288 | (105) | | |
| 4785 | Transfer from Unspent Grant Fund | 0 | (12,406) | (12,406) | 12,406 | (12,406) | * | Timing |
| 4770 | Tfr to Office & Equipment Reserve | 245 | 85 | 200 | 35,448 | (160) | | |
| 4780 | Tfr to Plant/Light Vehicle Reserve | 724 | 835 | 2,000 | 3,538 | 111 | | |
| | Total Capital Expenditure / Reserve Transfers | 1,488 | 2,121 | 21,486 | 108,580 | | | |
| | Total Administration | (8,722) | 8,640 | 13,990 | 124,366 | | | |
| | Total Governance/Administration | 120,610 | 253,402 | 464,788 | 469,063 | | | |

Appendix A - Summary

| COA | Fire Prevention | Nov-15 YTD Actual | 30-Nov-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 | 4,134 | 5,850 | 14,038 | 24,539 | 29,710 | | 1,716 | | |
| 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 | 6,234 | 7,285 | 17,480 | 10,700 | 10,226 | | 1,051 | | |
| 0832 | ESL - Shire Properties. | 748 | 800 | 800 | 768 | 840 | | 52 | | |
| 0882 | Fire Prevention Enforcement Expenditure | 0 | 415 | 1,000 | 0 | 1,000 | | 415 | | |
| 1722 | Brigades Operating Expenses | 22,967 | 22,214 | 37,390 | 37,915 | 38,627 | | (753) | | |
| 8012 | Loss on Sale of Assets. | 0 | 0 | 0 | 0 | 0 | | 0 | | |
| 7012 | Fire Control Depreciation | 25,102 | 28,510 | 68,420 | 67,715 | 39,000 | | 3,408 | | Depn not calculated until after audit |
| | Total Operating Expenditure | 60,663 | 67,574 | 141,628 | 143,046 | 121,903 | | | | |
| | Operating Revenue | | | | | | | | | |
| 0703 | Fines & Penalties Income | (1,750) | (202) | (1,250) | (1,544) | (1,250) | | 1,548 | | |
| 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 | (13,815) | (12,767) | (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 | 46,848 | 54,807 | 111,183 | 105,437 | 92,653 | | | | |

Appendix A - Summary

| COA | Animal Control | Nov-15 YTD Actual | 30-Nov-15 Budget YTD | 2015/2016 Budget | 30-Jun-15 YTD Actual | 2014/2015 Full Budget | Var | YTD Var | >\$10K | Comments |
|------|--|----------------------|----------------------------|---------------------|----------------------------|-----------------------------|-----|---------|--------|----------|
| | Operating Expenditure | | | | | | | | | |
| 0792 | Animal Control - Admin Allocation Expenses | 8,268 | 10,895 | 26,150 | 11,264 | 13,636 | | 2,627 | | |
| 0842 | Animal Control Expenses | 2,062 | 2,290 | 5,500 | 5,222 | 2,775 | | 228 | | |
| 0852 | Rangers Allocation | 6,234 | 7,285 | 17,480 | 6,448 | 5,340 | | 1,051 | | |
| | | 0 | 0 | 0 | | | | 0 | | |
| | Total Operating Expenditure | 16,564 | 20,470 | 49,130 | 22,933 | 21,751 | | | | |
| | Operating Revenue | | | | | | | | | |
| 0843 | Impoundment Fees | (30) | 0 | (250) | (141) | (200) | | 30 | | |
| 0853 | Dog/Cat Registrations Income | (3,304) | (2,775) | (2,775) | (3,413) | (2,775) | | 529 | | |
| 0863 | Fines & Penalties | (400) | 0 | (500) | 0 | 0 | | 400 | | |
| | | | | | | | | 0 | | |
| | Total Operating Revenue | (3,734) | (2,775) | (3,525) | (3,554) | (2,975) | | | | |
| | | | | | | | | | | |
| | Total Animal Control | 12,831 | 17,695 | 45,605 | 19,379 | 18,776 | | | | |

| COA | Other Law, Order and Public Safety | Nov-15 YTD Actual | 30-Nov-15 Budget YTD | 2015/2016 Budget | 30-Jun-15 YTD Actual | 2014/2015 Full Budget | Var | YTD Var | >\$10K | Comments |
|------|--|----------------------|----------------------------|---------------------|----------------------------|-----------------------------|-----|---------|--------|----------|
| | Operating Expenditure | | | | | | | | | |
| 0862 | Community Safety and Crime Prevention | 0 | 0 | 0 | 1,524 | 10,582 | | 0 | | |
| 0902 | Rangers Allocation | 3,117 | 3,640 | 8,740 | 16,207 | 14,771 | | 523 | | |
| 0962 | Misc. Expenses - Other Law and Order | 0 | 1,000 | 1,000 | 200 | 1,000 | | 1,000 | | |
| | Total Operating Expenditure | 3,117 | 4,640 | 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 | 3,117 | 4,640 | 9,740 | 17,930 | 26,353 | | | | |

Appendix A - Summary

| COA | Rangers Expenses | Nov-15 YTD Actual | 30-Nov-15 Budget YTD | 2015/2016 Budget | 30-Jun-15 YTD Actual | 2014/2015 Full Budget | Var | YTD Var | >\$10K | Comments |
|------|--|----------------------|----------------------------|---------------------|----------------------------|-----------------------------|-----|---------|--------|-----------------|
| | Operating Expenditure | | | | | | | | | |
| 0872 | Rangers Superannuation - Council 3% | 728 | 805 | 1,928 | 1,883 | 0 | | 77 | | |
| 0892 | Salary & Wages Expense-Rangers | 22,328 | 27,875 | 66,900 | 62,072 | 70,722 | | 5,547 | | |
| 0912 | Rangers Workers Compensation Expense | 1,533 | 1,936 | 1,937 | 1,810 | 1,812 | | 403 | | |
| 0922 | Rangers Superannuation SGC 9.50% | 2,307 | 2,730 | 6,553 | 6,143 | 5,514 | | 423 | | |
| 0932 | Conference & Training | 0 | 625 | 1,500 | 0 | 1,500 | | 625 | | |
| 0952 | Rangers Expenses Allocated | (31,171) | (36,415) | (87,400) | (78,306) | (74,837) | | (5,244) | | |
| 0982 | Rangers Expense | 4,275 | 3,310 | 7,940 | 6,018 | 3,380 | | (965) | | |
| 1012 | Tools & Equipment - Low Value | 0 | 415 | 1,000 | 380 | 1,000 | | 415 | | |
| 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) | 10,281 | 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. | 8 | (1,514) | (1,514) | (9,068) | (10,582) | | (1,522) | | |
| | Total Capital Expenditure / Reserve Transfers | 8 | (1,514) | (1,514) | 25,852 | 17,138 | | | | <i>Interest</i> |
| | Total Rangers Expenses | 8 | 8,767 | 7,844 | 23,958 | 26,230 | | | | |
| | Total Law, Order and Fire Safety | 62,803 | 85,909 | 174,372 | 166,705 | 164,012 | | | | |

Appendix A - Summary

| COA | Education | Nov-15 YTD Actual | 30-Nov-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 | 326 | 0 | 7,200 | 3,448 | 7,839 | | (326) | | Expenditure deferred |
| | Operating Revenue | | | | | | | | | |
| 0993 | Lease/Rental Income - Pre-School | 0 | 0 | (8,022) | (7,292) | (7,320) | | 0 | | |
| | Total Education | 326 | 0 | (822) | (3,844) | 519 | | | | |

Appendix A - Summary

| COA | Health Inspection and Administration | Nov-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 | 1,559 | 1,820 | 4,370 | 1,585 | 261 | | |
| 1292 | Health Expenses General | 1,502 | 797 | 4,000 | 6,767 | (705) | | |
| 1402 | Health Expenses - Admin Allocation | 0 | 0 | 0 | 13,175 | 0 | | |
| | Total Operating Expenditure | 3,061 | 2,617 | 8,370 | 21,527 | | | |
| | Operating Revenue | | | | | | | |
| 1383 | Swimming Pool Inspection Fees | (1,169) | (1,155) | (1,155) | (1,155) | 14 | | |
| 1393 | Licences Income Received - Caravan Park | (354) | (350) | (350) | (354) | 4 | | |
| 1573 | Health Septic Fees | (1,298) | (1,280) | (3,068) | (3,648) | 18 | | |
| 1583 | Health Administration Fees | (1,298) | 0 | 0 | (3,761) | 1,298 | | |
| | Total Operating Revenue | (4,119) | (2,785) | (4,573) | (8,918) | | | |
| | Total Health Inspection and Administration | (1,058) | - 168 | 3,797 | 12,609 | | | |

Appendix A - Summary

| COA | Housing | Nov-15 YTD Actual | 30-Nov-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 | 5,229 | 11,452 | 1,718 | 3,697 | | |
| 2522 | Staff Housing Repairs & Maintenance | 0 | 0 | 0 | 5,934 | 0 | | |
| 2532 | Staff Housing Insurance. | 0 | 0 | 0 | 0 | 0 | | |
| 7172 | Staff Housing Depreciation | 1,341 | 1,575 | 3,775 | 3,724 | 234 | | |
| 2542 | Housing Other Depreciation | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Expenditure | 2,874 | 6,804 | 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 | (8,897) | (5,850) | (14,040) | (17,383) | 3,047 | | |
| 4713 | Reimbursements Received | 0 | 0 | 0 | (1,538) | 0 | | |
| | Total Operating Revenue | (8,897) | (5,850) | (14,040) | (23,705) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2544 | Capital Expenditure - Housing (L&B) | 0 | 0 | 0 | 0 | 0 | | |
| 2550 | Tfr to Building Reserve | 2,976 | 4,165 | 10,000 | 86,702 | 1,189 | | |
| 0805 | Proceeds from Disposal of Asset - Housing | 0 | 0 | 0 | (74,260) | 0 | | |
| | Total Capital / Reserves | 2,976 | 4,165 | 10,000 | 12,442 | | | |
| | Total Housing | (3,047) | 5,119 | 11,187 | 15,783 | | | |

Appendix A - Summary

| COA | Natural Resource Management | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 2032 | NRM Expenditure | 0 | 8,335 | 20,000 | 0 | 8,335 | | |
| | Total Operating Expenditure | 0 | 8,335 | 20,000 | 0 | | | |
| | Operating Revenue | 0 | 0 | 0 | 0 | 0 | | |
| 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 | 2,091 | (6,250) | (15,000) | 0 | (8,341) | | |
| | Total Capital / Reserve Transfers | 2,091 | (6,250) | (15,000) | 0 | | | |
| | | | | | | | | |
| | Total Natural Resource Management | 2,091 | 2,085 | 5,000 | 0 | | | |

Appendix A - Summary

| COA | Sanitation - Household Refuse | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Budget | YTD Var | >\$10K | Comments |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 1762 | Domestic Rubbish Collection Expenses | 26,939 | 66,670 | 160,000 | 151,546 | 39,731 | * | Timing |
| 1772 | Sanitation Household Refuse Depreciation | 1,571 | 1,675 | 4,015 | 4,008 | 104 | | |
| 1792 | Refuse Site Repairs & Maintenance | 10,813 | 18,611 | 44,215 | 16,886 | 7,798 | | |
| 2502 | Domestic Rubbish - Admin Allocation | 16,536 | 18,460 | 44,301 | 25,847 | 1,924 | | |
| | Total Operating Expenditure | 55,860 | 105,416 | 252,531 | 198,287 | | | |
| | Operating Revenue | | | | | | | |
| 1903 | Domestic Rubbish Collection Fees | (121,907) | (120,250) | (120,250) | (109,021) | 1,657 | | |
| | Total Operating Revenue | (121,907) | (120,250) | (120,250) | (109,021) | | | |
| | | | | | | | | |
| | Total Sanitation - Household Refuse | (66,047) | (14,834) | 132,281 | 89,266 | | | |

| COA | Sanitation - Other | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Budget | YTD Var | >\$10K | Comments |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 1872 | Street Rubbish Collection Expenses | 0 | 500 | 1,200 | 357 | 500 | | |
| 1882 | Parks & Gardens Rubbish Collection Expenses | 5,060 | 5,020 | 12,382 | 11,679 | (40) | | |
| 1892 | Waste Management Facility Improvement Plan | 0 | 0 | 0 | 28,486 | 0 | | |
| 1912 | Refuse Collection Expenses | 0 | 2,085 | 5,000 | 5,324 | 2,085 | | |
| | Total Operating Expenditure | 5,060 | 7,605 | 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 | 5,060 | 7,605 | 18,582 | 27,641 | | | |

Appendix A - Summary

| COA | Protection of Environment | Nov-15 YTD Actual | 30-Nov-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 Funds P o E | 0 | 0 | 0 | 22,996 | 0 | | |
| 1942 | NACC (Other) Grants Expenditure | 0 | 0 | 0 | 0 | 0 | | |
| 1962 | Abandoned Vehicle Expense | 0 | 0 | 0 | 1,400 | 0 | | |
| 2002 | Project Management Fees | 0 | 4,165 | 10,000 | 0 | 4,165 | | |
| 2022 | Landcare Expenditure | 0 | 0 | 0 | 5,755 | 0 | | |
| 2040 | Dolby Creek Expenditure | 8,040 | 8,335 | 20,000 | 10,690 | 295 | | |
| 2042 | Declared Species Group Expenses | 11,405 | 9,435 | 22,646 | 20,497 | (1,970) | | |
| 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 | 43,935 | 74,646 | 276,123 | | | |
| | Operating Revenue | | | | | | | |
| 2203 | Grant Income - Other | (6,000) | (9,000) | (9,000) | (122,100) | (3,000) | | |
| 2213 | Declared Species Grant Income | 0 | 0 | 0 | (24,365) | 0 | | |
| 2923 | Dolby Creek Management Plan Income (gst free) | 0 | 0 | 0 | (10,690) | 0 | | |
| 2933 | Reimbursements & Sundry Income (P of E) | (8,040) | (8,335) | (20,000) | (1,200) | (295) | | |
| | Total Operating Revenue | (14,040) | (17,335) | (29,000) | (158,355) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2055 | Tfr from Landcare Reserve | 0 | 0 | 0 | (47,744) | 0 | | |
| 2054 | Tfr to/from Unspent Grant Reserve | (14,792) | (14,873) | (14,873) | 16,162 | (81) | | |
| 2080 | Tfr to Landcare Reserve | 206 | 313 | 500 | 1,280 | 107 | | |
| 2071 | Tfr from Unspent Grant Res. | 3 | 0 | 0 | (92,041) | (3) | | |
| | Total Capital Expenditure / Reserve Transfers | (14,583) | (14,560) | (14,373) | (122,343) | | | |
| | Total Protection of Environment | (522) | 12,040 | 31,273 | (4,575) | | | |

Appendix A - Summary

| COA | Town Planning and Regional Development | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Budget | YTD Var | >\$10K | Comments |
|------|---|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------------------------------|
| | Operating Expenditure | | | | | | | |
| 0942 | Town Planning Depreciation | 4,683 | 5,000 | 12,000 | 11,173 | 317 | | |
| 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 | 42,140 | 78,195 | 187,674 | 166,713 | 36,055 | * | Budget includes planning officer |
| 2122 | Superannuation - Council Maximum of 3% | 1,284 | 2,390 | 5,755 | 3,372 | 1,106 | | |
| 2132 | Superannuation - SGC 9.50% | 4,065 | 7,590 | 18,224 | 16,358 | 3,525 | | |
| 2142 | Interest Expense - Loan 94 - Buller River | 0 | 0 | 0 | 878 | 0 | | |
| 2182 | Other Employee Expenses | 30 | 2,952 | 11,800 | 508 | 2,922 | | |
| 2192 | Heritage Expenses | 2,700 | 2,085 | 5,000 | 1,818 | (615) | | |
| 2202 | Town Planners Expenses | 161 | 835 | 2,000 | 2,726 | 674 | | |
| 2222 | Motor Vehicle Expenses | 2,105 | 1,875 | 4,500 | 5,524 | (230) | | |
| 2232 | Legal Expenses - Town Planners | 8,555 | 4,165 | 10,000 | 1,037 | (4,390) | | |
| 2242 | Engineering Expenses | 7,479 | 6,250 | 15,000 | 3,789 | (1,229) | | |
| 2252 | Advertising Expenses | 0 | 835 | 2,000 | 1,404 | 835 | | |
| 3012 | Admin Allocation Expenses | 16,536 | 22,210 | 53,310 | 66,879 | 5,674 | | |
| 7052 | Surveying & Land Expenses | 0 | 16,665 | 40,000 | 3,520 | 16,665 | * | Timing |
| 7062 | T/P Expenses Recoverable | 0 | 0 | 0 | 21,084 | 0 | | |
| 7072 | Planning Projects - Expenses | 10,029 | 30,392 | 68,570 | 43,830 | 20,363 | * | Timing |
| | Total Operating Expenditure | 102,836 | 185,319 | 455,712 | 331,998 | | | |

Appendix A - Summary

| COA | Town Planning and Regional Development | Nov-15 YTD Actual | 30-Nov-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 | (3,449) | 0 | 0 | (26,141) | 3,449 | | |
| 2233 | Town Planning Fees Income - GST Free | (12,928) | (20,402) | (33,000) | (35,494) | (7,474) | | |
| 2243 | Outsourced Planning Fees - Other LGs | (8,493) | (10,057) | (24,500) | (28,340) | (1,564) | | |
| 2263 | Town Planning Fees Income - GST inc | (6,706) | (1,979) | (5,000) | (5,356) | 4,727 | | |
| 3603 | Heritage Income | 0 | (1,000) | (2,000) | (909) | (1,000) | | |
| | Total Operating Revenue | (31,577) | (33,438) | (64,500) | (96,240) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2254 | Tfr from Unspent Grant Reserve | 68 | (12,443) | (12,998) | (67,611) | (12,511) | * | 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 | 68 | 0 | 0 | 0 | (68) | | |
| 4801 | Tfr to Land Development Reserv | 661 | 945 | 2,000 | 2,410 | 284 | | |
| 4810 | Tfr from Land Development Reserve | (59,000) | (59,000) | (59,000) | 0 | 0 | | |
| 4820 | Tfr to Legal Reserve | 10,662 | 10,250 | 10,500 | 570 | (412) | | |
| | | 12,907 | (1,248) | (498) | (42,252) | | | |
| | | | | | | | | |
| | Total Town Planning and Regional Development | 84,166 | 150,633 | 390,714 | 193,506 | | | |

Appendix A - Summary

| COA | Other Community Amenities | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Budget | YTD Var | >\$10K | Comments |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 3102 | Cemetery Expenses | 1,960 | 6,745 | 16,020 | 12,999 | 4,785 | | |
| 3132 | Community Development Expenses | 19,448 | 24,277 | 28,250 | 123,140 | 4,829 | | |
| 3162 | Administration Allocated | 24,804 | 31,835 | 76,409 | 0 | 7,031 | | |
| 3212 | Other Community Amenities Depreciation | 1,322 | 865 | 2,080 | 2,077 | (457) | | |
| 3222 | Community Growth Fund | 50 | 560 | 30,000 | 11,750 | 510 | | |
| | Total Operating Expenditure | 47,584 | 64,282 | 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. | 119 | (8,652) | (21,750) | 22,305 | (8,771) | | |
| 7155 | Tfr from Building Reserve | 0 | 0 | 0 | (19,926) | 0 | | |
| | Total Capital Expenditure/Reserve Transfers | 119 | 1,348 | 3,250 | 2,379 | | | |
| | | | | | | | | |
| | Total Other Community Amenities | 47,683 | 59,927 | 147,469 | 57,400 | | | |
| | | | | | | | | |
| | Total Community Amenities | 72,430 | 217,456 | 725,319 | 363,237 | | | |

Appendix A - Summary

| COA | Public Halls and Civic Centres | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 2602 | Public Halls Depreciation | 16,924 | 11,515 | 27,635 | 27,601 | (5,409) | | |
| 2722 | Public Halls & Showgrounds Expense | 21,436 | 32,588 | 69,368 | 19,163 | 11,152 | * | Timing |
| 2732 | Nabawa Community Centre Expenses | 15,192 | 39,857 | 81,834 | 40,123 | 24,665 | * | Timing |
| 2742 | Loan 89 Interest - Nabawa Stadium Upgrade | 707 | 998 | 2,901 | 3,080 | 291 | | |
| 3202 | Public Halls Admin Allocation | 8,268 | 9,120 | 21,894 | 20,014 | 852 | | |
| | Total Operating Expenditure | 62,528 | 94,078 | 203,632 | 109,981 | | | |
| | Operating Revenue | | | | | | | |
| 2443 | Yuna Hall Hire Income Received | 0 | 0 | (110) | (38) | 0 | | |
| 2453 | Showground/Halls Income Received | (2,169) | (1,000) | (12,000) | (6,484) | 1,169 | | |
| 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 | (42,621) | (38,500) | (49,610) | (691,142) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2644 | Capital Exp. - Land & Buildings | 138,188 | 155,146 | 155,146 | 673,505 | 16,958 | * | Timing |
| 4925 | Principal Repayment - Loan 89 | 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 Transfer | 140,017 | 157,603 | 152,628 | 580,555 | | | |
| | | | | | | | | |
| | Total Public Halls and Civic Centres | 159,924 | 213,181 | 306,650 | (606) | | | |

Appendix A - Summary

| COA | Swimming Areas and Beaches | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|--------|
| | Operating Expenditure | | | | | | | |
| 3302 | Swimming Areas Admin Allocations | 8,268 | 8,945 | 21,471 | 20,114 | 677 | | |
| 3412 | Coronation Beach Expenses | 12,123 | 22,383 | 50,111 | 31,931 | 10,260 | * | Timing |
| 7082 | Beaches Depreciation | 1,959 | 2,140 | 5,140 | 4,712 | 181 | | |
| | Total Operating Expenditure | 22,350 | 33,468 | 76,722 | 56,757 | | | |
| | Operating Revenue | | | | | 0 | | |
| 3443 | Coronation Beach Camping Fees | (30,631) | (29,450) | (62,000) | (68,111) | 1,181 | | |
| 3444 | Fig Tree Camping Fees | (3,046) | (3,704) | (5,000) | (4,555) | (658) | | |
| | Total Operating Revenue | (33,677) | (33,154) | (67,000) | (72,666) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 7164 | Land and Buildings | 0 | 5,000 | 5,000 | 0 | | | |
| | Total Swimming Areas and Beaches | (11,326) | 5,314 | 14,722 | (15,909) | | | |

Appendix A - Summary

| COA | Other Recreation and Sport | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | |
|------|--|----------------------|-------------------------|---------------------|-------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | |
| 1462 | Mower Repairs & Maintenance | 5,902 | 2,915 | 7,000 | 7,952 | (2,987) | | |
| 1472 | Yuna Oval Expenses | 193 | 290 | 700 | 623 | 97 | | |
| 1482 | Sporting Clubs Expenses | 26,373 | 34,132 | 66,037 | 72,567 | 7,759 | | |
| 2642 | Parks, Gardens Expense | 9,939 | 66,687 | 141,786 | 42,746 | 56,748 | * | Timing |
| 2702 | Indoor Complex Expense | 6,454 | 12,712 | 24,544 | 13,066 | 6,258 | | |
| 2712 | Tennis Clubs Expenses | 3,184 | 5,285 | 6,784 | 4,838 | 2,101 | | |
| 2752 | Nabawa - Sport Complex Expense | 829 | 800 | 800 | 11,432 | (29) | | |
| 2772 | Minor Gardening Equipment. | 0 | 625 | 1,500 | 5,043 | 625 | | |
| 2812 | Golf Courses | 1,170 | 1,764 | 1,765 | 0 | 594 | | Special Risk Policy - Nanson & Yuna Golf Courses |
| 3442 | Rec & Sport Admin Allocations | 4,134 | 3,650 | 8,756 | 40,027 | (484) | | |
| 7022 | Parks & Gardens Depreciation | 7,983 | 6,445 | 15,465 | 15,529 | (1,538) | | |
| 7092 | Other Rec & Sports Depreciation | 27,006 | 16,225 | 38,935 | 38,887 | (10,781) | * | Depn higher than budget due to revaluation |
| | Total Operating Expenditure | 93,167 | 151,530 | 314,072 | 252,710 | | | |
| | Operating Revenue | | | | | | | |
| 2743 | Sports Club Hire Income | (3,379) | (2,442) | (3,600) | (3,675) | 937 | | |
| 2803 | Grants & Other Income Received | 0 | 0 | (400,000) | 0 | 0 | | |
| | Total Operating Revenue | (3,379) | (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 Transfer | 0 | 0 | 500,000 | 17,155 | | | |
| | Total Other Recreation and Sport | 89,788 | 149,088 | 410,472 | 266,191 | | | |

Appendix A - Summary

| COA | Libraries | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K |
|------|--|----------------------|-------------------------|---------------------|-------------------------|---------|--------|
| | Operating Expenditure | | | | | | |
| 2902 | Library Expense | 684 | 1,973 | 4,900 | 1,509 | 1,289 | |
| 2912 | Honorarium Yuna Librarian | 0 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 3582 | Libraries Admin Allocations | 20,671 | 23,340 | 56,012 | 28,160 | 2,670 | |
| 6922 | Libraries Depreciation | 24 | 25 | 56 | 56 | 1 | |
| | Total Operating Expenditure | 21,378 | 26,338 | 61,968 | 30,725 | | |
| COA | Other Culture | Nov-15 YTD Actual | 30-Nov-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 | 4,262 | 5,297 | 8,282 | 4,225 | 1,035 | |
| 3652 | Other Culture Depreciation | 1,733 | 1,325 | 3,175 | 3,167 | (408) | |
| 3662 | Community Heritage Programs | 0 | 0 | 5,000 | 0 | 0 | |
| | Total Operating Expenditure | 5,994 | 6,622 | 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 | 5,994 | 6,622 | 14,457 | (1,590) | | |
| | Total Recreation and Culture | 265,758 | 400,543 | 808,269 | 278,811 | | |

| COA | Road Constuction | Nov-15 YTD Actual | 30-Nov-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 (Landowner reimbursement) |
| 3154 | Main Roads - Commodity Route Funding | 0 | 0 | 0 | (50,000) | 0 | | |
| 3173 | MW Regional Road Funding | (206,010) | (179,964) | (371,000) | (641,319) | 26,046 | * | Timing |
| 3183 | R4R Grant Income | 0 | 0 | 0 | (609,844) | 0 | | |
| 3193 | R2R (Construction) Income | (243,102) | (331,414) | (662,828) | (240,000) | (88,312) | * | Timing |
| | Total Operating Revenue | (449,112) | (529,978) | (1,052,428) | (1,561,617) | 0 | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 3124 | Roads to Recovery (R2R) Expenditure | 347,471 | 248,370 | 596,095 | 0 | (99,101) | * | Timing |
| 3125 | Royalties for Regions (R4R) Expenditure | 0 | 0 | 0 | 1,106,930 | 0 | | |
| 3126 | Regional Road Group (RRG) Expenditure | 216,515 | 228,200 | 547,673 | 1,110,623 | 11,685 | * | Dartmoor Road has exceeded internal operation cost budget |
| 3170 | Tfr to Unspent Grants Reserve | 0 | 0 | 0 | 5,925 | 0 | | |
| 3184 | Council Funded Roadworks Expenditure | 99,648 | 428,355 | 1,002,024 | 366,712 | 328,707 | * | Timing |
| 3234 | Blackspot Program Expenditure | 0 | 0 | 0 | 0 | 0 | | |
| 4840 | Tfr to Roadworks Reserve | 607 | 0 | 0 | 2,258 | (607) | | |
| | Total Capital Expenditure / Reserve Transfers | 664,241 | 656,555 | 2,145,792 | 2,592,448 | | | |
| | Total Road Construction | 215,129 | 126,577 | 1,093,364 | 1,087,753 | | | |

| COA | Road Maintenance | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | Comments |
|------|---|----------------------|-------------------------|---------------------|-------------------------|-------------|---------|--|
| | Operating Expenditure | | | | | | | |
| 3372 | Road Maintenance Expense | 212,835 | 236,667 | 569,491 | 418,909 | 23,832 | * | Timing |
| 3502 | Depot Maintenance | 20,994 | 12,597 | 29,037 | 33,041 | (8,397) | | |
| 3512 | Street Lighting Expense | 2,936 | 3,875 | 9,300 | 7,864 | 939 | | |
| 3522 | Depreciation | 5,327 | 1,830 | 4,395 | 4,671 | (3,497) | | |
| 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 | 640,834 | 66,989 | 803,878 | 15,473 | (573,845) | * | Timing |
| 3592 | Depot Tools (Not Capitalised) | 139 | 2,000 | 2,000 | 2,494 | 1,861 | | |
| 3802 | Road Maintenance Admin Allocation | 0 | 0 | 0 | 62,052 | 0 | | |
| 3822 | Bore Maintenance | 3,095 | 4,165 | 10,000 | 145 | 1,070 | | |
| 6912 | Roads Depreciation | 1,452,342 | 312,500 | 750,000 | 749,135 | (1,139,842) | * | Depn higher than budget due to revaluation |
| | Total Operating Expenditure | 2,345,701 | 648,125 | 2,194,432 | 1,308,972 | | | |
| | Operating Revenue | | | | | | | |
| 3143 | MRWA Direct Grant. | (108,000) | (107,999) | (108,000) | (99,400) | 1 | | |
| 3153 | Other General Income | 0 | 0 | 0 | 0 | 0 | | |
| 3393 | Hudson Resources - Dartmoor Road | (22,368) | 0 | (12,585) | (12,586) | 22,368 | * | More income received than budgeted |
| 3583 | CONTR. & REIM. (RD MAINT). | 0 | 0 | 0 | 0 | #VALUE! | #VALUE! | Gravel royalties |
| 3803 | Contributions - Flood Damage. | 0 | (271,690) | (652,051) | 0 | (271,690) | * | Timing |
| | Total Operating Revenue | (130,368) | (379,689) | (772,636) | (111,986) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 3264 | Capital Exp. - Depot Construction. | 839 | 0 | 10,000 | 0 | (839) | | |
| 3171 | Tfr from Unspent Grants Reserve | 0 | 0 | 0 | (367,365) | 0 | | |
| 3205 | Tfr from Roadworks Reserve | (112,000) | 0 | (112,000) | 0 | 112,000 | * | Timing |
| | Total Capital Expenditure / Reserve Transfers | (111,161) | 0 | (102,000) | (367,365) | | | |
| | Total Road Maintenance | 2,104,172 | 268,436 | 1,319,796 | 829,622 | | | |

| COA | Road Plant Purchases | Nov-15 YTD Actual | 30-Nov-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 | 483 | 392 | 800 | 1,772 | (91) | | |
| 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 | 2,765 | 3,010 | 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 | 10,967 | 9,118 | 22,237 | 21,057 | (1,849) | | |
| 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 | 25,418 | 122,569 | 515,208 | 258,312 | | | |
| | Total Road Plant Purchases | 28,183 | 125,579 | 490,108 | 268,379 | | | |

| COA | Traffic Control | Nov-15 | 30-Nov-15 | 2015/2016 | 30-Jun-15 | | >\$10K | Comments |
|------|--|------------|------------|-----------|------------|---------|--------|----------|
| | | YTD Actual | YTD Budget | Budget | YTD Actual | YTD Var | | |
| | Operating Expenditure | | | | | | | |
| 4102 | Traffic Admin Allocation | 12,402 | 17,435 | 41,839 | 64,667 | 5,033 | | |
| 6502 | Vehicle Examination Expense | 4,081 | 4,140 | 9,240 | 6,971 | 59 | | |
| 7672 | Loss on Sale of Assets. | 0 | 0 | 0 | 0 | 0 | | |
| 7572 | Traffic Counters Expense | 590 | 210 | 500 | 0 | (380) | | |
| | Total Operating Expenditure | 17,073 | 21,785 | 51,579 | 71,638 | | | |
| | Operating Revenue | | | | | | | |
| 7513 | Licensing Commission Income | (2,445) | (2,500) | (6,000) | (6,236) | (55) | | |
| 7533 | Licensing Transactions - In | 0 | 0 | 0 | (30) | 0 | | |
| 7523 | Vehicle Examination Fees Received | (767) | (1,365) | (2,200) | (2,478) | (598) | | |
| | Total Operating Revenue | (3,212) | (3,865) | (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 | 13,861 | 44,668 | 70,127 | 91,593 | | | |
| | Total Transport | 2,361,346 | 565,260 | 2,973,395 | 2,277,347 | | | |

Appendix A - Summary

| COA | Rural Services | Nov-15 YTD Actual | 30-Nov-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 | 4,675 | 5,460 | 13,110 | 4,526 | 5,479 | 785 | | |
| 6722 | Noxious Weeds & Pest Expense | 435 | 2,500 | 5,000 | 4,885 | 5,000 | 2,065 | | |
| | Total Operating Expenditure | 5,110 | 7,960 | 18,110 | 9,411 | 10,479 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 4404 | Capital Exp. - Plant & Equipment | 0 | 0 | 0 | 14,925 | 15,000 | 0 | | |
| | Total Rural Services | 5,110 | 7,960 | 18,110 | 24,337 | 25,479 | | | |

| COA | Tourism and Area Promotion | Nov-15 YTD Actual | 30-Nov-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 | 415 | 1,000 | 0 | 1,000 | 415 | | |
| 3982 | Tourism Expense | 0 | 2,000 | 4,000 | 2,536 | 4,424 | 2,000 | | |
| 4282 | Promotional Expense | 810 | 500 | 1,200 | 1,103 | 1,200 | (310) | | |
| | Total Operating Expenditure | 810 | 2,915 | 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 | 2,415 | 5,700 | 3,639 | 6,624 | | | |

Appendix A - Summary

| COA | Building Control | Nov-15 YTD Actual | 30-Nov-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 | 44,636 | 48,505 | 116,425 | 101,700 | 90,374 | 3,869 | | |
| 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 | 37,207 | 46,955 | 112,692 | 45,156 | 54,668 | 9,748 | | |
| | Total Operating Expenditure | 81,843 | 113,960 | 247,617 | 146,956 | 145,042 | | | |
| | Operating Revenue | | | | | | | | |
| 4153 | Building Licenses Income | (9,290) | (9,700) | (22,500) | (30,872) | (15,000) | (410) | | |
| 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 | (9,673) | (9,824) | (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 | 72,171 | 104,136 | 224,617 | 115,540 | 129,192 | | | |

Appendix A - Summary

| COA | Other Economic Services | Nov-15 YTD Actual | 30-Nov-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 | 105 | 250 | (133) | 500 | 105 | | |
| 4222 | Administration Allocation | 41,341 | 52,575 | 126,181 | 0 | 0 | 11,234 | * | Admin allocations |
| 4242 | Rehab. Gravel Pits Expense | 893 | 2,085 | 5,000 | 2,718 | 10,000 | 1,192 | | |
| 4252 | Purchase of Stamps. | 0 | 40 | 100 | 37 | 350 | 40 | | |
| 4272 | Other Expenditure | 3,788 | 4,310 | 10,341 | 12,725 | 12,000 | 522 | | |
| | Total Operating Expenditure | 46,022 | 59,115 | 141,872 | 15,347 | 22,850 | | | |
| | Operating Revenue | | | | | | | | |
| 4223 | Commission Received Australia Post | (2,254) | (1,750) | (4,200) | (3,943) | (3,500) | 504 | | |
| 4243 | Annual Post Office Box Fee | (3,043) | (3,150) | (3,150) | (1,173) | (250) | (107) | | |
| 4253 | Postage Stamp Income | (25) | (53) | (100) | (106) | (150) | (28) | | |
| 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 | (9,512) | (5,267) | (7,950) | (5,691) | (4,550) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 4760 | Tfr to Water Strategy Reserve | 78 | 94 | 200 | 277 | 350 | | | |
| | Total Other Economic Services | 36,587 | 53,942 | 134,122 | 9,934 | 18,650 | | | |
| | Total Economic Services | 114,678 | 168,453 | 382,549 | 153,449 | 179,945 | | | |

Appendix A - Summary

| | | Nov-15 | 30-Nov-15 | 2015/2016 | 30-Jun-15 | | | |
|------|------------------------------|------------|------------|-----------|------------|----------|--------|---------|
| COA | Plant Depreciation | YTD Actual | YTD Budget | Budget | YTD Actual | YTD Var | >\$10K | |
| 5012 | Operating Expenditure | | | | | | | |
| 6890 | Plant Depreciation | 77,931 | 97,255 | 233,411 | 161,942 | 19,324 | * | Offsets |
| | Depn Posted to Jobs | (75,693) | (97,255) | (233,411) | (161,942) | (21,562) | * | Offsets |
| | | | | | | | | |
| | Total Plant Depreciation | 2,239 | 0 | 0 | 0 | | | |
| | | | | | | | | |
| | | Nov-15 | 30-Nov-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 | 8,367 | 13,475 | 30,545 | 15,829 | 5,108 | | |
| 7333 | Operating Income | | | | | | | |
| | Private Works Income | (12,084) | (4,000) | (32,500) | (22,802) | 8,084 | | |
| | | | | | | | | |
| | Total Private Works | (3,716) | 9,475 | (1,955) | (6,974) | | | |

Appendix A - Summary

| COA | Public Works Overheads | Nov-15 YTD Actual | 30-Nov-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 | 3,104 | 7,490 | 17,976 | 7,184 | 4,386 | | |
| 4322 | Superannuation Guarantee - Works Manager | 3,548 | 3,905 | 9,376 | 8,778 | 357 | | |
| 4332 | Superannuation Guarantee - Works Staff | 23,262 | 26,460 | 63,501 | 64,632 | 3,198 | | |
| 4342 | Salary Works Manager | 37,009 | 36,790 | 88,295 | 89,636 | (219) | | |
| 4352 | Superannuation Max 3% - Works Manager | 1,120 | 1,235 | 2,961 | 2,774 | 115 | | |
| 4372 | Public Works Sundry Expense | 8,731 | 2,500 | 6,000 | 21,687 | (6,231) | | |
| 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 | 6,229 | 16,359 | 30,334 | 13,284 | 10,130 | * | |
| 4412 | Annual Leave | 15,593 | 18,253 | 70,286 | 57,232 | 2,660 | | |
| 4432 | Public Holiday Pay | 2,766 | 3,030 | 30,334 | 27,311 | 264 | | |
| 4422 | LSL Taken - PWO | 5,695 | 0 | 0 | 0 | (5,695) | | This is an allocation of wages only. Overall wages within budget |
| 4442 | Occupational Health & Safety Expense | 8,237 | 4,060 | 9,752 | 5,004 | (4,177) | | |
| 4452 | Protective Uniform/ Minor Workwear | 400 | 4,500 | 10,800 | 7,260 | 4,100 | | |
| 4582 | Accrued Leave Works Crew | 0 | 0 | 0 | (16,389) | 0 | | |
| 4652 | Works Staff - Allowances | 9,691 | 14,005 | 33,608 | 28,547 | 4,314 | | |
| 4662 | Public Works Expense Recoverable | 0 | 0 | 0 | 0 | 0 | | |
| 4982 | STAFF MEDICALS | 185 | 0 | 0 | 0 | (185) | | |
| 5202 | Public Works Overheads - Admin Allocation | 103,353 | 126,000 | 302,394 | 83,574 | 22,647 | * | 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 | (188,948) | (292,028) | (737,068) | (439,720) | (103,080) | * | Overall timing of public works overheads is below budget |
| | Total Operating Expenditure | 60,721 | 18,951 | (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 | 60,721 | 18,951 | (0) | (15,606) | | | |

Appendix A - Summary

| COA | Plant Operation Costs | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | |
|------|------------------------------------|----------------------|-------------------------|---------------------|-------------------------|---------|--------|---|
| | Operating Expenditure | | | | | | | |
| 4472 | In House Repairs & Maintenance | 12,244 | 44,855 | 107,653 | 59,130 | 32,611 | * | Timing |
| 4482 | Tyre Purchase Expense | 18,115 | 17,085 | 41,000 | 35,975 | (1,030) | | |
| 4492 | Parts & Outside Repairs Expense | 86,144 | 91,901 | 276,000 | 231,064 | 5,757 | | |
| 4502 | Plant Licences Expense | 6,561 | 6,950 | 6,950 | 1,142 | 389 | | |
| 4512 | Less POC Allocated to W & S | (369,447) | (338,315) | (811,960) | (673,284) | 31,132 | * | Overall timing of plant operatating overheads is below budget |
| 4532 | Tools & Consumables | 12,945 | 6,489 | 16,000 | 11,997 | (6,456) | | |
| 4542 | Fuel, Oil & Grease | 86,229 | 136,500 | 330,000 | 267,426 | 50,271 | * | Timing |
| 4552 | Cutting Edges & Tips | 7,664 | 5,930 | 9,500 | 7,409 | (1,734) | | |
| 5112 | Plant Operator - Admin Allocation | 4,134 | 3,650 | 8,756 | 64,365 | (484) | | |
| 6772 | Plant Insurance Expense | 12,465 | 38,351 | 38,351 | 35,842 | 25,886 | * | Timing |
| 4602 | Training Expense (incl Toolbox) | 1,360 | 10,000 | 18,000 | 6,663 | 8,640 | | |
| | Total Operating Expenditure | (121,586) | 23,396 | 40,250 | 47,729 | | | |
| | Operating Revenue | | | | | | | |
| 4503 | Sale of Scrap. | 0 | (250) | (250) | 0 | (250) | | |
| 4513 | Diesel Fuel Rebate Received | (20,808) | (17,744) | (40,000) | (47,729) | 3,064 | | |
| 4983 | Income Received | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (20,808) | (17,994) | (40,250) | (47,729) | | | |
| | | | | | | | | |
| | Total Plant Operation Costs | (142,394) | 5,402 | 0 | 0 | | | |

Appendix A - Summary

| COA | Salaries and Wages | Nov-15 YTD Actual | 30-Nov-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 | 285,183 | 403,330 | 897,287 | 813,263 | 118,147 | * | Timing |
| 4580 | Salary & Wages Expense - Works | 337,542 | 383,410 | 920,183 | 889,824 | 45,868 | * | Timing |
| 4592 | Workers Compensation Paid | 19,494 | 0 | 0 | 25,313 | (19,494) | * | Offsets - ref below 4613 |
| 4600 | Less Salary & Wages Allocated | (649,134) | (808,230) | (1,817,470) | (1,703,087) | (159,096) | * | Timing |
| 4692 | Paid Parental Leave Scheme | | | | | | | **Expenditure will be offset COA GL 4623 |
| | Total Operating Expenditure | (6,916) | (21,490) | (0) | 25,313 | | | |
| | Operating Revenue | | | | | | | |
| 4613 | Salaries & Wages Reimbursement Received | (22,104) | 0 | 0 | (33,766) | 22,104 | * | Workers Compensation - Offsets - ref above 4592 |
| 4623 | Paid Parental Leave Scheme | (3,942) | 0 | 0 | 0 | 3,942 | | **Centrelink reimbursement refer COA GL 4692 |
| | Total Operating Revenue | (26,046) | 0 | 0 | (33,766) | | | |
| | Total Salaries and Wages | (32,961) | (21,490) | (0) | (8,452) | | | |
| | | | | | | | | |
| COA | Unclassified | Nov-15 YTD Actual | 30-Nov-15 YTD Budget | 2015/2016 Budget | 30-Jun-15 YTD Actual | YTD Var | >\$10K | |
| | Operating Expenditure | | | | | | | |
| 5022 | Overpayments/Recoverables - Expenditure | 283 | 960 | 1,920 | 284 | 677 | | |
| | Operating Revenue | | | | | | | |
| 5023 | Overpayments/Recoverables - Income | 0 | (640) | (1,920) | (284) | (640) | | |
| | Total Unclassified | 284 | 320 | 0 | 0 | | | |
| | Total Other Property and Services | (115,829) | 12,658 | (1,956) | (31,032) | | | |