

Item 11 Town Utilities and Plant monthly report

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.3 Administrative functions - GM - internal

AUTHOR Town Services Manager

DATE 15/02/2016

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

The monthly Town Utilities and Plant report details the activities carried out by the Town Utilities and Plant Department.

BACKGROUND:

The monthly Town Utilities report has been identified by the Council as the process of reporting the activities carried out monthly by the Town Utilities and plant Department.

ISSUES AND COMMENT:

1. Technical Services and Administration

Engineering infrastructure, asset management, planning, design and surveys were carried out in-house. The engineering staff continued to provide customer service to the Gwydir Shire residents.

2. Water/Sewerage Supply (all sites)

The water supply and sewerage schemes are being maintained.

Water and sewerage operators are currently involved in the replacement of water supply mains in Holden Street Warialda, installation of backflow prevention device at Warialda swimming pool and removal of A/C water main under the foot bridge over Gwydir River Bridge Bingara. The pipe removal completes Council's preparation and allows Roads and Maritime Services (RMS) to commence removal of the walkway structure.

Two new ductile iron water pipes will be installed under the new walkway in conjunction with the RMS around March 2016.



Figure 1: Installation of temporary poly main

Future works include replacement of 200mm water main in Moore Street Bingara, this is planned for renewal but has been moved forward to allow stormwater drainage in Moore street to be developed.

3. Bingara Showground

The Showground continues to be maintained.

Modification to the existing kitchen has commenced with the relocation of kitchen cupboards. A timber wall has been constructed to act as a divider between the dining area and the kitchen. The western wall of the kitchen has been modified and will be tiled from floor to ceiling. This will complement the stainless steel benches and commercial automatic dish washer.

Installation of the Kitchen from the Royal Easter Show has been completed in the new canteen shed on the far side of the ring. This involved construction of a timber frame wall inside the portal frame of the shed. The frame has been lined and the kitchen benches installed against the wall. The remaining cupboards have been installed on a mobile frame to allow positioning at either end of the canteen. The work has been undertaken using Councils Building Services staff.

The Australian Caravan Club booked the showground for a New England Branch rally 17th – 21st December 2015. Enquiries were made regarding holding a National Rally in October 2017 with approximately 300 vans.

4. Plant and Workshop:

Plant Replacement:

Quotations for the replacement of Council's 20 tonne excavator will be placed with Local Government Procurement – Vendor Panel during February. Quotation

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Chairman

assessment and demonstrations will take place during March and machine will be ordered and possibly delivered before the end of June.

The replacement of Plant 1013 (Hino Medium Tip truck) has been completed with the new truck being delivered Wednesday 3rd February 2016. Plant 1013 was purchased in 1999 and has serviced its purpose as general maintenance truck located in the Bingara depot.



Figure 2: Plant 1013 and replacement plant

Plant 1626 – Ford Ranger Ute has been replaced with a Mazda BT50 ute from Woodley’s motors Tamworth.



Figure 3: P1626 Replacement – Mazda BT50

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A number of light vehicle are scheduled to be replaced during March in line with the plant replacement program but will be delayed until the Council undertakes a review of light vehicles.

Workshop

Service and repairs of Council's fleet has been undertaken during the reporting period; no major projects have been under this month.

5. Portable Toilets:

The portable toilets were used at the following events:

- Bingara Anglers club

6. Customer Service Requests

Water and Sewerage			
Month	Number of Received Requests	Completed Requests	Pending Requests
February 2016	6	4	2

CONCLUSION:

The activities carried out by the Town Services Department are in line with the 2014/15 Management Plan and otherwise as directed.

CONSULTATION:

Consultation is carried out within the Town Utilities, Technical Services and Environmental Services during the month.

POLICY IMPLICATIONS:

Policy implications are those relating to the 2014/15 Management Plan and the Engineering Policies of Gwydir Shire Council.

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (including Asset management):

The activities carried out by the Town Utilities Department are in line with the 2014/2015 Management Plan.

SUSTAINABILITY IMPLICATIONS (Social and Environmental):

The activities undertaken by the Town Utilities Department regarding social and environmental factors are targeted for best practice in line with the 2014/15 Management Plan.

OFFICER RECOMMENDATION

THAT the report be received

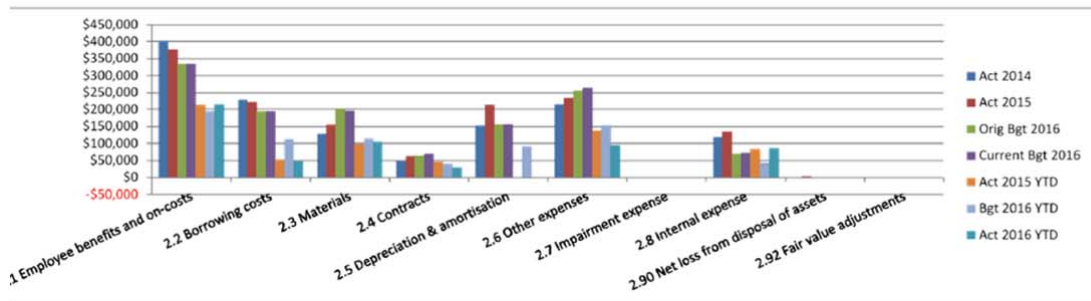
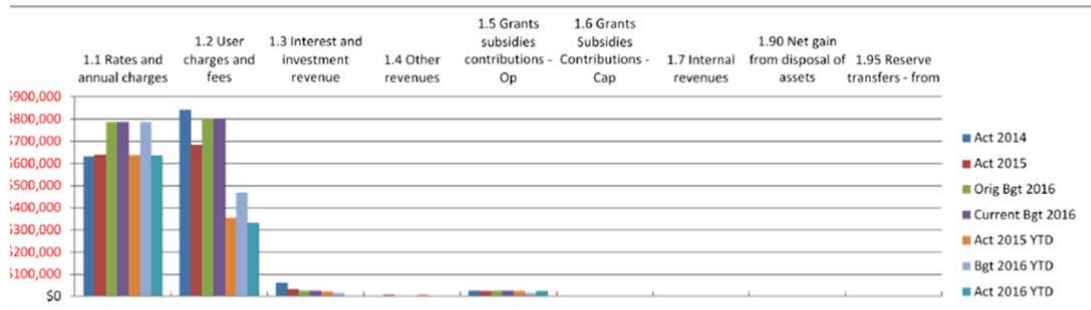
ATTACHMENTS

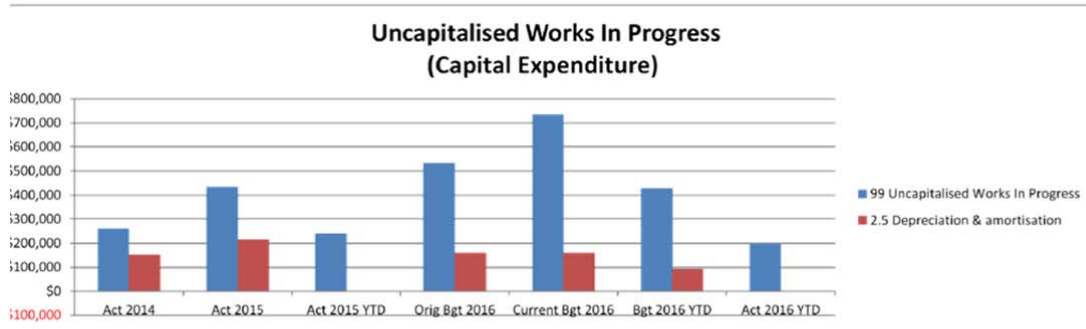
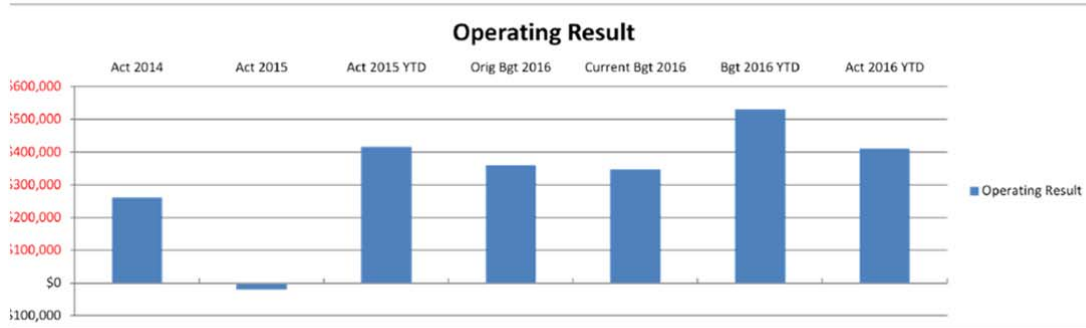
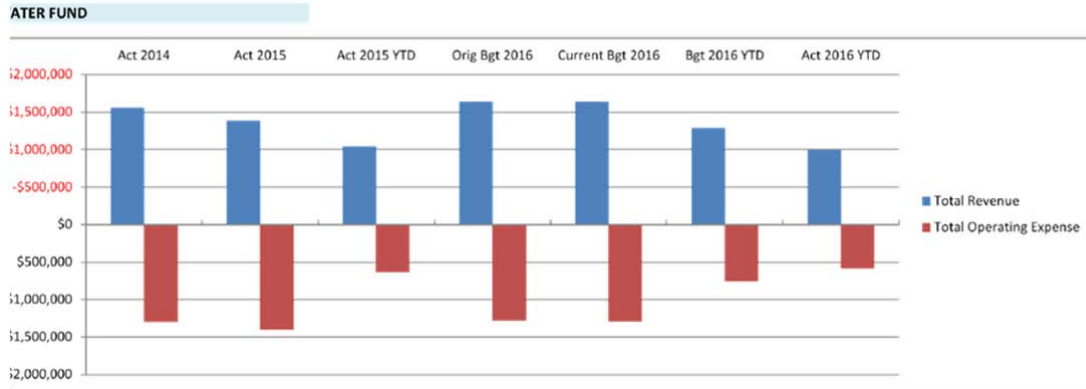
- AT-** Water Fund Summary
- AT-** Sewer Fund Summary
- AT-** Town Utilities and Plant Summary

COUNCIL RESOLUTION:
MINUTE 18/16

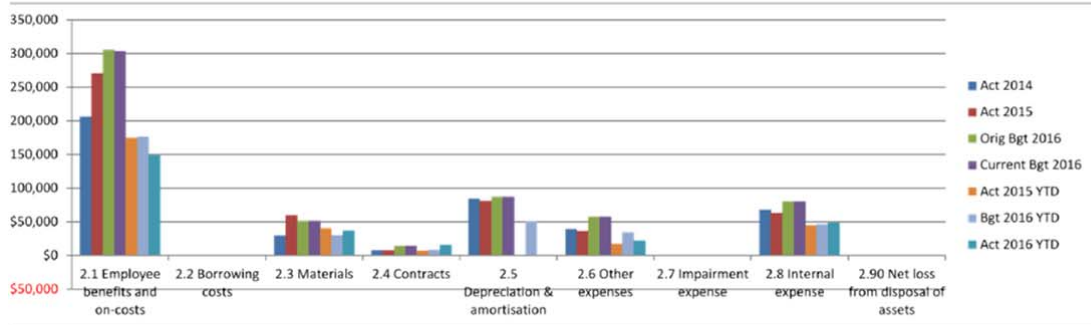
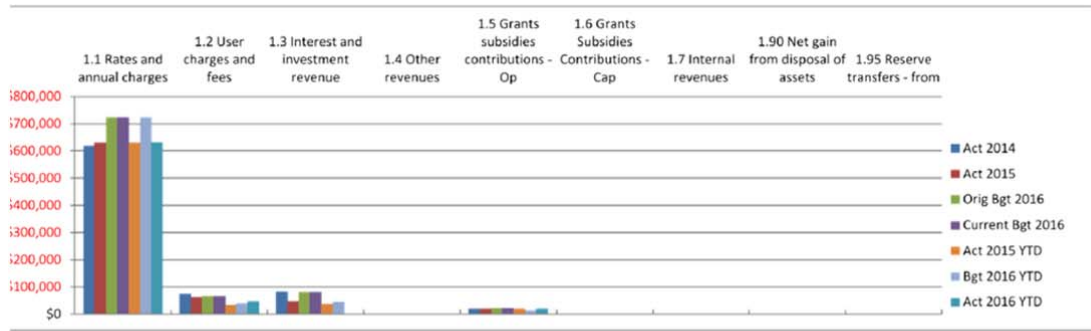
THAT the Town Utilities and Plant report be received
(Moved Cr Pankhurst, seconded Cr McDonald)

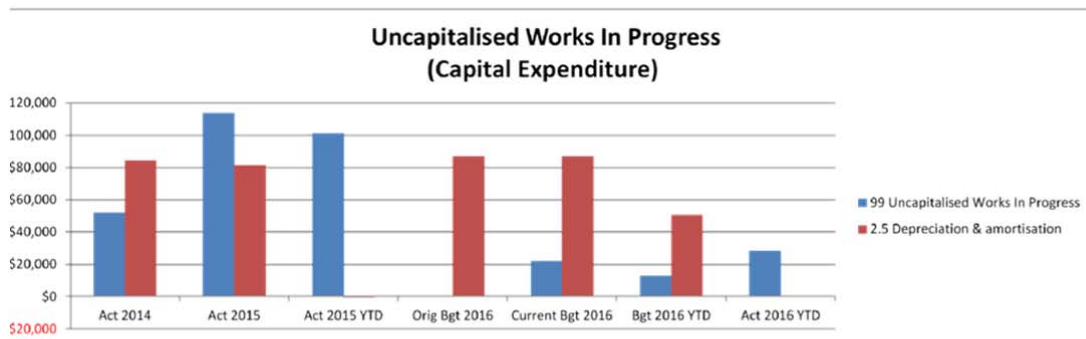
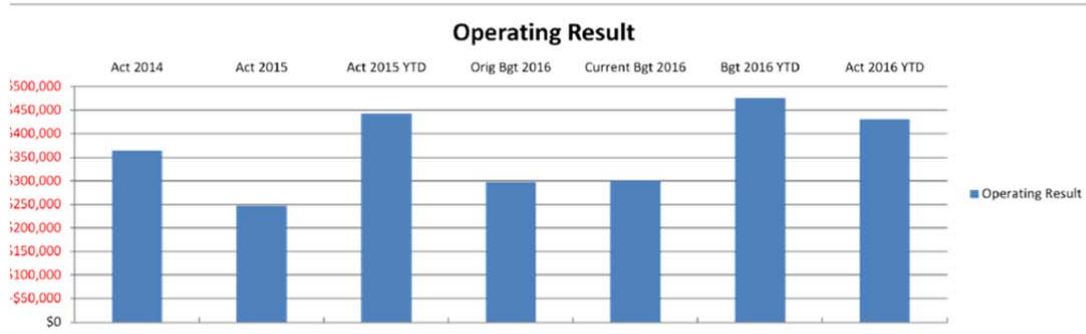
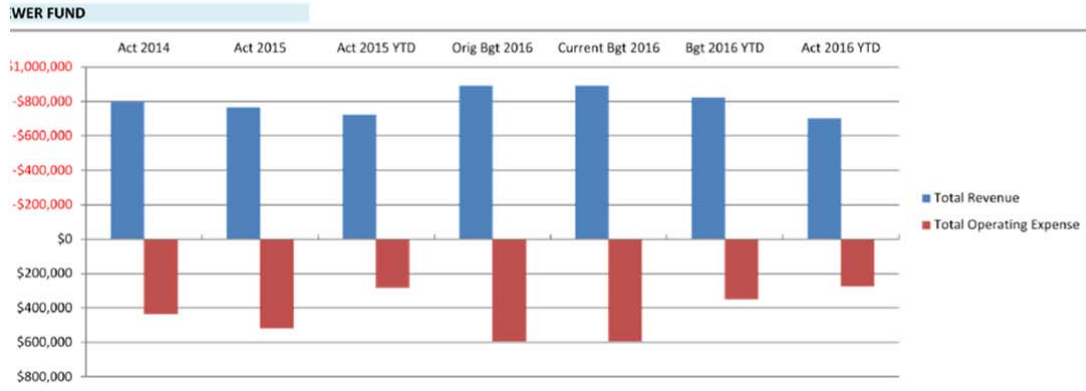
ATER FUND							
	Act 2014	Act 2015	Act 2015 YTD	Orig Bgt 2016	Current Bgt 2016	Bgt 2016 YTD	Act 2016 YTD
1 Rates and annual charges	-\$629,862	-\$639,300	-\$637,563	-\$787,390	-\$787,390	-\$787,390	-\$633,850
2 User charges and fees	-\$839,976	-\$681,782	-\$352,917	-\$799,500	-\$799,500	-\$466,375	-\$330,454
3 Interest and investment revenue	\$61,743	\$31,004	\$21,942	\$26,100	\$26,100	\$15,225	\$1,983
4 Other revenues	\$895	\$7,990	\$7,477				\$546
5 Grants subsidies contributions - Op	-\$24,421	-\$23,615	-\$23,615	-\$25,493	-\$25,493	-\$14,868	-\$24,132
6 Grants Subsidies Contributions - Cap		-\$550	-\$550				-\$545
7 Internal revenues							
90 Net gain from disposal of assets							
95 Reserve transfers - from							
Total Revenue	-\$1,556,897	-\$1,384,241	-\$1,044,063	-\$1,638,483	-\$1,638,483	-\$1,283,858	-\$991,510
1 Employee benefits and on-costs	\$401,998	\$376,555	\$213,609	\$335,282	\$335,682	\$195,804	\$215,847
2 Borrowing costs	\$229,489	\$221,435	\$51,995	\$194,955	\$194,955	\$113,722	\$48,393
3 Materials	\$128,644	\$155,944	\$97,956	\$201,251	\$197,153	\$114,975	\$104,637
4 Contracts	\$47,430	\$62,311	\$45,443	\$62,836	\$69,769	\$40,691	\$29,825
5 Depreciation & amortisation	\$153,142	\$214,756	-\$764	\$157,735	\$157,735	\$92,008	
6 Other expenses	\$215,868	\$234,654	\$137,335	\$256,084	\$264,284	\$154,150	\$95,300
7 Impairment expense							
8 Internal expense	\$119,659	\$135,554	\$82,500	\$70,147	\$71,612	\$41,776	\$86,667
90 Net loss from disposal of assets		\$2,492	\$371				
92 Fair value adjustments							
Total Operating Expense	\$1,296,230	\$1,403,699	\$628,445	\$1,278,290	\$1,291,190	\$753,126	\$580,668
Operating Result	-\$260,667	\$19,458	-\$415,619	-\$360,193	-\$347,293	-\$530,732	-\$410,842
1 Sale Proceeds - Contra Sales							
1 Uncapitalised Works In Progress	\$260,187	\$433,282	\$238,264	\$533,213	\$735,213	\$428,890	\$196,031





WER FUND							
	Act 2014	Act 2015	Act 2015 YTD	Orig Bgt 2016	Current Bgt 2016	Bgt 2016 YTD	Act 2016 YTD
1 Rates and annual charges	-\$619,204	-\$630,298	-\$630,626	-\$723,527	-\$723,527	-\$723,527	-\$631,758
2 User charges and fees	-\$74,918	-\$62,627	-\$33,192	-\$66,625	-\$66,625	-\$38,864	-\$47,002
3 Interest and investment revenue	\$81,902	-\$48,326	-\$35,973	-\$79,750	-\$79,750	-\$46,522	-\$1,595
4 Other revenues	-\$954	-\$1,471	-\$1,471	-\$103	-\$103	-\$63	-\$155
5 Grants subsidies contributions - Op	-\$20,704	-\$20,295	-\$20,295	-\$22,094	-\$22,094	-\$12,887	-\$20,427
5 Grants Subsidies Contributions - Cap	-\$1,091	-\$2,100	-\$2,100				-\$818
7 Internal revenues							
90 Net gain from disposal of assets		-\$10					
95 Reserve transfers - from							
Total Revenue	-\$798,773	-\$765,126	-\$723,657	-\$892,099	-\$892,099	-\$821,863	-\$701,756
1 Employee benefits and on-costs	\$205,738	\$270,542	\$174,167	\$305,319	\$303,319	\$176,946	\$148,860
2 Borrowing costs	\$856	\$524	\$224	\$329	\$329	\$165	\$148
3 Materials	\$29,135	\$59,491	\$40,412	\$51,115	\$51,615	\$30,107	\$36,380
4 Contracts	\$6,966	\$6,996	\$6,045	\$13,867	\$13,867	\$8,106	\$15,499
5 Depreciation & amortisation	\$84,233	\$81,394	-\$418	\$86,758	\$86,758	\$50,617	
5 Other expenses	\$38,855	\$35,912	\$16,804	\$57,215	\$57,144	\$33,331	\$21,784
7 Impairment expense							
8 Internal expense	\$68,142	\$63,613	\$43,722	\$80,182	\$80,182	\$46,788	\$48,706
90 Net loss from disposal of assets							
Total Operating Expense	\$433,925	\$518,472	\$280,956	\$594,785	\$593,214	\$346,060	\$271,377
Operating Result	-\$364,847	-\$246,654	-\$442,701	-\$297,314	-\$298,885	-\$475,803	-\$430,378
1 Sale Proceeds - Contra Sales							
1 Uncapitalised Works In Progress	\$52,006	\$113,516	\$101,030		\$22,050	\$12,866	\$28,226

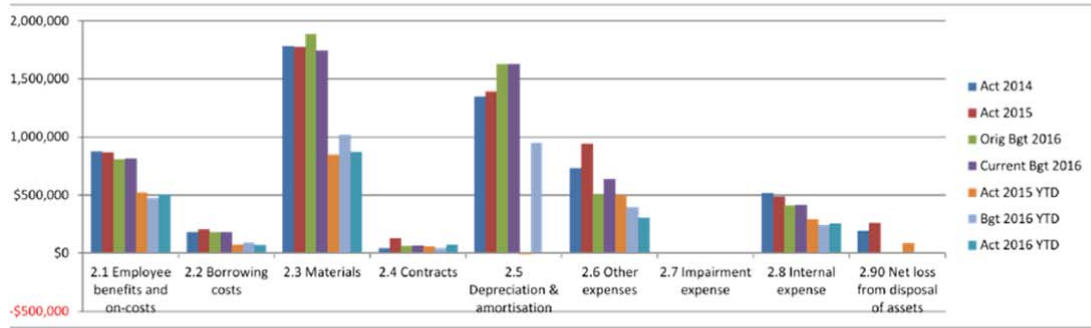
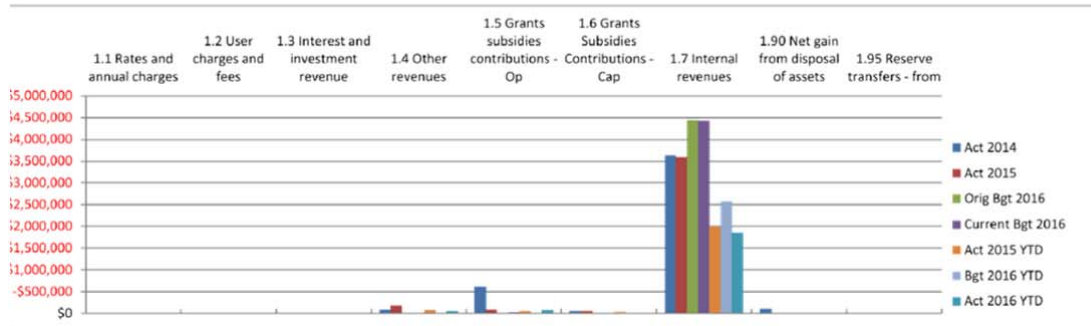




Gov Summary

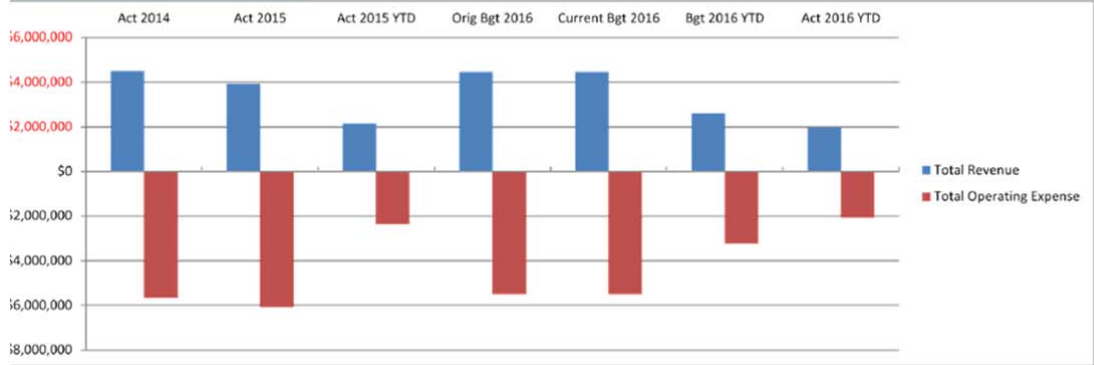
governance, Town Utilities and Plant

	Act 2014	Act 2015	Act 2015 YTD	Orig Bgt 2016	Current Bgt 2016	Bgt 2016 YTD	Act 2016 YTD
1 Rates and annual charges							
2 User charges and fees	-\$15,582	-\$2,808	-\$479	-\$1,025	-\$1,025	-\$595	-\$1,674
3 Interest and investment revenue							
4 Other revenues	-\$78,954	-\$182,114	-\$65,512	-\$917	-\$1,717	-\$1,001	-\$45,676
5 Grants subsidies contributions - Op	-\$610,451	-\$91,287	-\$49,659		-\$28,800	-\$16,800	-\$66,810
6 Grants Subsidies Contributions - Cap	-\$45,000	-\$42,891	-\$30,891				
7 Internal revenues	-\$3,629,741	-\$3,578,898	-\$1,988,663	-\$4,442,998	-\$4,423,696	-\$2,580,480	-\$1,852,959
90 Net gain from disposal of assets	-\$106,492	-\$14,373	-\$4,800				
95 Reserve transfers - from							
Total Revenue	-\$4,486,220	-\$3,912,371	-\$2,140,004	-\$4,444,940	-\$4,455,238	-\$2,598,876	-\$1,967,120
1 Employee benefits and on-costs	\$875,265	\$866,481	\$518,862	\$907,464	\$813,264	\$474,373	\$499,411
2 Borrowing costs	\$178,864	\$204,852	\$74,590	\$179,379	\$179,379	\$90,689	\$66,997
3 Materials	\$1,782,395	\$1,773,309	\$845,221	\$1,883,520	\$1,746,441	\$1,018,745	\$871,780
4 Contracts	\$38,363	\$129,708	\$57,363	\$62,555	\$65,114	\$38,406	\$72,264
5 Depreciation & amortisation	\$1,344,625	\$1,391,692	-\$11,023	\$1,629,889	\$1,629,889	\$950,754	
6 Other expenses	\$729,005	\$940,663	\$493,000	\$507,866	\$639,125	\$394,925	\$302,230
7 Impairment expense							
8 Internal expense	\$515,062	\$490,526	\$292,489	\$411,026	\$414,046	\$241,509	\$257,612
90 Net loss from disposal of assets	\$192,435	\$264,547	\$87,986				
Total Operating Expense	\$5,656,014	\$6,062,079	\$2,358,488	\$5,481,699	\$5,487,258	\$3,209,401	\$2,070,293
Operating Result	\$1,169,794	\$2,149,708	\$218,484	\$1,036,759	\$1,032,020	\$610,525	\$103,173
1 Sale Proceeds - Contra Sales		-\$398,299		-\$195,185	-\$195,185	-\$113,860	-\$26,169
1 Uncapitalised Works In Progress	\$1,592,834	\$140,198	\$39,245	\$803,400	\$824,080	\$480,718	\$275,241

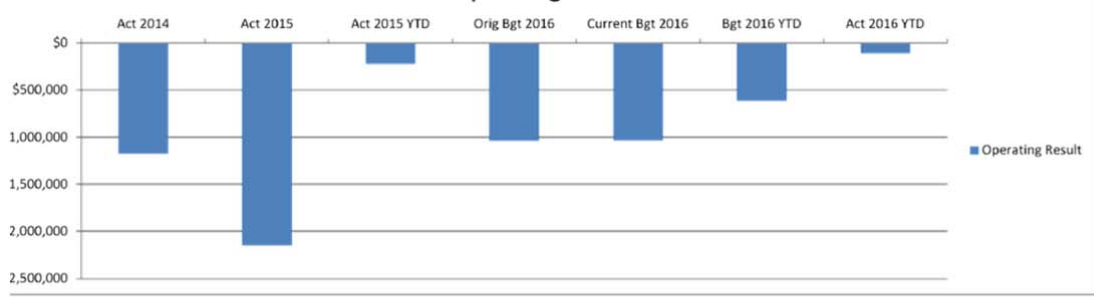


Gov Summary

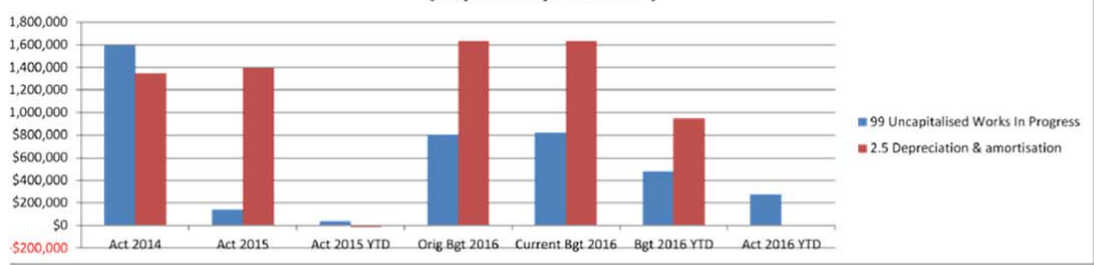
Performance, Town Utilities and Plant



Operating Result



Uncapitalised Works In Progress
 (Capital Expenditure)



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Chairman

Item 12 Finance Report - January 2016

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Chief Financial Officer

DATE 15/02/2016

STAFF DISCLOSURE OF INTEREST Nil

It is recommended this report be adopted as it is for information purposes.

A formal quarterly review is required under the legislation, which is prescriptive in format and content. While this is an important process and provides an appropriate avenue to formally revise budgets, it does lack some flexibility and does not provide Council with up to date information on a regular basis.

Further, the Responsible Accounting Officer (RAO) - currently Corporate Services Director, is required to provide opinions on overall position as part of the quarterly review process – but the amount of information, while significant, does lack some informative detail.

While the RAO is responsible for providing an appropriate budget system, development of budgets and compliance with approved budgets is largely the responsibility of relevant Directors and Managers.

It is intended to gain more involvement by providing regular financial updates on each of the funds, along with each of the divisions. The executive team will be encouraged to provide commentary on financial performance for the areas under their control.

The summaries in this report do not comply with Accounting Standards and are meant only as a comparative source of information.

BACKGROUND

This report is not required under the Local Government Act & associated Regulations.

ISSUES AND COMMENT

This report is not meant as a replacement for the Quarterly Review reports, nor is it meant to provide definitive financial results. It is meant to provide a snapshot on relative performance and provide Council with some information regarding trends.

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Chairman

Interim results are encouraging, but need to be viewed with caution as accruals may significantly impact final results.

Close attention needs to be provided in relation to General Fund performance in the following areas to ensure year end results are achieved:

User charges and fees: January results \$1.515m against Year to Date (YTD) budget of \$2.373m – significantly behind. Annual Budget is \$4.067m.

Capital grants and contributions: January results \$654k vs YTD budget of \$952k and annual budget of \$1.632m.

Contracts: January results \$1.371m vs YTD budget \$1.150m and annual budget of \$1.938m

Asset sales: January results \$26k vs YTD budget \$347k and annual budget of \$595k.

It is important to keep up the momentum and remain vigilant to ensure improved results continue with General Fund cash continuing to improve.

CONCLUSION

This report is intended to supplement the Quarterly review process and provide Council with more timely information.

It is also intended that comparing current data with past data will help highlight developing trends and provide comparatives to improve evaluation of current results.

CONSULTATION

Consultation has occurred within management of council.

OFFICER RECOMMENDATION

THAT the Finance report be received

ATTACHMENTS

- AT- General Fund Financial Summary - January 2016
- AT- Corporate Services Financial Summary - January 2016
- AT- General Fund Revenue Major Contributors - January 2016
- AT- General Fund Expenditure Major Contributors - January 2016

COUNCIL RESOLUTION: MINUTE 19/16

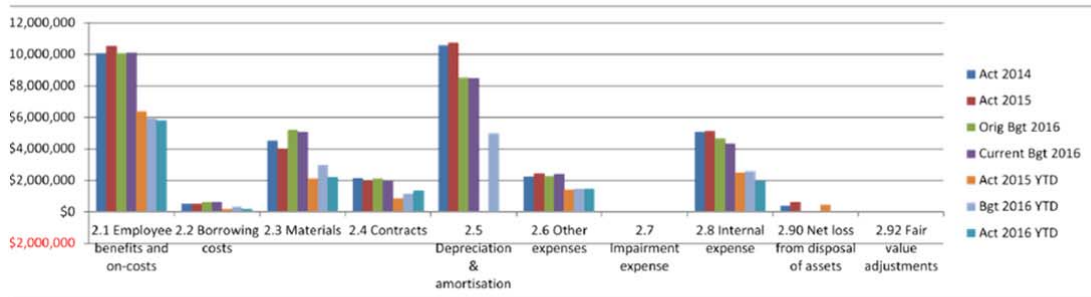
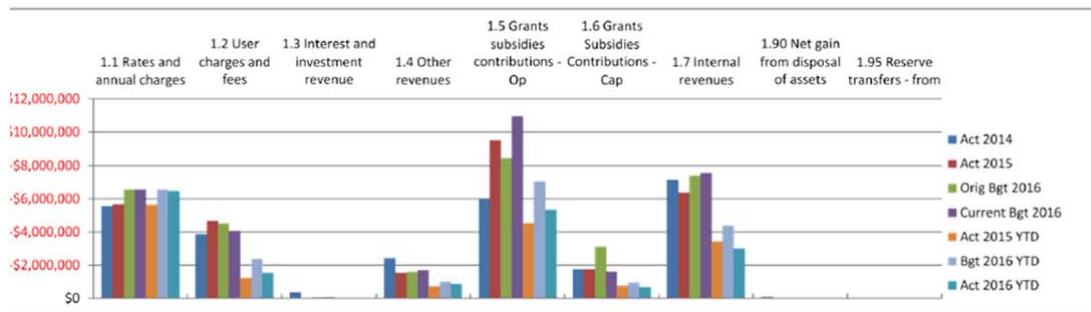
THAT the Finance report be received.

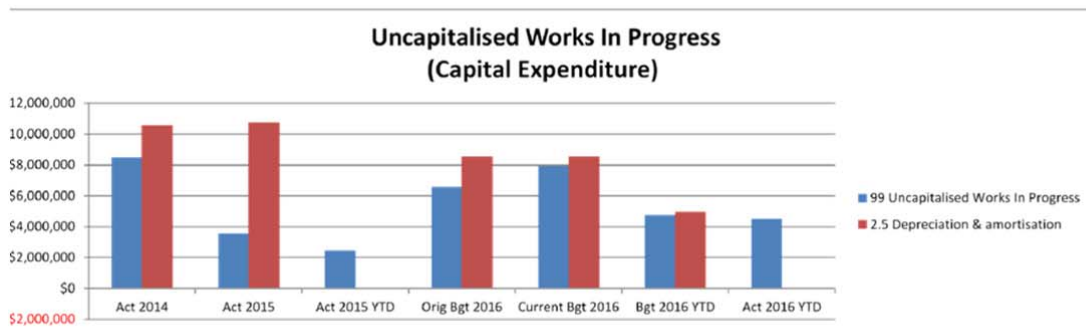
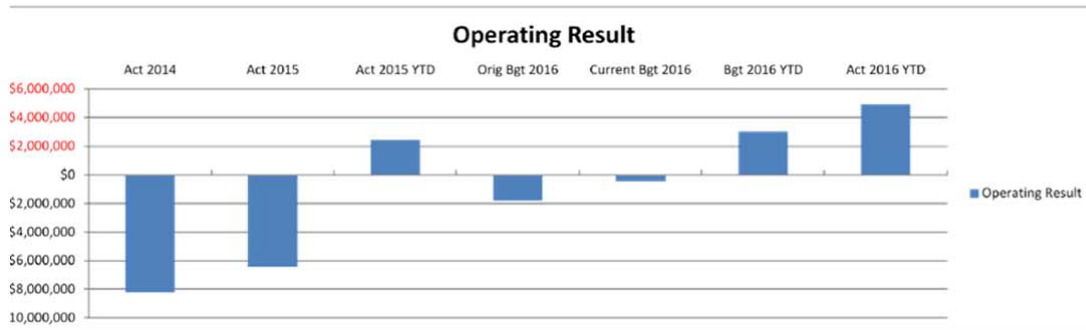
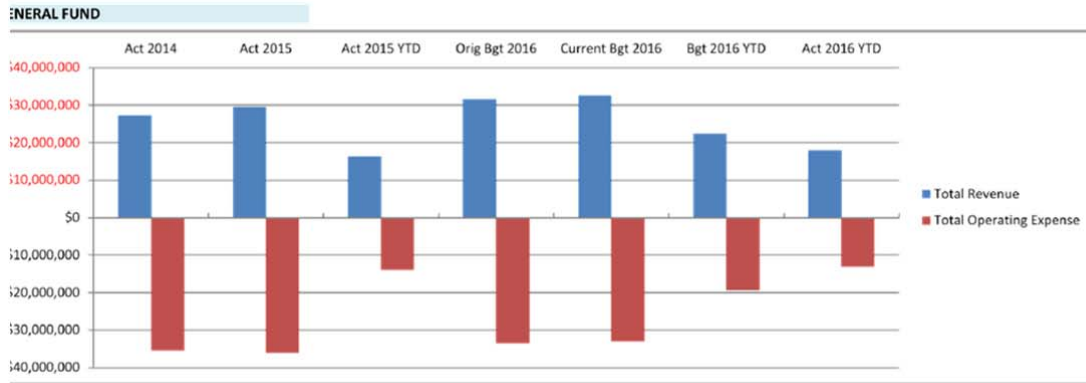
(Moved Cr Pankhurst, seconded Cr Doering)

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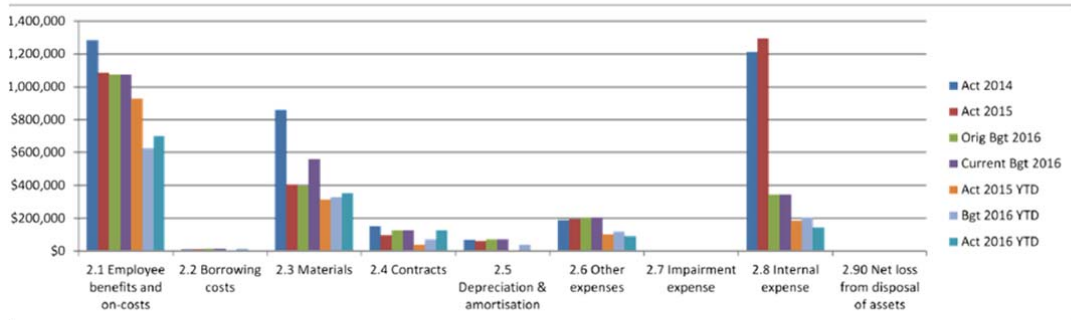
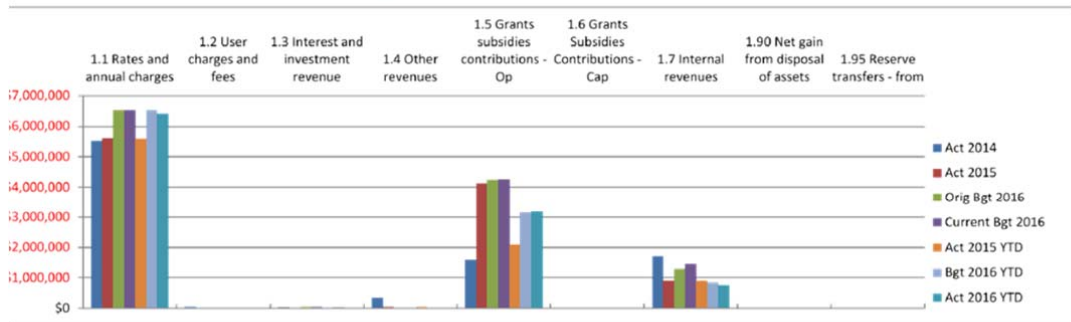
GENERAL FUND							
	Act 2014	Act 2015	Act 2015 YTD	Orig Bgt 2016	Current Bgt 2016	Bgt 2016 YTD	Act 2016 YTD
1 Rates and annual charges	-\$5,548,776	-\$5,652,750	-\$5,636,834	-\$6,558,354	-\$6,558,352	-\$6,558,354	-\$6,456,608
2 User charges and fees	-\$3,863,119	-\$4,659,343	-\$1,221,758	-\$4,516,089	-\$4,067,348	-\$2,372,587	-\$1,515,999
3 Interest and investment revenue	\$380,123	\$27,833	-\$17,008	\$58,187	\$58,210	\$43,128	-\$11,309
4 Other revenues	-\$2,428,411	-\$1,541,849	-\$717,104	-\$1,578,830	-\$1,706,297	-\$1,004,073	-\$900,101
5 Grants subsidies contributions - Op	-\$5,993,536	-\$9,492,904	-\$4,529,644	-\$8,424,071	-\$10,964,252	-\$7,057,566	-\$5,342,077
6 Grants Subsidies Contributions - Cap	-\$1,770,241	-\$1,771,761	-\$759,382	-\$3,134,676	-\$1,631,550	-\$951,713	-\$653,890
7 Internal revenues	-\$7,131,294	-\$6,359,207	-\$3,406,110	-\$7,391,648	-\$7,536,346	-\$4,396,182	-\$2,977,612
90 Net gain from disposal of assets	-\$113,847	-\$14,373	-\$4,800				
95 Reserve transfers - from							
Total Revenue	-\$27,229,348	-\$29,520,020	-\$16,292,641	-\$31,661,855	-\$32,522,355	-\$22,383,603	-\$17,857,596
1 Employee benefits and on-costs	\$10,049,053	\$10,520,012	\$6,379,725	\$10,071,507	\$10,106,556	\$5,905,136	\$5,794,628
2 Borrowing costs	\$502,604	\$496,774	\$183,095	\$616,038	\$616,038	\$333,894	\$168,450
3 Materials	\$4,498,187	\$4,044,991	\$2,096,705	\$5,203,766	\$5,053,151	\$2,954,167	\$2,207,148
4 Contracts	\$2,126,488	\$1,956,653	\$845,606	\$2,110,112	\$1,938,250	\$1,150,329	\$1,371,423
5 Depreciation & amortisation	\$10,568,161	\$10,726,341	-\$26,411	\$8,515,936	\$8,503,827	\$4,960,515	
6 Other expenses	\$2,233,660	\$2,445,159	\$1,411,957	\$2,268,946	\$2,393,612	\$1,461,136	\$1,469,501
7 Impairment expense							
8 Internal expense	\$5,040,636	\$5,127,064	\$2,492,172	\$4,651,177	\$4,336,975	\$2,585,972	\$1,916,117
90 Net loss from disposal of assets	\$397,949	\$625,048	\$461,944				
92 Fair value adjustments							
Total Operating Expense	\$35,416,738	\$35,942,042	\$13,844,792	\$33,437,482	\$32,948,409	\$19,351,149	\$12,927,268
Operating Result	\$8,187,391	\$6,422,022	-\$2,447,848	\$1,775,627	\$426,054	-\$3,032,454	-\$4,930,329
1 Sale Proceeds - Contra Sales		\$589,390	\$184,098	-\$595,185	-\$595,185	-\$347,195	-\$26,169
1 Uncapitalised Works In Progress	\$8,445,488	\$3,550,918	\$2,456,191	\$6,570,255	\$7,900,395	\$4,744,276	\$4,520,013

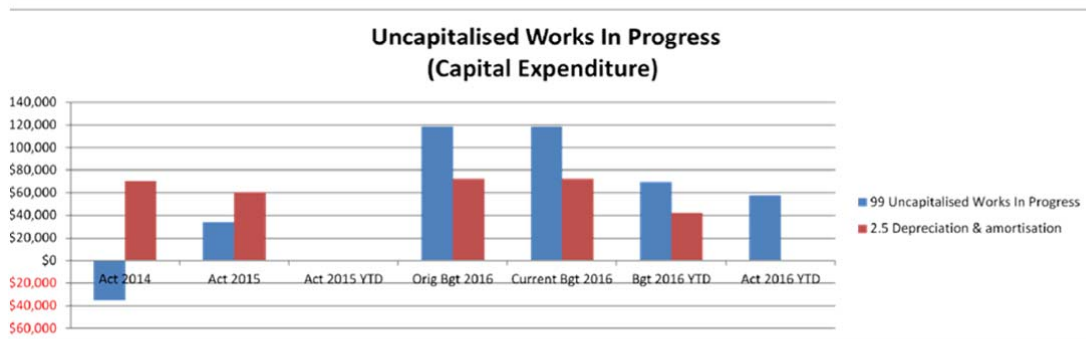
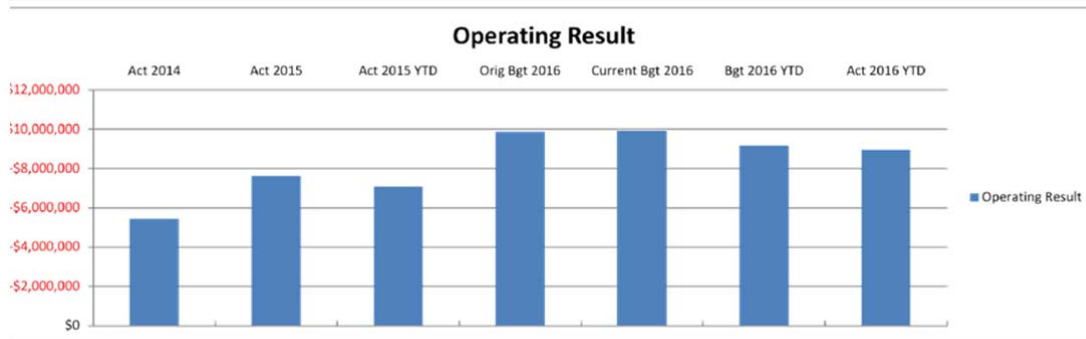
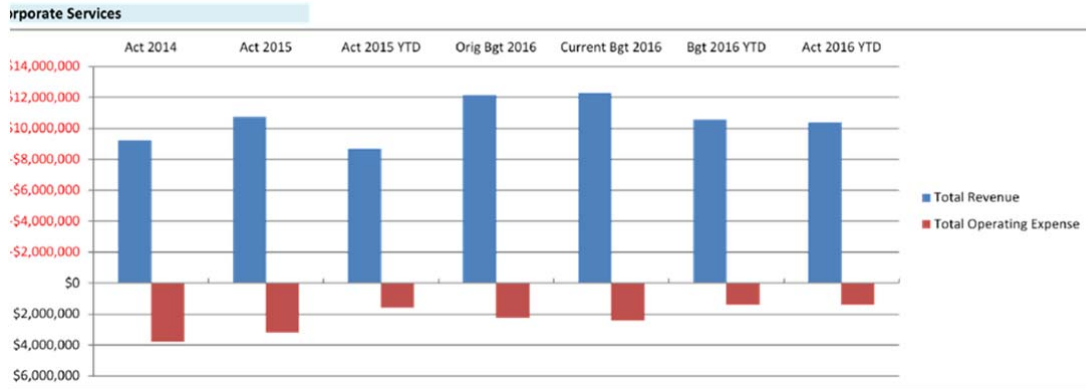




Corporate Services

	Act 2014	Act 2015	Act 2015 YTD	Orig Bgt 2016	Current Bgt 2016	Bgt 2016 YTD	Act 2016 YTD
1 Rates and annual charges	-\$5,509,329	-\$5,613,282	-\$5,597,363	-\$6,517,932	-\$6,517,932	-\$6,517,932	-\$6,417,047
2 User charges and fees	-\$42,077	-\$12,686	-\$6,343	-\$11,309	-\$11,309	-\$6,594	-\$7,916
3 Interest and investment revenue	-\$40,619	-\$25,175	-\$15,440	-\$54,852	-\$54,852	-\$41,168	-\$11,227
4 Other revenues	-\$335,798	-\$51,600	-\$45,967	-\$2,368	-\$2,368	-\$1,386	-\$2,791
5 Grants subsidies contributions - Op	-\$1,580,216	-\$4,119,383	-\$2,081,544	-\$4,242,854	-\$4,260,475	-\$3,147,044	-\$3,173,121
6 Grants Subsidies Contributions - Cap							
7 Internal revenues	-\$1,712,983	-\$912,582	-\$920,207	-\$1,294,759	-\$1,458,759	-\$850,934	-\$749,323
90 Net gain from disposal of assets	-\$245						
95 Reserve transfers - from							
Total Revenue	-\$9,221,267	-\$10,734,708	-\$8,666,864	-\$12,124,074	-\$12,305,695	-\$10,565,058	-\$10,361,425
1 Employee benefits and on-costs	\$1,281,092	\$1,084,935	\$928,897	\$1,075,016	\$1,075,016	\$627,102	\$699,871
2 Borrowing costs	\$9,995	\$10,042	\$580	\$12,646	\$12,646	\$12,646	\$906
3 Materials	\$859,353	\$404,722	\$314,681	\$398,162	\$562,162	\$327,936	\$355,055
4 Contracts	\$151,608	\$94,411	\$40,614	\$124,032	\$124,032	\$72,352	\$123,625
5 Depreciation & amortisation	\$70,051	\$60,594		\$72,153	\$72,153	\$42,091	
6 Other expenses	\$189,599	\$195,632	\$102,216	\$204,615	\$204,615	\$119,357	\$90,826
7 Impairment expense							
8 Internal expense	\$1,209,469	\$1,294,966	\$187,023	\$346,413	\$346,413	\$202,076	\$144,784
90 Net loss from disposal of assets							
Total Operating Expense	\$3,771,168	\$3,145,302	\$1,574,012	\$2,233,037	\$2,397,037	\$1,403,560	\$1,415,066
Operating Result	-\$5,450,099	-\$7,589,406	-\$7,092,852	-\$9,891,037	-\$9,908,658	-\$9,161,498	-\$8,946,359
9 Sale Proceeds - Contra Sales							
9 Uncapitalised Works In Progress	-\$34,806	\$33,564		\$118,450	\$118,450	\$69,099	\$57,661





Resource Group	master description	resource description	Original Budget	Current Budget	Annual Actual	YTD Budget	YTD Actual
Major contributors to Revenue Resource Groups*							
1.1 Rates and annual charges	5.1.1.006 General Revenues	Rates - Rural	-\$5,254,667	-\$5,254,667	-\$5,215,911	-\$5,254,667	-\$5,215,911
	5.1.1.006 General Revenues	Rates - Residential	-\$1,050,966	-\$1,050,966	-\$1,039,695	-\$1,050,966	-\$1,039,695
	5.1.1.006 General Revenues	Rates - Commercial	\$282,742	\$282,742	\$250,806	\$282,742	\$250,806
1.1 Rates and annual charges Total			-\$6,568,575	-\$6,568,575	-\$6,506,412	-\$6,568,575	-\$6,506,412
1.2 User charges and fees	4.2.1.005 State Roads (RMS) Revenue	Fees - RTA (State Roads)	-\$3,668,381	-\$3,243,404	-\$1,081,044	-\$1,081,044	-\$1,081,044
	2.1.3.000 Curran Parks Revenue	Camping Fees Collected	\$326,067	\$326,067	\$170,666	\$190,204	\$166,193
	2.1.3.001 Curran Parks Revenue	Lease/Rent Fees Received	\$103,320	\$103,320	\$45,925	\$80,270	\$29,989
1.2 User charges and fees Total			-\$4,117,738	-\$3,672,791	-\$1,297,265	-\$2,142,555	-\$1,277,237
1.4 Other revenues	2.1.1.018 Community Housing Revenue	Rental / Lease Properties Income	-\$128,612	-\$126,190	\$97,414	\$92,341	\$92,332
	1.2.1.003 Naroo Hostel Revenue	Rental - Residential	-\$789,495	-\$789,495	-\$444,466	-\$460,537	-\$384,994
	5.1.3.015 Risk Revenue	Reimbursements Other	\$111,286	\$236,286	\$172,446	\$137,893	\$172,446
	2.1.3.005 Contracted services revenue	Commissions Received	\$100,425	\$100,425	\$12,405	\$58,576	\$12,405
1.4 Other revenues Total			-\$1,307,118	-\$1,252,496	-\$656,731	-\$799,347	-\$592,178
1.5 Grants subsidies contributions - Op	5.1.1.006 General Revenues	Commth Grants & Subsidies	-\$4,197,946	-\$4,215,567	-\$3,120,651	-\$3,120,650	-\$3,120,650
	2.1.1.072 Sealed Rural Roads Revenue	Commth Grants & Subsidies	\$0	-\$1,369,188	\$0	\$0	\$0
	2.1.1.081 Unsealed Rural Roads Revenue	Commth Grants & Subsidies	-\$280,989	-\$1,165,000	-\$192,440	-\$679,581	-\$192,440
	2.2.2.011 Tharawonga Revenue	Commth Grants & Subsidies	-\$280,989	-\$280,989	-\$174,658	-\$193,566	-\$174,658
	1.2.1.003 Home & Community Care (HAOC)	F Commth Grants & Subsidies	-\$239,269	-\$239,269	-\$113,000	-\$84,162	-\$97,304
	1.2.1.003 Home & Community Care (HAOC)	Commth Grants & Subsidies	-\$1,442,000	-\$1,442,000	-\$1,145,111	-\$667,982	-\$775,500
	2.1.1.088 Regional Roads Revenue	State Grants & Subsidies	-\$1,145,111	-\$1,145,111	-\$123,477	-\$93,023	-\$123,477
	2.2.2.008 Preschool Roads Revenue	State Grants & Subsidies	-\$159,467	-\$159,467	-\$23,560	-\$172,438	-\$23,560
	1.2.2.007 Rural Fire Service Revenue	Other Grants & Subsidies	\$295,610	\$295,610	\$6,125,235	\$6,172,207	\$5,597,519
1.5 Grants subsidies contributions - Op Total			-\$7,760,292	-\$10,312,201	-\$6,125,235	-\$427,434	-\$288,675
1.6 Grants Subsidies Contributions - Cap	2.1.1.089 Regional Roads Revenue	State Grants for new or upgraded assets	\$732,750	\$732,750	\$288,675	\$427,434	\$288,675
	1.2.2.007 Rural Fire Service Revenue	State Grants for new or upgraded assets	\$195,000	\$195,000	\$0	\$113,750	\$0
	2.1.1.081 Unsealed Rural Roads Revenue	Commth Grants new or upgraded assets	-\$1,965,126	-\$382,000	\$361,440	\$222,831	\$361,440
	2.1.1.081 Unsealed Rural Roads Revenue	Capital Contributions - NON CASH	\$80,000	\$160,000	\$0	\$93,331	\$0
1.6 Grants Subsidies Contributions - Cap Total			-\$2,972,976	-\$1,469,750	-\$630,315	-\$987,346	-\$630,315
1.7 Internal revenues	5.1.3.026 Plant Revenue	Plant Hire Recovered	-\$4,322,078	-\$4,302,776	-\$1,864,914	-\$2,509,941	-\$1,892,959
	5.1.3.004 Executive Services Revenue	Overheads Recovered	\$120,920	\$120,920	\$0	\$70,539	\$0
	5.1.3.003 Geographic Information Services	Overheads Recovered	\$216,491	\$216,491	-\$57,559	\$126,287	-\$57,559
	5.1.1.005 Financial Control Revenue	Overheads Recovered	-\$525,000	-\$689,679	-\$400,227	-\$401,912	-\$388,155
	5.1.2.003 Information Services Revenue	Overheads Recovered	-\$830,679	-\$830,679	-\$361,168	-\$484,561	-\$361,168
	5.1.3.009 Human Resources Revenue	Overheads Recovered	\$710,039	-\$710,039	\$0	\$414,190	\$0
	5.1.3.007 Stores Revenue	Overheads Recovered	-\$104,995	-\$104,995	-\$37,404	-\$61,250	-\$36,113
	2.1.1.006 Administration Buildings Revenue	Overheads Recovered	-\$260,520	-\$260,520	-\$82,618	-\$151,970	-\$82,618
	2.2.1.002 Training Revenue	Overheads Recovered	-\$275,058	-\$275,058	-\$170,056	-\$170,047	-\$170,056
1.7 Internal revenues Total			-\$7,365,780	-\$7,510,478	-\$2,973,546	-\$4,381,097	-\$2,948,628
Grand Total			-\$29,915,509	-\$30,786,291	-\$18,189,504	-\$21,386,027	-\$17,592,288

* Caution needs to be exercised in interpreting individual line item impacts - for example gross rates as shown above can be offset by other items e.g. pension rebates which are a separate ledger item.

Resource Group	master description	resource description	Original Budget	Annual Budget	Annual Actual	YTD Budget	YTD Actual
2.1 Employee benefits and on-costs	5.1.3.003 Executive Services	Salaries & Wages	\$368,544	\$368,544	\$357,572	\$214,994	\$237,572
2.1 Employee benefits and on-costs	5.1.1.010 Financial Control Operations	Salaries & Wages	\$766,179	\$743,179	\$357,016	\$433,517	\$357,016
2.1 Employee benefits and on-costs	5.1.2.002 Information Services	Salaries & Wages	\$247,445	\$247,445	\$147,226	\$144,340	\$147,226
2.1 Employee benefits and on-costs	5.1.3.008 Human Resources	Salaries & Wages	\$759,803	\$759,803	\$353,945	\$443,219	\$353,945
2.1 Employee benefits and on-costs	5.1.3.019 Technical Services Operators Management	Salaries & Wages	\$275,346	\$570,382	\$299,475	\$382,724	\$299,475
2.1 Employee benefits and on-costs	2.1.1.070 Regional Roads Maintenance	Salaries & Wages	\$277,540	\$280,221	\$138,821	\$163,464	\$138,821
2.1 Employee benefits and on-costs	2.1.1.090 Unsealed Rural Roads Maintenance	Salaries & Wages	\$271,994	\$208,778	\$175,789	\$157,358	\$175,789
2.1 Employee benefits and on-costs	4.2.1.004 State Roads (RMS) Maintenance	Salaries & Wages	\$377,440	\$352,945	\$176,189	\$304,409	\$176,189
2.1 Employee benefits and on-costs	1.1.3.016 Town St Operations	Salaries & Wages	\$238,230	\$244,467	\$108,687	\$142,604	\$108,687
2.1 Employee benefits and on-costs	5.1.3.025 Plant Operating Expenses - Fleet	Salaries & Wages	\$232,200	\$222,320	\$83,092	\$163,085	\$83,092
2.1 Employee benefits and on-costs	2.2.2.006 Tractor	Salaries & Wages	\$222,200	\$222,200	\$83,092	\$163,085	\$83,092
2.1 Employee benefits and on-costs	2.2.1.001 Nano Hield	Salaries & Wages	\$300,000	\$300,000	\$83,092	\$163,085	\$83,092
2.1 Employee benefits and on-costs	2.2.1.001 Training Expenditure	Salaries & Wages	\$300,000	\$300,000	\$83,092	\$163,085	\$83,092
2.1 Employee benefits and on-costs	4.2.1.004 State Roads (RMS) Maintenance	Contractors	\$6,887,827	\$6,887,827	\$3,296,561	\$3,296,561	\$3,296,561
2.1 Employee benefits and on-costs	1.2.1.001 Nano Hield	Maintenance Purchased	\$894,762	\$799,589	\$82,625	\$466,431	\$82,625
2.1 Employee benefits and on-costs	5.1.3.025 Plant Operating Expenses - Fleet	Inventory Issued From Store	\$1,155,660	\$1,010,650	\$527,102	\$497,274	\$527,102
2.1 Employee benefits and on-costs	5.1.3.025 Plant Operating Expenses - Fleet	Motor Vehicle & Machinery Parts	\$397,374	\$397,374	\$249,811	\$261,799	\$249,811
2.1 Employee benefits and on-costs	5.1.2.002 Information Services	Software Licenses	\$274,942	\$274,942	\$152,889	\$160,384	\$152,889
2.2 Materials Total			\$2,727,901	\$2,727,705	\$1,293,440	\$1,291,157	\$1,293,440
2.4 Contracts			\$463,500	\$417,339	\$570,340	\$243,446	\$570,340
2.4 Contracts Total			\$463,500	\$417,339	\$570,340	\$243,446	\$570,340
2.5 Depreciation & amortisation			\$832,088	\$832,088	\$0	\$832,088	\$0
2.5 Depreciation & amortisation	2.1.1.070 Regional Roads Maintenance	Depn Expense Sealed Roads Surface	\$694,802	\$694,802	\$0	\$339,549	\$0
2.5 Depreciation & amortisation	2.1.1.070 Regional Roads Maintenance	Depn Expense Sealed Roads Structure	\$800,105	\$800,105	\$0	\$405,300	\$0
2.5 Depreciation & amortisation	2.1.1.089 Unsealed Rural Roads	Depn Expense Sealed Roads Structure	\$803,850	\$803,850	\$0	\$352,247	\$0
2.5 Depreciation & amortisation	2.1.1.089 Unsealed Rural Roads	Depn Expense Unsealed Roads	\$1,707,420	\$1,707,420	\$0	\$955,988	\$0
2.5 Depreciation & amortisation	5.1.3.025 Plant Operating Expenses - Fleet	Depn Expense 3 Plant & Equipment	\$1,236,000	\$1,236,000	\$0	\$721,000	\$0
2.5 Depreciation & amortisation	2.1.1.080 Unsealed Rural Roads Maintenance	Depn Expense 5 Roads	\$252,530	\$252,530	\$0	\$147,308	\$0
2.5 Depreciation & amortisation	2.1.1.063 Bridges on Sealed Rural Rds Local Mice	Depn Expense 8 Bridges	\$233,315	\$233,315	\$0	\$136,101	\$0
2.5 Depreciation & amortisation	2.1.1.052 Bridges on Sealed Rural Rds Regional Mice	Depn Expense 8 Bridges	\$297,277	\$297,277	\$0	\$173,411	\$0
2.5 Depreciation & amortisation	1.1.3.045 Show Grounds	Depn Expense - Specialised Buildings	\$233,596	\$233,596	\$0	\$136,282	\$0
2.5 Depreciation & amortisation Total			\$8,440,993	\$8,440,993	\$0	\$4,757,229	\$0
2.6 Other expenses	1.2.2.006 Rural Fire Service Expenses	Emergency Services Levy	\$321,988	\$321,988	\$52,388	\$197,624	\$52,388
2.6 Other expenses	2.1.1.070 Regional Roads Maintenance	Plant Hire - Internal Usage	\$361,615	\$341,490	\$111,790	\$159,199	\$111,790
2.6 Other expenses	4.2.1.004 State Roads (RMS) Maintenance	Plant Hire - Internal Usage	\$965,272	\$967,137	\$101,296	\$470,927	\$101,296
2.6 Other expenses	5.1.3.024 Plant Purchases	Procedures from Sales & Trade in of Plant	\$1,681,619	\$1,680,378	\$693,593	\$353,948	\$693,593
2.6 Other expenses	2.1.1.067 Regional Roads Capital Works	Salaries & Wages	\$216,530	\$216,530	\$162,402	\$162,402	\$162,402
2.6 Other expenses	2.1.1.085 Urban Streets Capital Works	Salaries & Wages	\$396,222	\$391,319	\$434,408	\$228,270	\$434,408
2.6 Other expenses	2.1.1.067 Regional Roads Capital Works	Contractors	\$103,888	\$221,393	\$0	\$129,143	\$0
2.6 Other expenses	2.1.1.071 Sealed Rural Roads Capital Works	Contractors	\$96,946	\$260,707	\$584,328	\$163,744	\$584,328
2.6 Other expenses	2.1.1.079 Unsealed Rural Roads Capital Works	Contractors	\$864,325	\$1,084,099	\$401,292	\$682,387	\$401,292
2.6 Other expenses	2.1.1.079 Unsealed Rural Roads Capital Works	Contractors	\$795,733	\$881,567	\$560,385	\$514,246	\$560,385
2.6 Other expenses	5.1.3.024 Plant Purchases	Contractors	\$190,000	\$203,289	\$0	\$118,587	\$0
2.6 Other expenses	2.1.1.067 Regional Roads Capital Works	Plant Purchases	\$798,250	\$798,250	\$348,647	\$243,884	\$348,647
2.6 Other expenses	2.1.1.071 Sealed Rural Roads Capital Works	Plant Hire - Internal Usage	\$267,223	\$260,283	\$181,440	\$181,440	\$181,440
2.6 Other expenses	2.1.1.071 Sealed Rural Roads Capital Works	Plant Hire - Internal Usage	\$382,854	\$382,854	\$96,236	\$223,328	\$96,236
2.6 Other expenses	2.1.1.079 Unsealed Rural Roads Capital Works	Plant Hire - Internal Usage	\$780,410	\$964,282	\$534,080	\$504,161	\$534,080
2.6 Other expenses			\$4,509,752	\$5,582,012	\$3,703,039	\$2,256,148	\$3,703,039
2.6 Other expenses			\$22,171,965	\$22,946,950	\$13,280,999	\$13,280,999	\$13,280,999
2.6 Other expenses Total			\$13,280,999	\$13,280,999	\$13,280,999	\$13,280,999	\$13,280,999
2.8 Internal expense			\$0	\$0	\$0	\$0	\$0
2.8 Internal expense Total			\$0	\$0	\$0	\$0	\$0
2.9 Unapportioned Works In Progress Total			\$0	\$0	\$0	\$0	\$0
2.9 Unapportioned Works In Progress Total			\$0	\$0	\$0	\$0	\$0
Grand Total			\$13,280,999	\$13,280,999	\$13,280,999	\$13,280,999	\$13,280,999

* Caution needs to be exercised in interpreting individual line item impacts, for example some items (including items not shown above) can be consolidated to provide and total results.

Item 13 North Star Public Hall - The Future

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 1. A healthy and cohesive community

OUTCOME: 1.1 WE HAVE HEALTHY SPACES AND PLACE

STRATEGY: 1.1.3 Provide the right places, spaces and activities - OCD
- external

AUTHOR General Manager

DATE 2/15/2016

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

This item is for public discussion at 5.30 pm prior to the Naturalization Ceremony.

TABLED ITEMS Nil

BACKGROUND

The Council recently conducted a process that brought together a cross-section of the Gwydir Community to discuss the proposed Special Rates Variation and the Council’s extensive range of services.

Of particular interest to this Deliberative Panel was the number of Public Halls within the Shire and whether the number should be maintained, if not in regular use, or what other alternatives may be available.

The future of the North Star Hall was questioned by members of the Deliberative Panel due to the Council’s draft budget having a significant proposed allocation to re-stump the facility. This funding has now been deferred to a later budgetary period.

The Hall is currently used for the Tharawonga Preschool and activities of the North Start Primary School when a stage is required such as speech nights.

One of the options is to demolish the North Star Hall and replace it with a barn style shed as pictured below with the appropriate modifications.

This would enable Tharawonga to set up a Preschool/long day care as the Government’s new funding model will require the Council to extend the hours and possibly reduce the number of venues visited.

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Chairman

This would also allow the North Star School a big enough venue for their end of school celebrations each year at a nominal rate.



Another option is to undertake the renovation work required on the building. Prior to the meeting a complete building assessment will be undertaken to ensure that the estimated costs of bringing the existing hall up to an acceptable standard is available for discussions. This option will require the establishment of a viable community committee to administer the facility into the future.

Obviously, the North Star community will need to have input into what happens with this building into the future and this may bring forward other options.

OFFICER RECOMMENDATION

For public discussion at the Council Meeting with the interested residents of the North Star area.

ATTACHMENTS

There are no attachments for this report.

A summary of the community discussion will be prepared and circulated.

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Chairman

Item 14 Quarterly Budget Review

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Chief Financial Officer

DATE 16 February 2016

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

A quarterly budget review is due within two (2) months of the end of each quarter under the requirements of Clause 203 of the Local Government (General) Regulation 2005.

BACKGROUND

This report is required under the Local Government Act & associated Regulations.

ISSUES AND COMMENT

The commentary in this report is directed at overall results. The impact on individual business units and by implication the associated service levels has not been assessed - this is the responsibility of individual directors and managers.

Given the significantly larger amounts shown in the Consolidated and General Fund reports, these amounts are shown in \$'000's whereas the remaining reports are shown in whole dollars. The YTD amounts shown in the attached reports are as at 31 March 2015.

The cash position of General Fund continues to be of concern.

The budget changes by management included in this review worsen the cash position to an unsatisfactory level. It is recommended that Council approve the changes as they stand. Remedial action recommended includes the Chief Financial Officer reviewing divisional budgets with each director in detail for the March quarter budget review with the aim of identifying appropriate adjustments that will ensure the end of year cash position is not threatened.

The attached carry over report details increased budgets related to grant funded works, for which cash restrictions have been put in place as of 30 June 2015. These total \$1,020,196.

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Chairman

Tight budget control and a bias towards improving the bottom line will need to remain until General Fund has sufficient cash reserves to act as an adequate buffer.

CONCLUSION

Cash flow management leading into the end of the financial year will be an issue that must remain a focus for managers and directors.

Council needs to continue to work towards achieving improved financial outcomes.

Until a surplus operating result and satisfactory cash position can be achieved, with a balanced budget forecast, the overall result must remain unsatisfactory.

CONSULTATION

Consultation has occurred within the executive team.

STATUTORY ENVIRONMENT

Local Government Act 1993 and associated regulations.

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (including Asset Management)

Without addressing the funding shortfall, Council's ability to maintain its assets in acceptable condition over the long term remains doubtful.

SUSTAINABILITY IMPLICATIONS (Social and Environmental)

Without addressing the funding shortfall, Council's ability to maintain its assets in acceptable condition over the long term remains doubtful.

OFFICER RECOMMENDATION

THAT the budget changes as outlined in this report be adopted.

ATTACHMENTS

AT- December Quarterly Review

AT- Carry Over Summary

COUNCIL RESOLUTION: MINUTE 20/16

THAT the budget changes as outlined in this report be adopted.

(Moved Cr Dixon, seconded Cr Egan)

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

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Chairman

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/15 to 30/09/15

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for Gwydir Shire Council for the quarter ended 30/09/15 indicates that Council's projected financial position at 30/6/16 will be unsatisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

My opinion above, that Council's projected financial position as at 30/6/16 will be unsatisfactory has been based on the following factors:

1. Council's financial position will not be considered satisfactory until Council is in a position to generate (on average) a surplus result before capital grants and contributions for each fund.

Recommended remedial action to deal with this unsatisfactory position includes:

- a. Council will need to remain vigilant and reduce costs wherever practical - especially in General Fund.
- b. Continues improvement in budget allocation and management processes.
- c. Council needs to consider options to be pursued to address recurrent funding shortfalls and/or reduce service levels. These need to be further explored as part of Councils strategic planning processes.

Signed: 

date: 14/2/16

Ron Wood
Responsible Accounting Officer

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

	Original Budget 2015/16	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Sep QBRS	Dec QBRS					
Income									
Rates and annual charges	8764		31		8795	(5)	8791	8523	
User Charges and Fees	5411		(523)		4888	22	4910	1764	
Interest and Investment Revenues	229				229	2	230	14	
Other Revenues	1603		127		1731	46	1777	861	
Grants & Contributions - Operating	8520		2540		11060	(242)	10818	5280	
Grants & Contributions - Capital	3135		(1503)		1632	670	2301	655	
Net gain from disposal of assets									
Share of interests in Joint Ventures									
Total Income from Continuing Operations	27662		672		28334	493	28827	17098	
Expenses									
Employee Costs	10240		33		10273	195	10469	5194	
Borrowing Costs	827				827		827	172	
Materials & Contracts	5605		(820)		4785	298	5083	3149	
Depreciation	8994		(12)		8982		8982		
Legal Costs	3				3		3		
Consultants	138				138		138	57	
Other Expenses	2604		133		2737	2	2739	1481	
Interest & Investment Losses									
Net Loss from disposal of assets									
Share of interests in Joint Ventures									
Total Expenses from Continuing Operations	28411		(666)		27745	496	28241	10053	
Net Operating Result - Continuing Operations	(749)		1338		589	(3)	586	7045	
Discontinued Operations - Surplus/(Deficit)									
Net Operating Result from All Operations	(749)		1338		589	(3)	586	7045	
Net Operating Result before Capital Items	(3884)		2841		(1043)	(673)	(1715)	6390	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwynidr Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS					
Income & Expenses - General Fund										
Income (\$'000's)										
Rates and Annual Charges	6558				6558	(1)		6557	6456	
User Charges and Fees	4516		(449)		4067	9		4076	1460	
Interest and Investment Revenues	58				58			58	9	
Other Revenues	1579		127		1706	43		1750	850	
Grants & Contributions - Operating	8424		2540		10964	(242)		10722	5199	
Grants & Contributions - Capital	3135		(1503)		1632	669		2301	654	
Net gain from disposal of assets										
Share of Interests in Joint Ventures										
Total Income from Continuing Operations	24270		716		24986	478		25464	14628	
Expenses										
Employee Costs	9361		35		9397	87		9484	4668	
Borrowing Costs	616				616			616	119	
Materials & Contracts	5225		(781)		4444	14		4458	2192	
Depreciation	8516		(12)		8504			8504		
Legal Costs	3				3			3	57	
Consultants	138				138			138		
Other Expenses	2269		125		2394	3		2397	1364	
Interest & Investment Losses										
Net Loss from disposal of assets										
Share of Interests in Joint Ventures										
Total Expenses from Continuing Operations	26129		(634)		25495	104		25599	8400	
Net Operating Result - Continuing Operations	(1859)		1350		(509)	374		(135)	6228	
Discontinued Operations - Surplus/(Deficit)										
Net Operating Result from All Operations	(1859)		1350		(509)	374		(135)	6228	
Net Operating Result before Capital Items	(4993)		2853		(2141)	(295)		(2436)	5574	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement

for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
			Sep QBRs	Dec QBRs	Mar QBRs					
Income										
Rates and Annual Charges	787,390	-	-	-	787,390	2,822		790,212	633,719	
User Charges and Fees	799,500	-	-	-	799,500	517		800,017	330,373	
Interest and Investment Revenues	26,100	-	-	-	26,100	1,521		27,621	1,545	
Other Revenues	-	-	-	-	-	-		-	546	
Grants & Contributions - Operating	25,493	-	-	-	25,493	-		25,493	24,132	
Grants & Contributions - Capital	-	-	-	-	-	545		545	545	
Net gain from disposal of assets	-	-	-	-	-	-		-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-		-	-	
Total Income from Continuing Operations	1,638,483	-	-	-	1,638,483	5,405		1,643,888	990,860	
Expenses										
Employee Costs	335,282	-	400	-	335,682	-		335,682	186,608	
Borrowing Costs	194,955	-	-	-	194,955	-		194,955	49,433	
Materials & Contracts	334,234	-	4,300	-	338,534	2,565		341,099	200,013	
Depreciation	157,735	-	-	-	157,735	-		157,735	-	
Legal Costs	-	-	-	-	-	-		-	-	
Consultants	-	-	-	-	-	-		-	-	
Other Expenses	256,084	-	8,200	-	264,284	-		264,284	94,090	
Interest & Investment Losses	-	-	-	-	-	-		-	-	
Net Loss from disposal of assets	-	-	-	-	-	-		-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-		-	-	
Total Expenses from Continuing Operations	1,278,290	-	12,900	-	1,291,190	2,565		1,293,755	530,144	
Net Operating Result - Continuing Operations	360,193	-	(12,900)	-	347,293	2,840		350,133	460,716	
Discontinued Operations - Surplus/(Deficit)										
Net Operating Result from All Operations	360,193	-	(12,900)	-	347,293	2,840		350,133	460,716	
Net Operating Result before Capital Items	360,193	-	(12,900)	-	347,293	2,295		349,588	460,171	

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xxx/xxx and should be read in conjunction with the total QBRs report

Gwynidr Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 December 2015

Income & Expenses - Sewer Fund

	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS				
Income									
Rates and Annual Charges	723,527	-	-	-	723,527	-	723,527	631,670	
User Charges and Fees	66,625	-	-	-	66,625	-	66,625	44,894	
Interest and Investment Revenues	79,750	-	-	-	79,750	-	79,750	1,250	
Other Revenues	103	-	-	-	103	-	103	155	
Grants & Contributions - Operating	22,094	-	-	-	22,094	-	22,094	20,427	
Grants & Contributions - Capital	-	-	-	-	-	-	-	818	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	892,099	-	-	-	892,099	-	892,099	699,215	
Expenses									
Employee Costs	305,319	-	(2,000)	-	303,319	-	303,319	126,525	
Borrowing Costs	329	-	-	-	329	-	329	148	
Materials & Contracts	145,164	-	500	-	145,664	18,156	163,820	90,272	
Depreciation	86,758	-	-	-	86,758	-	86,758	-	
Legal Costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	57,215	-	(71)	-	57,144	-	57,144	21,770	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	594,785	-	(1,571)	-	593,214	18,156	611,370	238,715	
Net Operating Result - Continuing Operations	297,314	-	1,571	-	298,885	(18,156)	280,729	460,500	
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	
Net Operating Result from All Operations	297,314	-	1,571	-	298,885	(18,156)	280,729	460,500	
Net Operating Result before Capital Items	297,314	-	1,571	-	298,885	(18,156)	280,729	459,682	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRS report

Gwynidr Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

	Original Budget 2015/16	Approved Changes				Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Sep QBRS	Dec QBRS	Mar QBRS				
Income									
Rates and Annual Charges	1,065,186	-	-	-	1,065,186	-	1,065,186	1,045,752	
User Charges and Fees	75,850	-	-	-	75,850	-	75,850	600	
Interest and Investment Revenues	64,733	-	-	-	64,733	-	64,733	2,367	
Other Revenues	24,113	-	-	-	24,113	3,116	27,229	10,515	
Grants & Contributions - Operating	48,305	-	-	-	48,305	-	48,305	35,971	
Grants & Contributions - Capital	-	-	-	-	-	-	-	-	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	1,278,187	-	-	-	1,278,187	3,116	1,281,303	1,095,205	
Expenses									
Employee Costs	237,787	-	-	-	237,787	108,343	346,130	213,387	
Borrowing Costs	15,421	-	-	-	15,421	-	15,421	2,981	
Materials & Contracts	400,852	-	-	-	400,852	269,494	670,346	350,253	
Depreciation	233,736	-	-	-	233,736	-	233,736	-	
Legal Costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	21,513	-	-	-	21,513	(1,000)	20,513	1,374	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	909,309	-	-	-	909,309	376,837	1,286,146	567,995	
Net Operating Result - Continuing Operations	368,878	-	-	-	368,878	(373,721)	(4,843)	527,210	
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	
Net Operating Result from All Operations	368,878	-	-	-	368,878	(373,721)	(4,843)	527,210	
Net Operating Result before Capital Items	368,878	-	-	-	368,878	(373,721)	(4,843)	527,210	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Income & Expenses Budget Review Statement
 Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details	Negative amounts improve the net position.		
	General Fund	3370 4.2.1.004 State Roads (RMS) Maintenance	2.4 Contracts	803,814
	General Fund	1340 2.1.1.068 Regional Roads Revenue	1.5 Grants subsidies contributions - Op	703,560
	General Fund	1540 5.1.3.026 Plant Revenue	2.8 Internal expense	371,025
	Waste Fund	3410 3.2.3.010 Waste Management Operations	2.4 Contracts	181,422
	General Fund	3360 2.1.1.080 Unsealed Rural Roads Maintenance	2.8 Internal expense	152,623
	General Fund	4180 1.2.1.001 Naroo Hostel	2.1 Employee benefits and on-costs	150,000
	General Fund	3120 5.1.1.010 Financial Control Operations	2.4 Contracts	127,229
	Waste Fund	3430 3.2.3.013 Waste Disposal Site Operations	2.1 Employee benefits and on-costs	76,869
	General Fund	3350 2.1.1.069 Sealed Rural Roads	2.8 Internal expense	72,263
	General Fund	3340 2.1.1.070 Regional Roads Maintenance	2.4 Contracts	71,113
	General Fund	3050 5.1.5.003 Executive Services	2.4 Contracts	56,771
	General Fund	3550 5.1.3.025 Plant Operating Expenses - Fleet	2.8 Internal expense	56,000
	Waste Fund	3420 3.2.3.007 Domestic Waste Refuse Collection	2.4 Contracts	52,400
	General Fund	3370 4.2.1.004 State Roads (RMS) Maintenance	2.1 Employee benefits and on-costs	52,247
	Waste Fund	3430 3.2.3.013 Waste Disposal Site Operations	2.4 Contracts	35,502
	Waste Fund	3410 3.2.3.010 Waste Management Operations	2.1 Employee benefits and on-costs	31,474
	General Fund	3265 2.1.1.052 Bridges on Sealed Rural Rds Regional Mtce	2.3 Materials	30,797
	General Fund	3650 5.1.3.014 Risk Administration	2.1 Employee benefits and on-costs	20,000
	General Fund	2130 1.2.2.017 Public Order & Safety Inspections Rev	1.4 Other revenues	18,025
	General Fund	3870 1.1.3.019 Community Fitness	2.3 Materials	16,570
	General Fund	4060 3.1.3.005 Environmental Protection Operations	2.1 Employee benefits and on-costs	16,100
	General Fund	3330 2.1.1.084 Urban Streets Maintenance	2.4 Contracts	12,118
	General Fund	3260 2.1.1.063 Bridges on Sealed Rural Rds Local Mtce	2.4 Contracts	12,078
	Water Fund	23000 3.2.2.004 Water Infrastructure Operations Fund 2	2.1 Employee benefits and on-costs	12,000
	General Fund	3360 2.1.1.080 Unsealed Rural Roads Maintenance	2.3 Materials	11,753
	General Fund	3360 2.1.1.080 Unsealed Rural Roads Maintenance	2.1 Employee benefits and on-costs	11,747
	Sewer Fund	33100 3.2.3.002 Sewerage Services Asset Maintenance	2.4 Contracts	11,000
	General Fund	3350 2.1.1.069 Sealed Rural Roads	2.1 Employee benefits and on-costs	10,624
	General Fund	3070 1.1.3.012 Sportsgrounds	2.8 Internal expense	10,480
	General Fund	1340 2.1.1.068 Regional Roads Revenue	1.6 Grants Subsidies Contributions - Cap	(645,574)
	General Fund	3370 4.2.1.004 State Roads (RMS) Maintenance	2.3 Materials	(479,430)
	General Fund	2180 1.2.1.003 Naroo Hostel Revenue	1.5 Grants subsidies contributions - Op	(457,449)
	General Fund	3370 4.2.1.004 State Roads (RMS) Maintenance	2.8 Internal expense	(376,631)
	General Fund	3340 2.1.1.070 Regional Roads Maintenance	2.8 Internal expense	(241,354)
	General Fund	3340 2.1.1.070 Regional Roads Maintenance	2.3 Materials	(208,781)
	General Fund	3360 2.1.1.080 Unsealed Rural Roads Maintenance	2.4 Contracts	(176,123)
	General Fund	3120 5.1.1.010 Financial Control Operations	2.3 Materials	(167,009)
	General Fund	3340 2.1.1.070 Regional Roads Maintenance	2.1 Employee benefits and on-costs	(154,649)
	General Fund	3350 2.1.1.069 Sealed Rural Roads	2.4 Contracts	(48,337)
	General Fund	3400 2.1.1.074 Stormwater Drainage Maintenance	2.3 Materials	(43,293)
	General Fund	3350 2.1.1.069 Sealed Rural Roads	2.3 Materials	(34,550)
	General Fund	3160 5.1.3.008 Human Resources	2.1 Employee benefits and on-costs	(27,810)
	General Fund	1230 1.1.3.010 Parks & Gardens Revenue	1.6 Grants Subsidies Contributions - Cap	(23,575)
	General Fund	1870 1.1.3.020 Community Fitness Revenue	1.4 Other revenues	(18,558)
	General Fund	1800 2.2.2.004 Gwydir Learning Region Revenue	1.2 User charges and fees	(17,419)
	General Fund	1050 5.1.5.004 Executive Services Revenue	1.4 Other revenues	(13,408)
	Water Fund	23100 3.2.2.002 Water Infrastructure Asset Maintenance	2.1 Employee benefits and on-costs	(12,000)
	General Fund	1740 2.1.1.033 Public Halls Revenue	1.5 Grants subsidies contributions - Op	(10,230)
	General Fund	3330 2.1.1.084 Urban Streets Maintenance	2.3 Materials	(10,023)

Gwydir Shire Council

Capital Budget Review Statement

Quarterly Budget Review Statement

for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Capital Budget - Council Consolidated

(\$'000's)	Original Budget 2015/16	Carry Forwards	Other than by OBRs	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
				Sep OBRs	Dec OBRs	Mar OBRs				
Capital Expenditure										
New Assets (Additions/upgrades)										
- Plant & Equipment	17			35		52	20	52	40	
- Office Equipment	67			(4)		67	11	67	5	
- Furniture & Fittings	15			(4)		11	10	32	8	
- Land & Buildings	387			(4)		383		393	47	
- Other Structures	56			1		57		57	1	
- Road infrastructure	382			483		865	(865)	55	802	
- Stormwater								55	17	
- Water Network				6		6	1	6	2	
- Sewerage Network				22		22	2	24	22	
- Other	427					427	11	438	102	
Renewal Assets (Replacement)										
- Plant & Equipment	613			(34)		579		579	189	
- Office Equipment	52					52		52	53	
- Furniture & Fittings				176		363	(5)	358	211	
- Land & Buildings	186					28		28	16	
- Other Structures	28			673		4698	1337	6035	2342	
- Road infrastructure	4025					586	107	693	170	
- Stormwater				182						
- Water Network	404					18	7	25		
- Sewerage Network						862		862		
- Other	862									
Loan Repayments (Principal)										
Other Expenditure										
Total Capital Expenditure	7522			1554		9077	680	9756	4026	
Capital Funding										
Rates & Other United Funding	3875			3057		6932	(100)	6832	2986	
Capital Grants & Contributions	3135			(1503)		1632	670	2301	655	
Reserves:										
- Internal Restrictions/Reserves							119	119	202	
- External Restrictions/Reserves									110	
New Loans									750	
Receipts from Sale of Assets										
- Plant & Equipment										
- Land & Buildings	513					513	(9)	505		
Other Funding										
Total Capital Funding	7522			1554		9077	680	9756	4704	
Net Capital Funding - Surplus/(Deficit)									678	

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xxx/xx/xx and should be read in conjunction with the total QBRs report

Gwydir Shire Council

Capital Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

(\$000's)	Original Budget 2015/16	Carry Forwards	Approved Changes Other than by OBRS	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
				Sep OBRS	Dec OBRS	Mar OBRS				
Capital Budget - General Fund										
Capital Expenditure										
New Assets	17			35			52		218	94
- Plant & Equipment	67						67		775	338
- Office Equipment	15			(4)			11		52	53
- Furniture & Fittings	787			(4)			783		6035	2938
- Land & Buildings	5			1			6		28	16
- Other Structures									353	212
- Road infrastructure	382			483			865	(885)	6035	2938
- Stormwater								55	28	16
- Water Network									6035	2938
- Sewerage Network									28	16
- Other	198			9			207	11	218	94
Renewal Assets (Replacement)										
- Plant & Equipment	809			(34)			775		775	338
- Office Equipment	52						52		52	53
- Furniture & Fittings										
- Land & Buildings	186			171			358	(5)	353	212
- Other Structures	28						28		28	16
- Road infrastructure	4025			673			4698	1337	6035	2938
- Stormwater										
- Water Network										
- Sewerage Network										
- Other										
Loan Repayments (Principal)	554						554	7	554	7
Other Expenditure										
Total Capital Expenditure	7124			1330			8454	561	9015	4737
Capital Funding										
Rates & Other United Funding	3794			2833			6627	(100)	6527	4034
Capital Grants & Contributions	3135			(1503)			1632	669	2301	654
Reserves:										
- External Restrictions/Reserves										
- Internal Restrictions/Reserves										
New Loans										
Receipts from Sale of Assets										
- Plant & Equipment	195						195	(9)	187	49
- Land & Buildings										
Other Funding										
Total Capital Funding	7124			1330			8454	561	9015	4737
Net Capital Funding - Surplus/(Deficit)										

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Capital Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Capital Budget - Water Fund	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
			Other than by OBRS	Sep OBRS	Dec OBRS				
Capital Expenditure									
New Assets									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings				5,000		5,000	10,000	15,000	5,232
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network				5,921		5,921	500	6,421	2,579
- Sewerage Network									
- Other	128,750			9,300		138,050		138,050	7,984
Renewal Assets (Replacement)									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings									
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network	404,463			181,779		586,242	107,000	693,242	184,986
- Sewerage Network									
- Other	131,000					131,000		131,000	10,689
Loan Repayments (Principal)									
Other Expenditure									
Total Capital Expenditure	664,213			202,000		866,213	117,500	983,713	211,470
Capital Funding									
Rates & Other United Funding	664,213			202,000		866,213	116,955	983,168	210,925
Capital Grants & Contributions							545	545	545
Reserves:									
- External Restrictions/Reserves									
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment									
- Land & Buildings									
Other Funding									
Total Capital Funding	664,213			202,000		866,213	117,500	983,713	211,470
Net Capital Funding - Surplus/(Deficit)									

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Quarterly Budget Review Statement

for the period 01/10/15 to 31/12/15

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2015

Capital Budget - Sewer Fund

	Original Budget 2015/16	Approved Changes				Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
Capital Expenditure									
New Assets									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings									
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network									
- Sewerage Network			22,050		22,050	1,500	23,550	22,842	
- Other									
Renewal Assets (Replacement)									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings									
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network									
- Sewerage Network									
- Other									
Loan Repayments (Principal)									
- Other	5,000				5,000		5,000	1,692	
Other Expenditure									
Total Capital Expenditure	5,000		22,050		27,050	1,500	28,550	29,918	
Capital Funding									
Rates & Other United Funding	5,000		22,050		27,050	1,500	28,550	29,100	
Capital Grants & Contributions								818	
Reserves:									
- External Restrictions/Reserves									
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment									
- Land & Buildings									
Other Funding									
Total Capital Funding	5,000		22,050		27,050	1,500	28,550	29,918	
Net Capital Funding - Surplus/(Deficit)									

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

Gwynidr Shire Council

Quarterly Budget Review Statement

for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Capital Budget - Waste Fund	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
			Other than QBRS	Sep QBRS	Dec QBRS				
Capital Expenditure									
New Assets	113,300	-	-	-	-	113,300	-	113,300	-
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Office Equipment	-	-	-	-	-	-	-	-	-
- Furniture & Fittings	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
- Other Structures	51,500	-	-	-	-	51,500	-	51,500	-
- Road infrastructure	-	-	-	-	-	-	-	-	-
- Stormwater	-	-	-	-	-	-	-	-	-
- Water Network	-	-	-	-	-	-	-	-	-
- Sewerage Network	-	-	-	-	-	-	-	-	-
- Other	100,600	-	-	-	-	100,600	-	100,600	93
Renewal Assets (Replacement)	-	-	-	-	-	-	-	-	-
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Office Equipment	-	-	-	-	-	-	-	-	-
- Furniture & Fittings	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
- Other Structures	-	-	-	-	-	-	-	-	-
- Road infrastructure	-	-	-	-	-	-	-	-	-
- Stormwater	-	-	-	-	-	-	-	-	-
- Water Network	-	-	-	-	-	-	-	-	-
- Sewerage Network	-	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-	-
Loan Repayments (Principal)	5	-	-	-	-	5	-	5	-
Other Expenditure	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	265,405	-	-	-	-	265,405	-	265,405	93
Capital Funding									
Rates & Other United Funding	265,405	-	-	-	(2,350)	263,055	-	263,055	93
Capital Grants & Contributions	-	-	-	-	-	-	-	-	-
Reserves:	-	-	-	-	-	-	-	-	-
- External Restrictions/Reserves	-	-	-	-	-	-	-	-	-
- Internal Restrictions/Reserves	-	-	-	-	2,350	2,350	-	2,350	-
New Loans	-	-	-	-	-	-	-	-	-
Receipts from Sale of Assets	-	-	-	-	-	-	-	-	-
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
Other Funding	-	-	-	-	-	-	-	-	-
Total Capital Funding	265,405	-	-	-	-	265,405	-	265,405	93
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	-	-	-

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details	Negative amounts improve the net position.	
	General Fund	7340 2.1.1.067 Regional Roads Capital Works	479,088
	General Fund	7650 2.1.1.032 Public Halls Capital Expenditures	20,460
	General Fund	7655 2.1.1.017 Community Housing Capital Expenditures	(6,826)
	General Fund	7690 2.1.1.023 Museums Capital Expenditure	(2,230)
	General Fund	7660 2.1.1.005 Admin Buildings Capital Expenditures	2,545
	General Fund	7240 1.1.3.043 Show grounds Facilities Capital Work	4,100
	General Fund	8080 1.2.2.009 State Emergency Service Capital Expend	8,279
	General Fund	7400 2.1.1.073 Stormwater Drainage Capital Works	55,291
	Water Fund	27000 3.2.2.003 Water Infrastructure Capital Works	117,500
	Sewer Fund	37000 3.2.3.003 Sewerage Infrastructure Capital Works	1,500

Gwydir Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

(\$'000's)	Original Budget 2015/16	Approved Changes				Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS					
Budget review for the quarter ended 31 December 2015										
Cash & Investments - Council Consolidated										
Externally Restricted⁽¹⁾		290				290			290	100
Aged Care Bonds										60
RTA Contributions										1542
Specific purpose unexpended grants		1020		(213)	1020	(1020)		818	1542	
Water	1146			(20)	932	(115)		2815	2771	
Sewerage	2853				2853	(18)		937	1174	
Domestic Waste Management	1139				1139	(202)		117	82	
Developer contributions		117			117					
Total Externally Restricted	5137	1427		(233)	6331	(1354)		4977	5729	
(1) Funds that must be spent for a specific purpose										
Internally Restricted⁽²⁾		623			623			623		
Employee leave entitlements										
Asset renewal										
Building reserves										
Plant replacement										
Carry over works										2
Deposits and bonds		100			100			100		
Unexpended loans										1000
Other waste	970				970	(172)		798		
Total Internally Restricted	970	723			1693	(172)		1521	1002	
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restrictions)	2316	(2151)	921	(289)	817	(609)		208	(1054)	
Total Cash & Investments	8424	921	(502)		8842	(2135)		6707	5678	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015
 Cash & Investments - General Fund

(\$000's)	Original Budget 2015/16	Approved Changes				Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS					
Externally Restricted ⁽¹⁾										
Aged Care Bonds		290			290			290	100	
RTA Contributions									60	
Specific purpose unexpended grants		1020			1020	(1020)		117	82	
Developer contributions		117			117					
Total Externally Restricted		1427			1427	(1020)		407	242	
⁽¹⁾ Funds that must be spent for a specific purpose										
Internally Restricted ⁽²⁾										
Employee leave entitlements			623		623			623		
Asset renewal										
Building reserves										
Plant replacement										
Carry over works										
Deposits and bonds			100		100			100	2	
Unexpended loans										
Total Internally Restricted		723			723			723	2	
⁽²⁾ Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restrictions)		2135	(2151)	921	(269)	636	(609)		27	(1054)
Total Cash & Investments		2135		921	(269)	2787	(1629)		1157	(810)

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxx/xxx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Cash & Investments - Water Fund

Externally Restricted ⁽¹⁾	Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
			Other than by QBRS	Sep QBRS	Dec QBRS					

Total Externally Restricted
 (1) Funds that must be spent for a specific purpose

Internally Restricted ⁽²⁾

Total Externally Restricted	-	-	-	-	-	-	-	-	-	-
Total Internally Restricted	-	-	-	-	-	-	-	-	-	-
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restrictions)	1,145,776	-	(213,435)	-	-	932,341	(114,595)		817,746	1,542,320
Total Cash & Investments	<u>1,145,776</u>	-	<u>(213,435)</u>	-	-	<u>932,341</u>	<u>(114,595)</u>		<u>817,746</u>	<u>1,542,320</u>

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwynidr Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Cash & Investments - Sewer Fund

Original Budget 2015/16	Carry Forwards	Approved Changes			Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Other than by QBRS	Sep QBRS	Dec QBRS					

Total Externally Restricted
 (1) Funds that must be spent for a specific purpose

Internally Restricted (2)

Total Internally Restricted	-	-	-	-	-	-	-	-	-
(2) Funds that Council has earmarked for a specific purpose	-	-	-	-	-	-	-	-	-
Unrestricted (ie. available after the above Restrictions)	2,852,853	-	(19,929)	-	2,832,924	(17,500)		2,815,424	2,771,024
Total Cash & Investments	2,852,853	-	(19,929)	-	2,832,924	(17,500)		2,815,424	2,771,024

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015

Cash & Investments - Waste Fund	Original Budget 2015/16	Approved Changes				Revised Budget 2015/16	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS					
Externally Restricted ⁽¹⁾	1,138,717	-	-	-	-	1,138,717	(201,809)		936,907	1,174,194
Domestic Waste Management										
Total Externally Restricted	1,138,717	-	-	-	-	1,138,717	(201,809)		936,907	1,174,194
<i>(1) Funds that must be spent for a specific purpose</i>										
Internally Restricted ⁽²⁾										
Total Internally Restricted	-	-	-	-	-	-	-		-	-
<i>(2) Funds that Council has earmarked for a specific purpose</i>										
Unrestricted (ie. available after the above Restrictions)	970,018	-	-	-	-	970,018	(171,912)		798,106	1,000,239
Total Cash & Investments	2,108,734	-	-	-	-	2,108,734	(373,721)		1,735,013	2,174,433

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Cash & Investments Budget Review Statement

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$10,810,469

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 17/11/15

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:

	\$ 000's
Cash at Bank (as per bank statements)	2,091,473
Investments on Hand	6,051,975
less: Unpresented Cheques	(Timing Difference) (14,465)
add: Undeposited Funds	(Timing Difference) 41,491
Reconciled Cash at Bank & Investments	8,170,474
Balance as per Review Statement:	8,171,078
Difference: Logged with Civica support	(604)

Gwynidr Shire Council

Contracts Budget Review Statement

Quarterly Budget Review Statement
 for the period 01/10/15 to 31/12/15

Budget review for the quarter ended 31 December 2015
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
CAMMS	Implementation of Integrated Planning software	164,000	15/10/15	6 months	Y	Q1 adj

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

This statement forms part of Council's Quarterly Budget Review Statement (QBRBS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRBS report

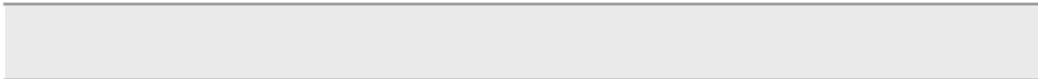
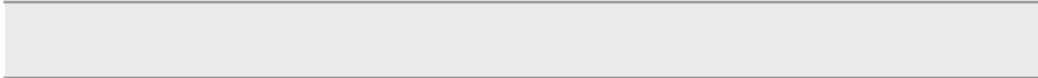
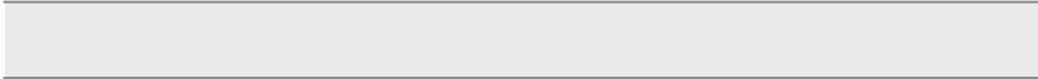
Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Contracts Budget Review Statement
Comments & Explanations relating to Contractors Listing

Notes Details

164,000 CAMMS 'interplan', 'Risk' and 'Performance Evaluation System' modules
These will aid preparation of integrated plans and reporting of outcomes against same.



Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/15 to 31/12/15

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	57,228	Y
Legal Fees	56	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

N/A



Action and Task Progress Report

Gwydir Shire Council



Print Date: 11-Feb-2016

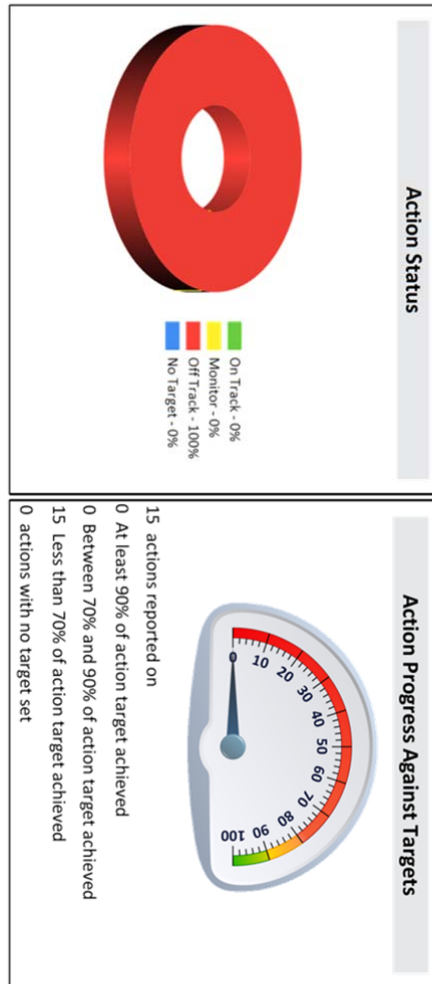


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This is page number 265 of the minutes of the Ordinary Meeting held on Thursday 25 February 2016

Chairman

OVERVIEW




ACTION PLANS

 GREEN
 At least 90% of action target achieved
  AMBER
 Between 70% and 90% of action target achieved
  RED
 Less than 70% of action target achieved
  No target set

* Dates have been revised from the Original dates



BUDGET PERFORMANCE

 GREEN
 On Track
  AMBER
 Monitor
  RED
 Off Track
  Not Available

Development and Environmental Services

Building Services

Public Halls

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.125 Carry over works from previous years - Coolialal Public Sportsground Hall Funding	Colin Cuell - Building Services Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100,000%	 RED
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Public Halls	Capital		763,00	0,00	0,00	 RED	

Last Updated: 11-Feb-2016

Environment
 Environmental Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.14 Carry over works from prior year(s) - energy saving grant	Saul Standenwick - Environment and Sustainability (234)	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Environmental Services	Operating	4,685.00	0.00	0.00	0.00		
Last Updated: 11-Feb-2016							

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.16 Carry over works from previous years - power saving program	Saul Standenwick - Environment and Sustainability (234)	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Environmental Services	Operating	144.00	0.00	0.00	0.00		
Last Updated: 11-Feb-2016							

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.17 Carry over works from previous years - Fish Habitat - Gwydir River	Saul Standenwick - Environment and Sustainability (234)	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Environmental Services	Operating	1,287.00	0.00	0.00	0.00		
Last Updated: 11-Feb-2016							

Noxious Weeds

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
3.1.3.15 Carry forward from previous years - NIWAC	Saul Standerwick - Environment and Sustainability (234)	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET		YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE
Noxious Weeds	Operating	71,635.00		0.00	0.00	0.00	

Last Updated: 11-Feb-2016

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Chairman

Organisation and Community Development

Community Development

Commonwealth Home Support Program

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.1.2.10 Carry over works from previous years - HACC Revenue	Timothy Cox - Community Development Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Commonwealth Home Support Program	Operating		27,668.00	0.00	0.00		
Last Updated: 11-Feb-2016							

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.1.2.11 Carry over works from previous years - Bingara HACC - Capital Improvements (kitchen)	Timothy Cox - Community Development Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Commonwealth Home Support Program	Capital		13,161.00	0.00	0.00		
Last Updated: 11-Feb-2016							

Gwydir Learning Region

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
Gwydir Learning Region							

Gwydir Shire Council
 Action and Task Progress Report

2.2.2.15 Carry over works - Gwydir Industries Trade Training Centre - New Classroom															
BU PROFILE		Leeah Daley - Organisation & Community Development Dir		Not Started		11-Feb-2016		30-Jun-2016		0.00%		100.00%			
		BUDGET TYPE		BUDGET		YTD BUDGET		YTD ACTUAL		YTD VARIANCE					
Gwydir Learning Region		Capital		220,596.00		0.00		0.00		0.00		0.00			
Last Updated: 11-Feb-2016															

2.2.2.16 Carry over works from previous years - Gwydir Learning Region TTC DET Grant - Misc Equipment															
BU PROFILE		Leeah Daley - Organisation & Community Development Dir		Not Started		11-Feb-2016		30-Jun-2016		0.00%		100.00%			
		BUDGET TYPE		BUDGET		YTD BUDGET		YTD ACTUAL		YTD VARIANCE					
Gwydir Learning Region		Capital		21,742.00		0.00		0.00		0.00		0.00			
Last Updated: 11-Feb-2016															

Social Services

Families NSW

1.1.3.54 Carry over works from previous years - Families NSW															
BU PROFILE		Suzanne Webber - Social Services Manager		Not Started		11-Feb-2016		30-Jun-2016		0.00%		100.00%			
		BUDGET TYPE		BUDGET		YTD BUDGET		YTD ACTUAL		YTD VARIANCE					
Families NSW		Operating		9,802.00		0.00		0.00		0.00		0.00			
Last Updated: 11-Feb-2016															

Neighbourhood Centre

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.1.3.56 Carry over works - Neighbourhood centre	Suzanne Webber - Social Services Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Neighbourhood Centre	Operating	1,373.00	0.00	0.00	0.00		
Last Updated: 11-Feb-2016							

Other Social Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.1.3.57 Carry over works from previous years - CDAT Drugs	Suzanne Webber - Social Services Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Other Social Services	Operating	476.00	0.00	0.00	0.00		
Last Updated: 11-Feb-2016							

Tharawonga

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.2.2.14 Carry over works from previous years.	Suzanne Webber - Social Services Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	

Gwydir Shire Council Action and Task Progress Report

Tharawonga	Operating	29,358.00	0.00	0.00	0.00	0.00	0.00	0.00	
Last Updated: 11-Feb-2016									

Youth Services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
1.1.3.55 Carry over works from previous years - Youth Services	Suzanne Webber - Social Services Manager	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Youth Services	Operating	3,879.00	0.00	0.00	0.00		

Last Updated: 11-Feb-2016



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Chairman

Technical Services

Roads

Sealed Regional Roads

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
2.1.1.126 Carry over works from previous years - unspent grant funds \$202,501 2014, \$411,126 2015.	Richard Jane - Director Technical Services	Not Started	11-Feb-2016	30-Jun-2016	0.00%	100.00%	 RED
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Sealed Regional Roads	Capital	613,627.00	0.00	0.00	0.00	 RED	

Last Updated: 11-Feb-2016

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Chairman

Item 15 Investment and Rates Collection Report - January 2016

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Chief Financial Officer

DATE 22/02/2016

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

At each monthly Ordinary Meeting, the Council is presented with the schedule relating to Investments, as at the end of the previous month.

BACKGROUND

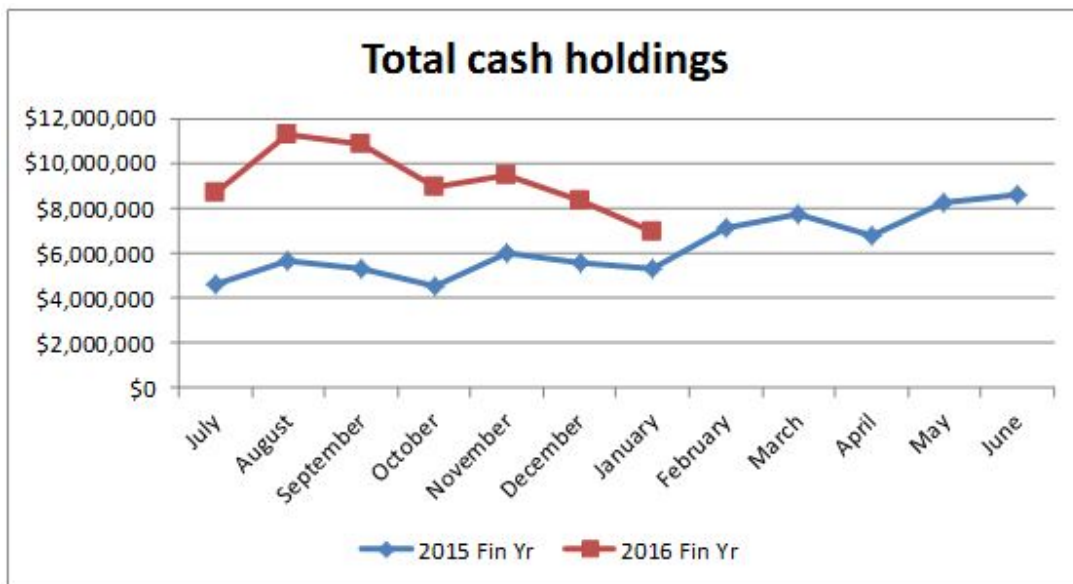
In accordance with Clause 19(3) of the Local Government (Financial Management) Regulation 1993, the following information provides details of Council's funds invested as at 31st January 2016.

Direct Investments							
Broker	ID	Investment Name	Rating	Type	Next Rollover	Yield	Current Value
NAB	2016.05	NAB	AA	TD	26/03/16	3.00%	\$1,000,000.00
NAB	2016.06	NAB	AA	TD	4/03/16	2.90%	\$1,000,000.00
NAB	2016.07	NAB	AA	TD	5/04/16	3.00%	\$1,000,000.00
NAB	2016.1	NAB	AA	TD	15/06/16	2.95%	\$1,051,975.47
NAB	2016.11	NAB	AA	TD	26/07/46	2.05%	\$1,000,000.00
NAB	2016.12	NAB	AA	TD	22/02/16	2.76%	\$1,000,000.00
Grand Total							\$6,051,975.47
Managed Funds							
Fund	Investment Horizon	Type	3 Mth Avg Yield		Current Value		
WBC Maxi Direct	At Call	Cash	0.00%		\$0.00		
NECU Interest Maximiser	At Call	Cash	3.20%		\$226,270.60		
Grand Total							\$226,270.60
Direct Investments							\$6,051,975.47
Managed Funds							\$226,270.60
Floating Rate Direct							\$0.00
Grand Total							\$6,278,246.07

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Cash and Investments	
Total Investments	
Direct Investments	\$6,051,975.47
Managed Funds	\$226,270.60
Grand Total Investments	\$6,278,246.07
Total Cash and Investments	
Investments	\$6,278,246.07
Cash at bank	\$680,819.53
Grand Total Cash and Investments	\$6,959,065.60
General Fund Cash	
Total cash and investments	\$6,959,065.60
LESS:	
Water fund*	-\$1,146,000.00
Sewer fund*	-\$2,853,000.00
Waste fund*	-\$1,265,000.00
Other restrictions:	
Employee leave entitlements*	-\$200,000.00
Carry over works in progress*	\$0.00
Asset replacement*	\$0.00
Bonds and deposits	-\$290,000.00
Unexpended grants*	-\$1,020,000.00
Developer contributions	-\$117,000.00
Discretionary General Fund Cash	\$68,065.60



I, Ron Wood, Chief Financial Officer and Responsible Accounting Officer for Gwydir Shire Council, certify that the Council's investments have been made in accordance with the Local Government Act 1993, Local Government

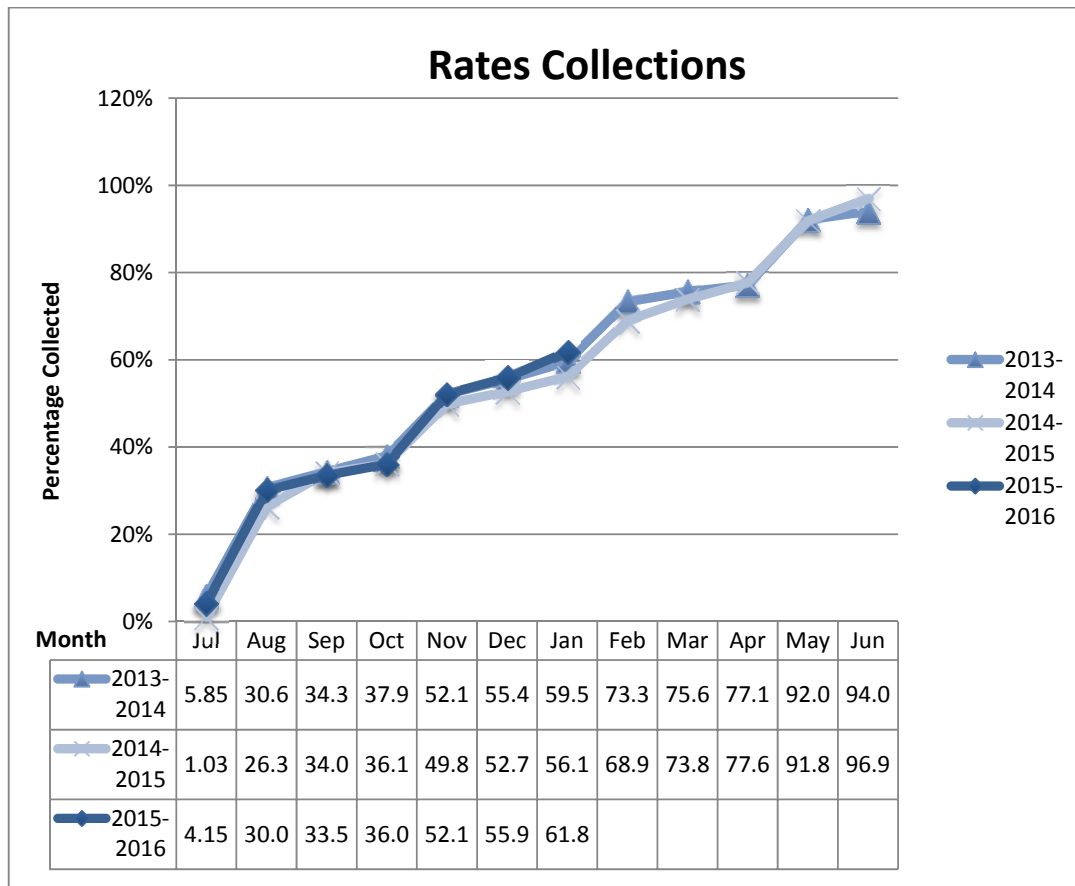
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(General) Regulation 2005 and Council’s Investment Policy (F.01.03), as amended.

RATES COLLECTIONS

The graph below represents a comparative of the percentage collections for the current year against the three previous rating years. The current year’s collections are up to 31st January 2016.



OFFICER RECOMMENDATION

THAT the report be received

ATTACHMENTS

There are no attachments for this report.

**COUNCIL RESOLUTION:
MINUTE 21/16**

THAT the Investments and Rates’ Collection report be received

(Moved Cr Dixon, seconded Cr Doering)

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Chairman

Item 16 Financial Statements for year ended 30 June 2015

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR General Manager

DATE 27 February 2016

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

It is a statutory requirement that a council's financial statements be prepared and audited within four (4) months after the end of the financial year and submitted to the Office of Local Government.

The Office of Local Government wrote to the Council on 19 February 2016 indicating that if the financial statements were not received within fourteen days of that date, the Office would consider further action under its Improvement and Intervention Framework. The Office has requested that the letter be tabled at the next Council meeting (Attachment A).

The completion and audit of the Council's 2014 - 15 Financial Statements has been delayed for a number of reasons, however, the finalisation and auditing of the financial statements is nearly concluded. It is, therefore, extremely unlikely that the deadline set by the Office will not be met.

Council's Chief Financial Officer completed the special rate variation application to IPART on 15 February, 2016 and since then has been assisting the Finance Manager with providing answers to matters raised by the auditor and adjusting the financial statements as necessary.

TABLED ITEMS Nil

BACKGROUND N/A

A preliminary assessment of the factors involved in the delay in finalisation has found that:

- The main contributing factor was the adoption of a completely new hierarchy for the revaluation of roads, bridges, footpaths, drainage and

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bulk earthworks which delayed the production of the first draft of the financial statements until 20 October 2015. The revaluation being a requirement for the 2014 - 15 financial year, as outlined in the Code of Accounting Practice and Financial Reporting. Not only did this involve considerable staff time in revaluing the assets in accordance with the new hierarchy, it meant that the existing records in the assets system had to be deleted and the new hierarchy and valuations installed. There was no provision in the assets system to automatically carry out this process. It required the computer software company to develop a specific, one off method to delete the old details and install the new hierarchy, including the revaluation amounts. The result of all this was that the new data wasn't uploaded to the assets system until 15 October 2015. In the week following, there were some amendments before the process was completed and the Finance Manager could produce the financial statements.

- ***The benefit of the adoption of the new hierarchy and the subsequent revaluation was the reduction of depreciation by approximately \$5 million per annum, with a substantial improvement in the Council's budgeted operating results from 2015-16 onwards.***
- The relative level of inexperience of the Finance Manager in the preparation of financial statements. The Finance Manager's first experience was with the Council's 2013 - 14 financial statements which used a different process for their preparation.
- The purchase of new software for the preparation of the 2014 -15 financial statements.
- The need for the Finance Manager to gain a working knowledge of the new financial statement's software and the affect that any amendments to the templates would have on the various Notes and Schedules.
- The possible absence of a review of the first draft of the financial statements to ensure its integrity and reasonableness before presentation to the auditor. The financial statements software was acquired in late July 2015. The first upload of the completed templates was sent to LG Solutions on 20 October 2015. The first meeting between the Audit Manager and the Finance Manager about the draft financial statements took place on 28 October 2015, with 33 items identified as needing further work. Many of these related to preliminary end of year matters and differences between the Trial Balance and the financial statements.
- The initial absence of working papers (supporting documentation) to assist the auditor during the conduct of the audit to gather sufficient and appropriate audit evidence to prove Council's assertions on the financial statements. The various working papers were subsequently produced and supplied to the auditor upon request.

- Work in Progress (WIP) problems including identification of completed projects.

A more comprehensive outline of the preliminary assessment is contained in Attachment B.

COMMENT

In order to provide a measure of certainty that the Council will be in a position to finalise its 2015 - 16 financial statements and have them audited by 31 October 2016, the following action has been taken:

A 'Status of Work' Monthly Reconciliation Checklist has been developed and will be implemented by the Finance Manager once the 2014 - 15 financial statements and the audit are finalised.

The development of a Year End Program schedule for completion of the 2015 - 16 financial statements, including accountabilities and deadlines with regular reporting to the executive team, to ensure work on the 2015 - 16 Audited Financial Statements are completed well within timeframes.

The Council has purchased and is implementing CAMMS Interplan software to allow improved performance and status of work monitoring by the executive team.

Council will engage a highly qualified Local Government Finance Contractor with an extremely high level of skill and many years' experience in the preparation of Annual Financial Statements to:

- Check the current state of the accounting and asset functions and assist the Finance Manager (and the assets personnel in the Engineering Division) in bringing any non-current work up-to-date.
- Identify and correct any mapping problems still remaining between the Financial Statements templates and the General Ledger.
- Assist the Finance Manager with completing work that can be done by the Finance Section and the Assets' staff before Year End to facilitate early completion of the 2015 - 16 financial statements.
- Improve staff skills and understanding of the functions they undertake and in the completion and interrelationship of the Notes and Schedules to the financial statements.

CONCLUSION

Once implemented, the steps and actions outlined in this report will provide a strong framework for the Council to meet its statutory responsibilities in the future.

CONSULTATION

Consultation has occurred within management of Council.

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OFFICER RECOMMENDATION

THAT the letter from the Office of Local Government, dated 19 February 2016 be tabled and the report be received and noted.

ATTACHMENTS

- AT- Letter from Office of Local Government
- AT- Interim report to General Manager

**COUNCIL RESOLUTION:
MINUTE 22/16**

By agreement the report was deferred for discussion at a Special Meeting to be held at 9 am on Saturday 27th February 2016 at the Warialda Office Council Chambers.



5 O'Keefe Avenue NOWRA NSW 2541
Locked Bag 3015 NOWRA NSW 2541

Our Reference: A456452
Your Reference:
Contact: Chris Duff
Phone: 02 4428 4186

Mr Max Eastcott
General Manager
Gwydir Shire Council
Locked Bag 5
BINGARA NSW 2404

Dear Mr Eastcott

I am writing to express my concern at Gwydir Shire Council's failure to submit its audited financial statements for the year ended 30 June 2015 and to request that Council, as a matter of urgency, finalise the statements and submit them to the Office within 14 days from the date of this letter.

It is a legislative requirement under sections 416 and 417 of the *Local Government Act 1993* that a council's financial statements must be prepared and audited within 4 months after the end of the year and submitted to the Chief Executive of the Office of Local Government. Council has breached these legislative requirements.

The annual financial statements form an integral part of Council's financial management framework and are a key accountability mechanism. Should the statements not be received within 14 days, as requested, the Office will consider further action under its Improvement and Intervention Framework.

It is also requested that this letter be tabled at Council's next meeting. Please contact Ms Sonja Hammond, Acting Manager, Performance on (02) 4428 4143 should you have any queries.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Tim Hurst".

Tim Hurst
Acting Chief Executive
Office of Local Government

19/2/16

T 02 4428 4100 F 02 4428 4199 TTY 02 4428 4209
E olg@olg.nsw.gov.au W www.olg.nsw.gov.au ABN 44 913 630 046



2014-15 Annual Financial Statements – Interim Report on Delay in their Completion

Brief

On 2 February 2016, I was engaged by the General Manager to undertake the following brief:

- Analysis of what went wrong/problems encountered
- Review of financial controls
- Development of 'status of works' detailing controls, accountabilities and due dates
- Increased resourcing, support for non-finance sections and training
- Further development of detailed plan for annual statement completion, including accountabilities and deadlines, to ensure work is completed well within timeframes.

Preliminary Conclusions

The Council is well aware of its statutory obligations in regards to completing its annual financial statements (AFS) and having them audited by 31 October. However, Council staff and in particular, the professional finance staff, has been deluged in the last four years with additional work emanating from the NSW Government's pursuit of its policy objective of transforming the system of local government.

The Independent Pricing And Regulatory Tribunal's (IPART) decision to approve a one year only temporary general purpose rate increase of 15% for 2015-16 rather than the Council's application for 15% increases in both 2015-16 and 2016-17 or a cumulative increase of 32.25% has also been a contributing factor to the delay.

IPART's decision impacted heavily on Council's resources as it meant a total review, during the period from July to September 2015, of Council's Delivery Program and Long Term Financial Plan to support a further special rate variation application to IPART for 2016-17. Such review being necessary as part of the community consultation process associated with an SRV application.

The Council also has only two professional finance personnel to handle and supervise the normal accounting and reporting functions as well as any additional workload imposed by external factors.

It is my opinion that these factors must be taken into consideration when reading the reasons for the delay in the task of completing the 2014-15 Annual Financial Statements.

My preliminary conclusions on the primary reasons for the delay are set out below and have been based on discussions to date with Council staff, review of emails between staff and between staff and the auditor and the auditor's notes regarding matters requiring attention, explanation or the provision of supporting working papers:

- The main contributing factor was the adoption of a completely new hierarchy for the revaluation of roads, bridges, footpaths, drainage and bulk earthworks which delayed the production of the first draft of the AFS until 20 October 2015. The revaluation being a requirement for the 2014-15 financial year as per the Code of Accounting Practice and

Financial Reporting. Not only did this involve considerable staff time in revaluing the assets in accordance with the new hierarchy, it meant that the existing records in the assets system had to be deleted and the new hierarchy and valuations installed. There was no provision in the assets system to automatically carry out this process. It required the computer software company to develop a specific, one off method to delete the old details and install the new hierarchy including the revaluation amounts. The result of all this was that the new data wasn't uploaded to the assets system until 15 October 2015. In the week following, there were some amendments before the process was completed and the Finance Manager could produce the AFS.

- ***The benefit of the adoption of the new hierarchy and the subsequent revaluation was the reduction of depreciation by approximately \$5 million per annum, with a substantial improvement in the Council's budgeted operating results from 2015-16 onwards.***
- The relative level of inexperience of the Finance Manager in the preparation of annual financial statements. The Finance Manager's first experience was with the Council's 2013-14 annual financial statements which used a different process for their preparation.
- The purchase of new software for the preparation of the 2014-15 AFS.
- The need for the Finance Manager to gain a working knowledge of the new AFS software and the effect that any amendments to the templates would have on the various Notes and Schedules.
- The possible absence of a review of the first draft of the AFS to ensure its integrity and reasonableness before presentation to the auditor. In this regard, the AFS software was acquired in late July 2015. The first upload of the completed templates was sent to LG Solutions on 20 October 2015. The first meeting between the Audit Manager and the Finance Manager about the draft AFS took place on 28 October 2015 with 33 items identified as needing further work. Many of these related to preliminary EOY matters and differences between the Trial Balance and the AFS.
- The initial absence of working papers (supporting documentation) to assist the auditor during the conduct of the audit to gather sufficient and appropriate audit evidence to prove Council's assertions on the AFS. In this regard, the various working papers were subsequently produced and supplied to the auditor upon request.
- Work in Progress (WIP) problems including identification of completed projects.

Current Situation

The Chief Financial Officer completed the special rate variation application to IPART on 15 February and since then has been assisting the Finance Manager with providing answers to matters raised by the auditor and adjusting the AFS as necessary.

Future Compliance with Statutory Obligations

In order to provide a measure of certainty that the Council will be in a position to finalise its 2015-16 AFS and have them audited by 31 October 2016, the following action has been taken:

I have developed a 'Status of Work' Monthly Reconciliation Checklist which will be implemented, in conjunction with the Finance Manager, once the 2014-15 AFS are completed and the audit finalised.

I have also drawn up a Year End Program schedule for AFS completion including accountabilities and deadlines with regular reporting to the executive team, to ensure work on the 2015-16 AFS is completed well within timeframes.

The Council has purchased and is implementing CAMMS Interplan software to allow improved performance and status of work monitoring by the executive team.

I have also recommended and as agreed to by the General Manger, arranged the engagement, for a short period of time, of Mr John Stuart, a contractor with an extremely high level of skill and many years experience in the preparation of Annual Financial Statements to:

- Check the current state of the accounting and asset functions and assist the Finance Manager (and the assets officer who is in the Engineering Division) in bringing any non current work up-to-date
- Identify and correct any mapping problems still remaining between the Financial Statements templates and the General Ledger.
- Assist the Finance Manager with completing work that can be done by the Finance Section and the Assets staff before Year End to facilitate early completion of the 2015-16 AFS.
- Improve the skills and understanding of staff of the functions they undertake and in the completion and interrelationship of the Notes and Schedules to the AFS

Norm Headford

23 February 2016.

Cr Peter Pankhurst

Doctor situation in Bingara (Ref: 23/16)

Cr Pankhurst enquired about the current doctor situation and the impact this is having on the operation of the Bingara Hospital.

Cr Angela Doering

Country Education Fund (Ref: 24/16)

Cr Doering advised the meeting that the last meeting failed to happen due to a lack of a quorum. There are only 4 meetings per year and new members are being sought as is some corporate sponsorship.

The Annual General Meeting is scheduled for 1st March 2016.

Cr Kerry McDonald

Coolatai Hall (Ref: 25/16)

Cr McDonald advised the meeting that the Coolatai Hall Committee would like a quotation from the Council for the external painting of the Hall and also the installation of air conditioning.

Please forward the information onto either Kerry Simpson or Ian Durkin.

Cr John Coulton

Items raised from the public present

A sign is required at the intersection of I B Bora Road **(Ref: 26/16)**

The road into the North Star silo causes a dust problem and is an issue with the surrounding neighbours **(Ref: 27/16)**. Resident advised that the road is owned and maintained by GrainCorp.

Along the road from North Star to the Gas Works patching is required. **(Ref: 28/16)**. The Director of Technical Services advised that the matter will be investigated.

Meeting closed 7 pm