

# AGENDA

for the

# FINANCIAL MANAGEMENT COMMITTEE MEETING

to be held on

**MONDAY 11<sup>TH</sup> FEBRUARY 2013**

**commencing at 4.00PM**

***THIS DOCUMENT IS UNDER A MEDIA EMBARGO UNTIL  
CONSIDERED BY COUNCIL***

6 February 2013

Dear Member

**NOTICE OF MEETING**

Notice is hereby given pursuant to the Local Government Act 1999 as amended that a meeting for the Financial Management Committee has been called for:-

**DATE:** Monday 11<sup>th</sup> February 2013

**TIME:** 4.00pm

**PLACE:** CEO Office  
Civic Centre  
60 Tasman Terrace  
Port Lincoln

Please find enclosed a copy of the Agenda for the meeting.

Yours sincerely



For Geoff Dodd  
**CHIEF EXECUTIVE OFFICER**

## AGENDA

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COMMITTEE	Financial Management Committee
MEETING DATE	Monday 11 <sup>th</sup> February 2013 at 4.00pm
LOCATION	CEO OFFICE, LEVEL 1 60 TASMAN TERRACE, PORT LINCOLN
FILE REF	AGEN20136

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1. **PRESENT**

2. **APOLOGIES**

3. **MINUTES OF THE PREVIOUS MEETINGS**

Confirmation of the Minutes of the previous Financial Management Committee Meeting held on Wednesday 3 October 2012

**Recommendation**

That the Minutes of the previous Financial Management Committee Meeting held Wednesday 3 October 2012 as per copies supplied to members be adopted as a true and correct record of that meeting.

4. **BUSINESS ARISING FROM THE MINUTES**

5. **OFFICERS REPORTS**

5.1. *Manager Corporate Services*

5.1.1. *September Budget Review*

**ATTACHMENT BUDG20132**

**Recommendation**

The Financial Management Committee, having reviewed the September 2013 budget review document BUDG20132, makes recommendation to Council, that the requirements of the Local Government (Financial Management) Regulations 1999 Part 2, Section 9(a) have been met.

5.1.2. *Progress on asset management plans & long term financial plan*

**Officers Comment**

For Information Only

**5.1.3.     *Annual Work Plan***

**Officers Comment**

For Information Only

**6.     URGENT BUSINESS WITHOUT NOTICE**

**7.     NEXT MEETING**

**8.     CLOSURE**



## REPORT

<b>Committee</b>	<b>Financial Management</b>
<b>Meeting Date</b>	<b>11<sup>th</sup> February 2013</b>
<b>Report Author</b>	<b>Jo Calliss, Manager Corporate Services</b>
<b>File Ref</b>	<b>REP201319</b>

### 1. SEPTEMBER BUDGET REVIEW

Section 9(a) of the Local Government (Financial Management) Regulations 2011 requires that, at least twice between 30 September and 31 May, Council must prepare and consider a report showing “a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled *Uniform Presentation of Finances*; I consider these to be “interim reviews”.

Furthermore, Section 9(b) states that between 30 November and 15 March, Council must consider “a report showing a revised forecast of *each item* shown in its budgeted financial statements for the relevant financial year compared with the estimates set out in the budget presented in a manner consistent with the Model Financial Statements”; this essentially is a “mid-year review” and will provide more detail than the two other reviews.

The LGA published Financial Sustainability Information Paper No. 25 “Monitoring Council Budget Performance”, which recommends the minimum format for the interim reviews be the *Uniform Presentation of Finances*. In addition to this, I have included Cash Flow Statement, Financial Indicators and Capital reports to provide a more rounded view of Council’s finances.

The September budget review as presented essentially picks up Council motions since the start of the financial year as well as capital works carried forward from 2011/12. As in the past, I have also included a summary of variances of \$10,000 or greater and an explanation of why the variances have occurred.

### ATTACHMENT BUDG20132

#### Recommendation

**The Financial Management Committee, having reviewed the September 2013 budget review document BUDG20132, makes recommendation to Council, that the requirements of the Local Government (Financial Management) Regulations 1999 Part 2, Section 9(a) have been met.**

### 2. PROGRESS ON ASSET MANAGEMENT PLANS & LONG TERM FINANCIAL PLAN

Council has now received the first draft of Asset Management Plans (AMPs) for Buildings & Structures, Stormwater and Recreation Assets. The AMP for Road Assets is still outstanding, as staff are still reviewing and validating the raw data. A significant amount of work has been done on the Building & Structures AMP, which includes not only a review of the financial forecasts, but of alignment with Strategic Directions, service levels, future demand, identification of deficient assets, risk assessment and improvement plans.

It is intended that this work continue throughout February with a view to feeding the draft information into the Long Term Financial Plan in March, in readiness for 2013/14 budget preparation.

### **Officers Comment**

For information only

### **3. ANNUAL WORK PLAN**

The Financial Management Committee is required to have an annual work plan, consistent with its terms of reference. The following work plan was reviewed by this Committee on 3 October 2012 and endorsed by Council at its meeting of 8 October 2012. The Financial Management Committee is required to review and report on its performance, training requirements and terms of reference each year.

<b>Month</b>	<b>Description</b>	<b>Progress</b>
September	<u>Independence of Council Auditor</u> As per the Local Government (Financial Management) Regulations 1999 16A, the Presiding Officer of the Audit Committee is required to sign a statement to certify that the Auditor is independent of Council.	<i>23/10/2012</i>
September	<u>Auditor Visit</u> The committee, without Council Management present, should endeavour to meet with council's External Auditor during their audit visit	<i>3/10/2012</i>
September	<u>Risk Management</u> Review results & actions arising as a result of the LGAMLS Risk Management Review.	<i>Not required this year due to Council's participation in WorkCover's audit for LGAWCS self-insurers licence renewal</i>
October	<u>Review of Internal Financial Controls</u> Review progress towards compliance with Internal Financial Control framework.	<i>No progress as yet – potential for this to be Shared Service between PLCC, DCLEP &amp; TB. Correspondence received from Dean Newbery &amp; Partners regarding key issues identified across LG</i>
October	<u>Audit Opinion</u> Ensure that the Auditor has provided an Audit Opinion, prior to Council adoption of the General Purpose Financial Report.	<i>14/11/2012</i>
October	<u>1<sup>st</sup> Interim Budget Review</u> Financial Management Committee to review September Budget Review document as presented by MCS.	<i>Presented to this meeting</i>
November	<u>Appointment to the Financial Management Committee</u> Appointments to the committee are reviewed on an annual basis.	<i>13/11/2012</i>
November	<u>Grants Commission - General Purpose Financial Report</u> Ensure that once adopted by Council, the GPFR must be submitted on or before 30 <sup>th</sup> November 2012 to The Minister and the SA Local Government Grants Commission.	<i>27/11/2012</i>
November	<u>Long Term Financial Plan</u> Report progress towards completion of Long Term Financial Plan which reflects Council's Strategic Plan.	<i>Workshop held 10/12/12, pending finalisation of asset management plans</i>

November	<u>Report on Financial Results</u> In accordance with the Local Government (Financial Management) Regulations 2011, Council must consider a report showing the audited financial results of the council for the previous financial year compared with the budgeted financial results, set out in a manner consistent with the Model Financial Statements.	<i>Council meeting 17/12/12</i>
March	<u>Mid-Year Budget Review</u> Financial Management Committee to review Mid-Year Budget Review document as presented by MCS.	
March	<u>Fraud Risk Assessment</u> Review of Council's exposure to fraudulent activity by employees.	
March	<u>Draft Annual Business Plan</u> As per Section 123 (3), a draft Annual Business Plan must be prepared. The Financial Management Committee should review the document ensuring it is in line with Strategic Plan, and make recommendation to Council, including public consultation strategies.	
March	<u>Asset Management Plans</u> The AMP's should be reviewed by the Financial Management Committee to ensure they support the LTFP and Strategic Plans.	
April	<u>2<sup>nd</sup> Interim Budget Review</u> Financial Management Committee to review the 2 <sup>nd</sup> Interim Budget Review document as presented by MCS.	
April	<u>Annual Business Plan (ABP)</u> Once the draft ABP has undergone public consultation, and submissions have been given consideration, the Draft Budget can be prepared. The Draft Budget <i>may</i> be reviewed by the Financial Management Committee prior to a Council Workshop if deemed necessary.	
May	<u>Adoption of Annual Business Plan and Budget</u> The Financial Management Committee may choose to review and endorse the final ABP and Budget prior to adoption by Council, which may be after 31st May and before 31st August.	
May	<u>Review of Projects which may be subject to LG Act Section 48/130A</u> Outline of projects proposed for the coming year which may trigger the requirements of LG Act Section 48 or 130A	
May	<u>Review of Strategic Plan &amp; LTFP &amp; AMP</u> As per Sect 122(4) the Strategic Plan, LTFP and AMP's must be reviewed as soon as practicable after adoption of the ABP. The DCCS should prepare a report to this effect and the Financial Management Committee should make recommendation for endorsement.	
May	<u>Audit Interim Visit</u> The Financial Management Committee should review the report on the external auditor's interim audit findings, and suggest policy or procedural changes if deemed necessary.	
June	<u>Report to Council on Work Plan</u> Outputs relative to the Financial Management Committee Work Plan including a self-assessment for the financial year, comments on any suggested changes to Terms of Reference, identified training for committee, and next financial year work plan.	

### **Officers Comment**

For information only



# City of Port Lincoln

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BUDG20132

7.11.1.1

Template No 7-11-T

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## SEPTEMBER 2012 BUDGET REVIEW

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# CITY OF PORT LINCOLN

## Operating Budget by Program

P1

	Adopted 2012/ 2013 Budget	September 2012 Budget Review	Variance %
<b>Budget Summary Operational Expenses</b>	<b>\$</b>	<b>\$</b>	
Administration	2,681,488	2,688,988	0%
Public Order & Safety	343,822	350,517	2%
Health	112,339	112,339	0%
Social Security & Welfare	51,050	80,850	58%
Housing & Community Amenities	4,735,236	4,955,706	5%
Protection of the Environment	243,619	243,619	0%
Sport & Recreation	2,251,501	2,428,221	8%
Mining, Manufacturing & Construction	127,630	127,630	0%
Transport & Communication	1,646,722	1,646,722	0%
Economic Affairs	314,256	318,256	1%
Other Purposes NEC	1,393,509	1,391,521	0%
	<b>13,901,172</b>	<b>14,344,369</b>	OK
<b>Budget Summary Operational Revenue</b>	<b>Adopted 2012/ 2013 Budget</b>	<b>September 2012 Budget Review</b>	
Administration	11,030,414	11,035,414	0%
Public Order & Safety	171,761	171,761	0%
Health	10,298	10,298	0%
Social Security & Welfare	19,620	53,620	173%
Housing & Community Amenities	1,010,356	1,165,756	15%
Protection of the Environment	20,000	20,000	0%
Sport & Recreation	218,254	265,977	22%
Mining, Manufacturing & Construction	36,052	36,052	0%
Transport & Communication	170,506	488,735	187%
Economic Affairs	1,300	1,300	0%
Other Purposes NEC	846,374	846,374	0%
	<b>13,534,935</b>	<b>14,095,287</b>	OK
<b>Operational Surplus/(Deficit)</b>	<b>(366,237)</b>	<b>(249,082)</b>	

### Major Contributors to Variances (individual line items greater than \$10,000)

#### Operational Expenses

##### Social Security & Welfare

Job 13300 Youthoria: Purchase of digital projector \$34,000 (offset by revenue)

##### Housing & Community Amenities

Job 14625 Refund of Open Space Contribution: Land Division application withdrawn \$65,000

GL 1460320 Marina Maintenance Costs (DTEI) \$155,400 (offset by revenue)

##### Sport & Recreation

Jobs 16015/6 Civic Hall Coordinator Salary & Superannuation \$40,100

Job 16148 Library Rental Payments \$27,375

Job 16471 Boston Sports Association Contribution \$30,000

Job 16475 Conceptual Design - Parnkalla Trail Foreshore Extension \$65,000

Job 16732 Longhai Delegation \$13,795

#### Budget Summary Operational Revenue

##### Social Security & Welfare

GL 1330121 Youth Income: funds received from Treasurer for Youthoria projector \$34,000

##### Housing & Community Amenities

GL 1460431 Marina Maintenance Reimbursement for DTEI costs \$155,400

##### Sport & Recreation

GL 1640281 Grants/contributions for Parnkalla Trail Foreshore Extension \$32,000 & Skate Park Notice Board \$2,000

GL 1670151 International Relations Income \$15,000

##### Transport & Communication

GL 2010401 Roads to Recovery Funding: reinstated now Council has met its expenditure requirements \$318,229

COA

**UNIFORM PRESENTATION OF FINANCES  
FOR THE YEAR ENDED 30th JUNE 2013**

	SEPTEMBER 2012 BUDGET REVIEW	2012-2013 ORIGINAL BUDGET
Income	14,095,287	13,534,935
less Expenses	14,344,369	13,901,172
Operating Surplus/(Deficit)	(249,082)	(366,237)
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	1,699,697	1,634,775
less Depreciation, Amortisation & Impairment	2,412,760	2,412,760
less Proceeds from Sale of Replaced Assets	20,136	11,500
	(733,199)	(789,485)
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	1,760,615	1,585,721
less Amounts received specifically for New and Upgraded Assets	276,000	110,000
less Proceeds from Sale of Surplus Assets	(1,000)	-
	1,485,615	1,475,721
<b>Net Lending/(Borrowing) for Financial Year</b>	<b>1,001,498</b>	<b>1,052,473</b>

The Uniform Presentation of Finances highlights the operating surplus/(deficit) measure which is considered the most critical indicator of Council's financial performance.

It also includes a measure known as net lending/(borrowing) as the bottom line, which takes account of both operating & capital activities for the financial year. Achieving a zero result on net lending/(borrowing) essentially means that the Council has met all of its operating & capital expenditure from the current year's income.

Note that financing and some investing activities are excluded from the Uniform Presentation.

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30th JUNE 2013**

	<b>2012-2013 Budget (Original)</b>	<b>September 2012 Budget Review</b>	<b>2011-2012 Audited Actuals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Operating Receipts	12,426,061	12,985,924	16,041,252
Investment Receipts	161,874	161,874	299,039
<b><u>Payments</u></b>			
Operating Payments to suppliers & employees	(10,557,212)	(11,000,409)	(11,640,672)
Finance Payments	\$ -	\$ -	(75,829)
<b>Net Cash provided by (or used in) Operating Activities</b>	<b><u>2,030,723</u></b>	<b><u>2,147,389</u></b>	<b><u>4,623,790</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Amounts specifically for new or upgraded assets	110,000	276,000	178,400
Sale of Replaced assets	11,500	20,136	18,091
Sale of Surplus assets	-	1,000	-
Repayments of Loans by community groups	52,900	118,764	26,291
<b><u>Payments</u></b>			
Expenditure on renewal/replacement of assets	(1,573,795)	(1,637,630)	(1,799,019)
Expenditure on new/upgraded assets	(1,585,721)	(1,760,615)	(2,425,851)
Loans made to community groups	(100,000)	(130,000)	(150,000)
<b>Net Cash provided by (or used in) Investing Activities</b>	<b><u>(3,085,116)</u></b>	<b><u>(3,112,345)</u></b>	<b><u>(4,152,088)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Proceeds from Borrowings			
Proceeds from Aged Care Facility Deposits	160,000	160,000	
<b><u>Payments</u></b>			
Repayments of Borrowings	(132,000)	(132,000)	(543,625)
Repayment of Aged Care Facility Deposits	(12,200)	(12,200)	\$ -
<b>Net cash provided by (or used in) Financing Activities</b>	<b><u>15,800</u></b>	<b><u>15,800</u></b>	<b><u>(543,625)</u></b>
<b>Net Increase (Decrease) in cash Held</b>	<b>(1,038,593)</b>	<b>(949,156)</b>	<b>(71,923)</b>
<b>Cash &amp; Cash Equivalents at beginning of Period</b>	<b>4,866,985</b>	<b>4,511,491</b>	<b>4,583,414</b>
<b>Cash &amp; Cash Equivalents at end of period</b>	<b><u>3,828,392</u></b>	<b><u>3,562,335</u></b>	<b><u>4,511,491</u></b>

COA	AREA	CLASS	COA	Description	Job	2012-2013 Budget (Original)	September 2012 Budget Review	Variance > 10k Comments	YTD 2012-13
Capital Expenditure									
RENEWAL / REPLACEMENT OF EXISTING ASSETS = EX									
NEW / UPGRADED ASSETS = NEW									
NEW	ADMIN	BUILD	1010000	Office Building Capital					
NEW	ADMIN	F&F	1010040	Office IT Capital		\$10,000.00	\$10,000.00	\$0.00	\$0.00
NEW	ADMIN	F&F	1010050	Office Furniture, Equipment & Fittings Capital		\$30,000.00	\$30,000.00	\$530.01	\$530.01
						\$0.00	\$0.00	\$0.00	\$0.00
						\$40,000.00	\$40,000.00	\$530.01	\$530.01
EX	PUBLIC	BUILD	1100000	Dogs Building Capital	B0102	\$70,000.00	\$70,000.00	\$0.00	\$0.00
				PUBLIC ORDER & SAFTEY		\$70,000.00	\$70,000.00	\$0.00	\$0.00
EX	SOCIAL	BUILD	1330170	Kirton Court Units - LGFA capital upgrades		\$0.00	\$0.00	\$0.00	\$0.00
				SOCIAL SEC & WELFARE		\$0.00	\$0.00	\$0.00	\$0.00
NEW	HOUSE	INF	1430040	Sangarb Plant	OC0270	\$100,000.00	\$100,000.00		\$11,219.00
NEW	HOUSE	INF	1430040	Sangarb Plant	OC0271	\$25,000.00	\$25,000.00	\$0.00	\$0.00
EX	HOUSE	BUILD	1420000	Public Conveniences Capital	B0086	\$200,000.00	\$200,000.00	\$1,506.00	\$1,506.00
EX	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0231	\$0.00	\$850.00	\$850.00	\$850.00
NEW	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0294	\$400,000.00	\$400,000.00	\$41,550.40	\$41,550.40
NEW	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0267	\$60,000.00	\$60,000.00	\$8,521.25	\$8,521.25
NEW	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0234	\$40,000.00	\$40,000.00	\$8,690.97	\$8,690.97
NEW	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0283	\$20,000.00	\$20,000.00	\$9,331.58	\$9,331.58
EX	HOUSE	BUILD	1430000	San/Garb Land & Build Cap.	B0293	\$0.00	\$0.00	\$0.00	\$0.00
EX	SPORT	INF	1460000	Street Furniture	OC0046	\$18,000.00	\$18,000.00	\$0.00	\$0.00
EX	SPORT	INF	1460000	Street Furniture	OC0042	\$32,800.00	\$32,800.00	\$0.00	\$0.00
EX	SPORT	INF	1460000	Street Furniture	OC0275	\$6,560.00	\$6,560.00	\$88.28	\$88.28
NEW	HOUSE	INF	1470000	Stormwater Drainage	D6001	\$0.00	\$0.00	\$0.00	\$0.00
NEW	HOUSE	INF	1470000	Stormwater Drainage	D0223	\$126,500.00	\$126,500.00	\$51,316.15	\$51,316.15
NEW	HOUSE	INF	1470000	Stormwater Drainage	D9250	\$0.00	\$0.00	\$0.00	\$0.00
NEW	HOUSE	INF	1470000	Stormwater Drainage	D0220	\$0.00	\$0.00	\$0.00	\$0.00
EX	HOUSE	INF	1470000	Stormwater Drainage	D0710	\$8,680.00	\$8,680.00	\$0.00	\$0.00
EX	HOUSE	INF	1470000	Stormwater Drainage	D0711	\$4,500.00	\$4,500.00	\$0.00	\$0.00
EX	HOUSE	INF	1470000	Stormwater Drainage	D0222	\$0.00	\$0.00	\$0.00	\$0.00
NEW	HOUSE	INF	1470000	Stormwater Drainage	D0712	\$15,400.00	\$15,400.00	\$3,500.00	\$3,500.00
NEW	HOUSE	INF	1470000	Stormwater Drainage	D0278	\$117,750.00	\$117,750.00	\$35,215.14	\$35,215.14
				HOUSING & COMMUNITY		\$1,175,190.00	\$1,176,040.00	\$171,788.77	\$171,788.77
NEW	ENVIR	INF	1530000	Coast & Clean Seas	OC0290	\$0.00	\$0.00	\$0.00	\$0.00
NEW	ENVIR	INF	1530000	Coast & Clean Seas	OC0248	\$0.00	\$45.00	\$44.14	\$44.14
NEW	ENVIR	INF	1530000	Coast & Clean Seas	OC0250	\$0.00	\$0.00	\$2,671.03	\$2,671.03
NEW	ENVIR	INF	1530000	Coast & Clean Seas	OC0291	\$0.00	\$0.00	\$0.00	\$0.00
EX	ENVIR	INF	1530000	Coast & Clean Seas	OC0269	\$0.00	\$35,000.00	\$22,313.00	\$22,313.00
				PROTECTION OF ENVIRONMENT				Carried FWD from 11/12 (work not commenced)	
EX	ENVIR	INF	1530000	Coast & Clean Seas	OC0251	\$10,000.00	\$10,000.00	\$75.05	\$75.05
NEW	ENVIR	INF	1530000	Coast & Clean Seas	OC0252	\$83,000.00	\$83,000.00	\$0.00	\$0.00
						\$93,000.00	\$128,045.00	\$25,103.22	\$25,103.22

2012-2013 Budget						September 2012 Budget	Variance > 10k	
(Original)						Review	Comments	
COA	AREA	CLASS	COA	Job	Description			YTD 2012-13
Capital Expenditure								
EX	SPORT	F&F	1610040	Library Equipment	Library IT Hardware	\$0.00	\$0.00	\$0.00
EX	SPORT	F&F	1610040	Library Equipment	Library Shelving	\$12,000.00	\$11,000.00	\$10,247.58
EX	SPORT	F&F	1610040	Library Equipment	Library Office Furniture	\$0.00	\$0.00	\$0.00
EX	SPORT	F&F	1610040	Library Equipment	Library IT Software	\$35,000.00	\$35,000.00	\$0.00
NEW	SPORT	F&F	1610040	Library Equipment	Library Ancillary Equipment	\$0.00	\$0.00	\$0.00
NEW	SPORT	F&F	1610180	Library Books Free of Charge	Library Ancillary Equipment	\$60,980.00	\$62,067.00	\$0.00
EX	SPORT	INF	1630080	Parks and Gardens	ADELAIDE PLACE LANDSCAPING	\$0.00	\$0.00	\$0.00
NEW	SPORT	BUILD	1600000	Community Halls Building Capital	ARTEYREA SOLAR PANELS	\$0.00	\$0.00	\$0.00
EX	SPORT	INF	1640000	Sport & Recreation	BILLY LIGHTS POINT BOAT RAMP	\$100,000.00	\$100,000.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	BISHOP STREET PAVING & IRRIGATION	\$0.00	\$0.00	\$0.00
EX	SPORT	INF	1640000	Sport & Recreation	BMX TRACK PERIMETER FENCE	\$0.00	\$0.00	\$0.00
EX	SPORT	INF	1640000	Sport & Recreation	Centenary Oval Seating	\$19,000.00	\$19,000.00	\$0.00
EX	SPORT	INF	1640000	Sport & Recreation	CITY OF ADELAIDE SHIPWRECK FENCING	\$0.00	\$0.00	\$0.00
EX	SPORT	BUILD	1600000	Community Halls Building Capital	CIVIC HALL CANOPY/BALCONY	\$60,000.00	\$60,000.00	\$5,000.00
EX	SPORT	INF	1630080	Parks and Gardens	DICKENS PARK IRRIGATION	\$7,000.00	\$7,000.00	\$130.00
EX	SPORT	INF	1630080	Parks and Gardens	EYRE STREET - LIVERPOOL TO WASHINGTON	\$16,000.00	\$16,000.00	\$2,526.44
new	SPORT	INF	1640000	Sport & Recreation	KIRTON POINT JETTY SOLAR LIGHTS	\$8,000.00	\$8,000.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	HERITAGE TRAIL	\$0.00	\$141,000.00	\$11,035.00
EX	SPORT	INF	1630080	Parks and Gardens	LIVERPOOL STREET - PORTER TO COORONG	\$20,000.00	\$20,000.00	\$5,813.39
NEW	SPORT	INF	1630080	Parks and Gardens	Liverpool Street - Trees & Irrigation	\$0.00	\$0.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	PARKALLA TRAIL BASE PREP FROM BOSTON HOTEL TO WHARF	\$20,000.00	\$20,000.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	PARKALLA TRAIL RETAINING WALL FROM BOSTON HOTEL TO WHARF	\$12,000.00	\$12,000.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	PARKALLA TRAIL SEAL FROM BOSTON HOTEL TO WHARF	\$28,000.00	\$28,000.00	\$0.00
new	SPORT	INF	1640000	Sport & Recreation	RAVENDALE HOCKEY PAVING	\$3,800.00	\$3,800.00	\$0.00
EX	SPORT	INF	1640000	Sport & Recreation	SKATE PARK SUBMERSIBLE PUMP	\$3,000.00	\$3,000.00	\$0.00
NEW	SPORT	INF	1630080	Parks and Gardens	SOUTH POINT DRIVE RESERVE PAVING & BOLLARDS	\$15,000.00	\$15,000.00	\$4,876.52
EX	SPORT	INF	1640000	Sport & Recreation	TENNYSOON TERRACE TENNIS COURT FENCING	\$40,000.00	\$65,000.00	\$38,740.48
new	SPORT	INF	1650040	Sport & Recreation	TOWN JETTY SWIMMING ENCLOSURE	\$20,000.00	\$20,000.00	\$0.00
EX	SPORT	INF	1630080	Parks and Gardens	WELLINGTON SQUARE PLAY EQUIPMENT	\$100,000.00	\$100,000.00	\$0.00
NEW	SPORT	F&F	1610120	Library Books Purchased	SPORT & RECREATION	\$3,000.00	\$4,000.00	\$3,771.42
						\$582,780.00	\$749,867.00	\$82,140.83
EX	TRANS	INF	1640000	Rail Corridor Capital	Rail Corridor Fencing	\$0.00	\$0.00	\$0.00
NEW	TRANS	INF	2060290	Bus Shelters	CBD BUS SHELTERS	\$16,000.00	\$16,000.00	\$0.00
EX	TRANS	INF	2000000	Road Construction Base	ADELAIDE PLACE - WASHINGTON TO TASMAN	\$0.00	\$0.00	\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	ADELAIDE PLACE - WASHINGTON TO TASMAN	\$0.00	\$0.00	\$0.00
EX	TRANS	INF	2000100	Road Cons - Kerb & Gutter	ADELAIDE PLACE - WASHINGTON TO TASMAN	\$0.00	\$0.00	\$0.00
EX	TRANS	INF	2000120	Footpath Construction	ADELAIDE PLACE - WASHINGTON TO TASMAN	\$0.00	\$0.00	\$0.00
EX	TRANS	INF	2000000	Road Construction Base	EYRE STREET - LIVERPOOL TO WASHINGTON	\$28,688.00	\$28,688.00	\$0.00
EX	TRANS	INF	2000000	Road Construction Base	STAMFORD TERRACE - FOLLETT TO MARINA	\$7,607.00	\$7,607.00	\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	EYRE STREET - LIVERPOOL TO WASHINGTON	\$6,500.00	\$6,500.00	\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	STAMFORD TERRACE - FOLLETT TO MARINA	\$7,875.00	\$7,875.00	\$0.00
EX	TRANS	INF	2000100	Road Cons - Kerb & Gutter	EYRE STREET - LIVERPOOL TO WASHINGTON	\$3,100.00	\$3,100.00	\$0.00
EX	TRANS	INF	2000120	Footpath Construction	EYRE STREET - LIVERPOOL TO WASHINGTON	\$20,900.00	\$20,900.00	\$0.00
EX	TRANS	INF	2000120	Footpath Construction	EYRE STREET - WASHINGTON TO TASMAN	\$32,850.00	\$32,850.00	\$0.00
EX	TRANS	INF	2000000	Road Construction Base	GRANTALA ROAD - NOOTINA TO WESTERN	\$0.00	\$0.00	\$0.00
NEW	TRANS	INF	2000000	Road Construction Base	APPROACH	\$0.00	\$0.00	\$0.00
					LEBRUN STREET RETAINING WALL			

COA	AREA	CLASS	COA	Capital Expenditure	Job	Description	2012-2013 Budget		September 2012 Budget	Variance > 10k	
							(Original)	Review		Comments	YTD 2012-13
NEW	TRANS	INF	2000000	Road Construction Base	R0474	STAMFORD TERRACE - WINDSOR TO CORONATION	\$43,631.00	\$43,631.00			\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	RS0474	STAMFORD TERRACE - WINDSOR TO CORONATION	\$33,686.00	\$33,686.00			\$0.00
EX	TRANS	INF	2000100	Road Cons - Kerb & Gutter	KG0512L	WASHINGTON STREET - EYRE TO BLIGH	\$11,050.00	\$11,050.00			\$0.00
EX	TRANS	INF	2000100	Road Cons - Kerb & Gutter	KG0444R	STAMFORD TERRACE - CORONATION TO FOLLETT	\$24,010.00	\$24,010.00			\$0.00
EX	TRANS	INF	2000100	Road Cons - Kerb & Gutter	KG0628	STAMFORD TERRACE - WINDSOR TO CORONATION	\$9,500.00	\$9,500.00			\$0.00
EX	TRANS	INF	2000000	Road Construction Base	R0349	NAPOLEON STREET - PORTER TO MORTLOCK	\$10,000.00	\$10,000.00			\$7,420.00
EX	TRANS	INF	2000000	Road Construction Base	R0762	WINDSOR AVENUE - STAMFORD TO END	\$23,500.00	\$23,500.00			\$3,234.07
EX	TRANS	INF	2000120	Footpath Construction	F0128	WASHINGTON STREET - EYRE TO BLIGH	\$71,500.00	\$71,500.00			\$5,807.45
EX	TRANS	INF	2000120	Footpath Construction	F0147L	PORTER STREET - DUBLIN TO LEBRUN	\$0.00	\$0.00			\$0.00
EX	TRANS	INF	2000120	Footpath Construction	F0149	LIVERPOOL STREET - PORTER TO COORONG	\$21,500.00	\$24,720.00			\$31,603.55
EX	TRANS	INF	2000120	Footpath Construction	F0169	STAMFORD TERRACE - CORONATION TO FOLLETT	\$10,100.00	\$10,100.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0340R	HILLTOP DRIVE - OCEAN AVE TO FLINDERS HWY	\$0.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0363L	BRIDGE CRESCENT - FOOTBRIDGE TO ST ANDREWS	\$16,200.00	\$16,200.00			\$13,685.51
NEW	TRANS	INF	2000120	Footpath Construction	F0346L	MCDONALD AVENUE - NORMANDY TO BDY NO 23	\$0.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0347L	MCDONALD AVENUE - BDY NO 23 TO BRETON	\$0.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0348R	MORGAN STREET - SWAN TO TOBRUK	\$0.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0142R	MORTLOCK TERRACE - PARK TCE TO ROUNDABOUT	\$13,500.00	\$13,500.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0149R	LIVERPOOL STREET (PORTER TO EYRE)	\$0.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0150R	LIVERPOOL STREET (COORONG TO BLIGH)	\$0.00	\$5,739.00			\$5,736.66
NEW	TRANS	INF	2000120	Footpath Construction	F0350L	SHAEN STREET - LINCOLN TO FLAXMAN	\$4,200.00	\$0.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0350R	SHAEN STREET - LINCOLN TO FLAXMAN	\$0.00	\$7,050.00			\$7,049.06
NEW	TRANS	INF	2000120	Footpath Construction	F0351L	SHAEN STREET - FLAXMAN TO HALL	\$19,800.00	\$0.00		Redirect to F0351R	\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0351R	SHAEN STREET - FLAXMAN TO HALL SLEAFORD TERRACE -	\$0.00	\$21,597.00		Redirect from F0351L and from completed job F0108L	\$21,596.25
NEW	TRANS	INF	2000120	Footpath Construction	F0103L	MATILDA/OXFORD/MORTLOCK ROUNDABOUT	\$13,500.00	\$13,500.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0354R	YARDEA STREET - YARDEA TO MILTAIE	\$9,000.00	\$9,000.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0355L	YARDEA STREET - KURLA TO 26M SW MILTAIE	\$20,250.00	\$20,250.00			\$1,946.65
NEW	TRANS	INF	2000120	Footpath Construction	F0356L	YARDEA STREET - 26M SW YARDEA TO 10M W SARAH	\$17,100.00	\$17,100.00			\$0.00
NEW	TRANS	INF	2000120	Footpath Construction	F0108L	ST ANDREWS TERRACE (KPPS BDY TO ADELPHI TCE)	\$86,450.00	\$72,826.00		Job completed	\$72,825.93
NEW	TRANS	INF	2000120	Footpath Construction	F0352L	SWAFFER STREET (MORTLOCK TCE TO MYERS ST)	\$0.00	\$0.00			\$0.00
EX	TRANS	INF	2000000	Road Construction Base	R0544	CBD UPGRADE WASHINGTON STREET - BLIGH TO EYRE	\$37,420.00	\$37,420.00			\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	RS0544	WASHINGTON STREET - EYRE TO BLIGH	\$45,670.00	\$45,670.00			\$0.00
EX	TRANS	INF	2000000	Road Construction Base	R0651	STAMFORD TERRACE - CORONATION TO FOLLETT	\$88,250.00	\$88,250.00			\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	RS0651	STAMFORD TERRACE - CORONATION TO FOLLETT	\$66,959.00	\$66,959.00			\$0.00
EX	TRANS	INF	2000010	Road Construction Surface	RS0675	GRANTALA ROAD - NOOTINA TO WESTERN APPROACH	\$0.00	\$0.00			\$0.00
EX	TRANS	INF	2010000	Road Reseals	20110	Road Reseals - Roads to be advised RSM & new nos	\$200,000.00	\$200,000.00			\$0.00
EX	NEC	P&E	2210000	Plant & Machinery Purchases Capital		TRANSPORT	\$1,020,296.00	\$1,020,278.00			\$170,905.13
							\$73,000.00	\$99,363.00		CO 12/181	\$103,904.04

COA	AREA	CLASS	COA	Job	Description	2012-2013 Budget (Original)	September 2012 Budget Review	Variance > 10k Comments	YTD 2012-13
<b>Capital Expenditure</b>									
EX	NEC	P&E	2250030	Minor Plant Purchases		\$6,230.00	\$6,230.00		\$0.00
EX	NEC	BUILD	2250000	Build Capital Improv & Purchase	B0059	\$0.00	\$10,489.00	CFWD from 11/12 - Hot Mix Surrounds	\$10,487.74
EX	NEC	BUILD	2250000	Build Capital Improv & Purchase	B0068	\$50,000.00	\$50,000.00		\$0.00
EX	NEC	BUILD	2220010	Depot Capital Improvements	B0142	\$110,000.00	\$110,000.00		\$82,003.31
					OTHER PURPOSE NEC	<b>\$239,230.00</b>	<b>\$276,082.00</b>		<b>\$196,395.09</b>
					ECONOMIC AFFAIRS NEC	\$0.00	\$0.00		\$0.00
TOTAL CAPITAL EXPENDITURE						\$3,220,496.00	\$3,460,312.00		\$646,863.05

COA		2012-2013 Budget Original	September 2012 Budget Review	Variance > 10k Comments	YTD 2011-12	Variance (%)
<b>Capital Revenue</b>						
1430021	Zero Waste Grant - Transfer Station	-\$50,000.00	-\$50,000.00		\$0.00	-100%
2080001	Streetscape Improvement Contributions	-\$10,000.00	-\$10,000.00		\$0.00	-100%
1630301	Places for People Open Space Grant	\$0.00	\$0.00		\$0.00	
1640331	Tennis Facility Grants & Contributions	\$0.00	-\$25,000.00	CO 12/178	\$0.00	-100%
1640411	Boating Facilities Fund Grant	-\$50,000.00	-\$50,000.00		\$0.00	-100%
1640431	Open Space Grant - Heritage Trail	\$0.00	-\$141,000.00	CO 12/169	\$0.00	-100%
		-\$110,000.00	-\$276,000.00		\$0.00	-100%



COA	AREA	CLASS	COA	Job	Description	2012-2013 Budget (Original)	September 2012 Budget Review	YTD 2012-13
<b>Capital Expenditure</b>								
RENEWAL / REPLACEMENT OF EXISTING ASSETS = EX								
NEW / UPGRADED ASSETS = NEW								
EX	HOUSE	BUILD	1420000	B0086	Public Conveniences Capital			
EX	SPORT	BUILD	1600000	B0289	Community Halls Building Capital			
EX	NEC	BUILD	2220010	B0142	Depot Capital Improvements			
EX	HOUSE	BUILD	1430000	B0231	San/Garb Land & Build Cap.			
EX	SPORT	BUILD	2250000	B0068	Build Capital Improv & Purchase			
EX	NEC	BUILD	2250000	B0059	Build Capital Improv & Purchase			
						\$420,000.00	\$431,339.00	\$99,847.05
NEW	HOUSE	BUILD	1430000	B0283	San/Garb Land & Build Cap.			
NEW	HOUSE	BUILD	1430000	B0267	San/Garb Land & Build Cap.			
NEW	PUBLIC	BUILD	1100000	B0102	Dogs Building Capital			
NEW	HOUSE	BUILD	1430000	B0234	San/Garb Land & Build Cap.			
NEW	HOUSE	BUILD	1430000	B0294	San/Garb Land & Build Cap.			
NEW	ADMIN	BUILD	1010000		Office Building Capital			
						\$600,000.00	\$600,000.00	\$68,094.20
<b>BUILDINGS &amp; OTHER STRUCTURES</b>						<b>\$1,020,000.00</b>	<b>\$1,031,339.00</b>	<b>\$167,941.25</b>
EX	SPORT	F&F	1610040		Library Shelving			
EX	SPORT	F&F	1610040		Library IT Software			
						\$12,000.00	\$11,000.00	\$10,247.58
						\$35,000.00	\$35,000.00	\$0.00
						\$47,000.00	\$46,000.00	\$10,247.58
NEW	ADMIN	F&F	1010040		Office IT Capital			
						\$30,000.00	\$30,000.00	\$530.01
						\$30,000.00	\$30,000.00	\$530.01
NEW	SPORT	F&F	1610040		Library Equipment			
						\$0.00	\$0.00	\$0.00
						<b>\$77,000.00</b>	<b>\$76,000.00</b>	<b>\$10,777.59</b>
NEW	SPORT	F&F	1610120		Library Books Purchased			
						\$3,000.00	\$4,000.00	\$3,771.42
						\$3,000.00	\$4,000.00	\$3,771.42
NEW	SPORT	F&F	1610180		Library Books Free of Charge			
						\$60,980.00	\$62,067.00	\$0.00
						<b>\$63,980.00</b>	<b>\$66,067.00</b>	<b>\$3,771.42</b>
EX	HOUSE	INF	1470000	D0710	Stormwater Drainage			
EX	HOUSE	INF	1470000	D0711	Stormwater Drainage			
						\$8,680.00	\$8,680.00	\$0.00
						\$4,500.00	\$4,500.00	\$0.00
						\$13,180.00	\$13,180.00	\$0.00
NEW	HOUSE	INF	1470000	D0712	Stormwater Drainage			
NEW	HOUSE	INF	1470000	D0278	Stormwater Drainage			
NEW	HOUSE	INF	1470000	D0223	Stormwater Drainage			
						\$15,400.00	\$15,400.00	\$3,500.00
						\$117,750.00	\$117,750.00	\$35,215.14
						\$126,500.00	\$126,500.00	\$51,316.15
						\$259,650.00	\$259,650.00	\$90,031.29
						<b>\$272,830.00</b>	<b>\$272,830.00</b>	<b>\$90,031.29</b>
NEW	ENVIR	INF	1530000	OC0252	Coast & Clean Seas			
EX	ENVIR	INF	1530000	OC0269	Coast & Clean Seas			
EX	ENVIR	INF	1530000	OC0251	Coast & Clean Seas			
						\$83,000.00	\$83,000.00	\$0.00
						\$0.00	\$35,000.00	\$22,313.00
						\$10,000.00	\$10,000.00	\$7,005.05

COA	AREA	CLASS	COA	Job	Description	2012-2013 Budget (Original)	September 2012 Budget Review	YTD 2012-13
Capital Expenditure								
NEW	ENVIR	INF	1530000	OC0248	WATER REUSE SCHEME - FLINDERS PARK IRRIGATION	\$0.00	\$45.00	\$44.14
NEW	ENVIR	INF	1530000	OC0250	WATER REUSE SCHEME - FORESHORE IRRIGATION	\$0.00	\$0.00	\$2,671.03
						\$93,000.00	\$128,045.00	\$25,103.22
FILTRATION						\$93,000.00	\$128,045.00	\$25,103.22
EX	SPORT	INF	1640000	OC0019	BILLY LIGHTS POINT BOAT RAMP	\$100,000.00	\$100,000.00	\$0.00
EX	SPORT	INF	1460000	OC0046	CCTV CAMERAS	\$18,000.00	\$18,000.00	\$0.00
EX	SPORT	INF	1640000	OC0256	Centenary Oval Seating	\$19,000.00	\$19,000.00	\$0.00
EX	SPORT	INF	1630080	OC0279	DICKENS PARK IRRIGATION	\$7,000.00	\$7,000.00	\$130.00
EX	SPORT	INF	1460000	OC0275	EYRE STREET - LIVERPOOL TO WASHINGTON STREET FURNITURE	\$6,560.00	\$6,560.00	\$88.28
EX	SPORT	INF	1630080	OC0274	EYRE STREET - LIVERPOOL TO WASHINGTON TREES	\$16,000.00	\$16,000.00	\$2,526.44
EX	SPORT	INF	1460000	OC0042	FORESHORE STREET FURNITURE	\$32,800.00	\$32,800.00	\$0.00
EX	SPORT	INF	1630080	OC0258	LIVERPOOL STREET - PORTER TO COORONG TREES	\$20,000.00	\$20,000.00	\$5,813.39
EX	SPORT	INF	1640000	OC0281	SKATE PARK SUBMERSIBLE PUMP	\$3,000.00	\$3,000.00	\$0.00
EX	SPORT	INF	1640000	OC0282	TENNYSON TERRACE TENNIS COURT FENCING	\$40,000.00	\$65,000.00	\$38,740.48
EX	SPORT	INF	1630080	OC0008	WELLINGTON SQUARE PLAY EQUIPMENT	\$100,000.00	\$100,000.00	\$0.00
						\$362,360.00	\$387,360.00	\$47,298.59
new	SPORT	INF	1640000	OC0283	KIRTON POINT (CARAVAN PARK) JETTY SOLAR LIGHTS	\$8,000.00	\$8,000.00	\$0.00
NEW	SPORT	INF	1630080	OC0260	HERITAGE TRAIL	\$0.00	\$141,000.00	\$11,035.00
NEW	SPORT	INF	1630080	OC0288	PARKKALLA TRAIL BASE PREP FROM BOSTON HOTEL TO WHARF	\$20,000.00	\$20,000.00	\$0.00
NEW	SPORT	INF	1630080	OC0289	PARKKALLA TRAIL RETAINING WALL FROM BOSTON HOTEL TO WHARF	\$12,000.00	\$12,000.00	\$0.00
NEW	SPORT	INF	1630080	OC0287	PARKKALLA TRAIL SEAL FROM BOSTON HOTEL TO WHARF	\$28,000.00	\$28,000.00	\$0.00
new	SPORT	INF	1640000	OC0284	RAVENDALE HOCKEY PAVING	\$3,800.00	\$3,800.00	\$0.00
NEW	HOUSE	INF	1430040	OC0271	Resource Recovery Centre Electrical	\$25,000.00	\$25,000.00	\$0.00
NEW	HOUSE	INF	1430040	OC0270	Resource Recovery Centre Fire Irrigation System	\$100,000.00	\$100,000.00	\$11,219.00
NEW	SPORT	INF	1630080	OC0278	SOUTH POINT DRIVE RESERVE PAVING & BOLLARDS	\$15,000.00	\$15,000.00	\$4,876.52
new	SPORT	INF	1650040	OC0276	TOWN JETTY SWIMMING ENCLOSURE	\$20,000.00	\$20,000.00	\$0.00
						\$231,800.00	\$372,800.00	\$27,130.52
OTHER COMMUNITY ASSETS						\$594,160.00	\$760,160.00	\$74,429.11
NEW	TRANS	INF	2060290	OC0272	CBD BUS SHELTERS	\$16,000.00	\$16,000.00	\$0.00
NEW	TRANS	INF	2000000	R0474	STAMFORD TERRACE - WINDSOR TO CORONATION	\$43,631.00	\$43,631.00	\$0.00
						\$59,631.00	\$59,631.00	\$0.00
						\$59,631.00	\$59,631.00	\$0.00

COA	AREA	CLASS	COA	Job	Description	2012-2013 Budget (Original)	September 2012 Budget Review	YTD 2012-13
<b>Capital Expenditure</b>								
EX	TRANS	INF	2000000	R0544	CBD UPGRADE WASHINGTON STREET - BLIGH TO EYRE	\$37,420.00	\$37,420.00	\$0.00
EX	TRANS	INF	2000000	R0147	EYRE STREET - LIVERPOOL TO WASHINGTON	\$28,688.00	\$28,688.00	\$0.00
EX	TRANS	INF	2000010	RS0147	EYRE STREET - LIVERPOOL TO WASHINGTON	\$6,500.00	\$6,500.00	\$0.00
EX	TRANS	INF	2000000	R0349	NAPOLEON STREET - PORTER TO MORTLOCK	\$10,000.00	\$10,000.00	\$7,420.00
EX	TRANS	INF	2000000	R0651	STAMFORD TERRACE - CORONATION TO FOLLETT	\$88,250.00	\$88,250.00	\$0.00
EX	TRANS	INF	2000010	RS0651	STAMFORD TERRACE - CORONATION TO FOLLETT	\$66,959.00	\$66,959.00	\$0.00
EX	TRANS	INF	2000000	R0475	STAMFORD TERRACE - FOLLETT TO MARINA	\$7,607.00	\$7,607.00	\$0.00
EX	TRANS	INF	2000010	RS0475	STAMFORD TERRACE - FOLLETT TO MARINA	\$7,875.00	\$7,875.00	\$0.00
EX	TRANS	INF	2000010	RS0474	STAMFORD TERRACE - WINDSOR TO CORONATION	\$33,686.00	\$33,686.00	\$0.00
EX	TRANS	INF	2000010	RS0544	WASHINGTON STREET - EYRE TO BLIGH	\$45,670.00	\$45,670.00	\$0.00
EX	TRANS	INF	2000000	R0762	WINDSOR AVENUE - STAMFORD TO END	\$23,500.00	\$23,500.00	\$3,234.07
EX	TRANS	INF	2010000	20110	Road Reseals - Roads to be advised RSM & new nos	\$200,000.00	\$200,000.00	\$0.00
<b>ROAD BASE &amp; SURFACE</b>						\$556,155.00	\$556,155.00	\$10,654.07
						<b>\$615,786.00</b>	<b>\$615,786.00</b>	<b>\$10,654.07</b>
EX	TRANS	INF	2000100	KG0140	EYRE STREET - LIVERPOOL TO WASHINGTON	\$3,100.00	\$3,100.00	\$0.00
EX	TRANS	INF	2000100	KG0444R	STAMFORD TERRACE - CORONATION TO FOLLETT	\$24,010.00	\$24,010.00	\$0.00
EX	TRANS	INF	2000100	KG0628	STAMFORD TERRACE - WINDSOR TO CORONATION	\$9,500.00	\$9,500.00	\$0.00
EX	TRANS	INF	2000100	KG0512L	WASHINGTON STREET - EYRE TO BLIGH	\$11,050.00	\$11,050.00	\$0.00
<b>KERBING</b>						\$47,660.00	\$47,660.00	\$0.00
EX	TRANS	INF	2000120	F0023	EYRE STREET - LIVERPOOL TO WASHINGTON	\$20,900.00	\$20,900.00	\$0.00
EX	TRANS	INF	2000120	F0024	EYRE STREET - WASHINGTON TO TASMAN	\$32,850.00	\$32,850.00	\$0.00
EX	TRANS	INF	2000120	F0149	LIVERPOOL STREET - PORTER TO COORONG (LHS)	\$21,500.00	\$24,720.00	\$31,603.55
EX	TRANS	INF	2000120	F0169	STAMFORD TERRACE - CORONATION TO FOLLETT	\$10,100.00	\$10,100.00	\$0.00
EX	TRANS	INF	2000120	F0128	WASHINGTON STREET - EYRE TO BLIGH	\$71,500.00	\$71,500.00	\$5,807.45
NEW	TRANS	INF	2000120	F0363L	BRIDGE CRESCENT - FOOTBRIDGE TO ST ANDREWS	\$156,850.00	\$160,070.00	\$37,411.00
NEW	TRANS	INF	2000120	F0142R	MORTLOCK TERRACE - PARK TCE TO ROUNDABOUT	\$16,200.00	\$16,200.00	\$13,685.51
NEW	TRANS	INF	2000120	F0149R	LIVERPOOL STREET (PORTER TO EYRE)	\$0.00	\$0.00	\$0.00
NEW	TRANS	INF	2000120	F0150R	LIVERPOOL STREET (COORONG TO BLIGH)	\$0.00	\$5,739.00	\$5,736.66
NEW	TRANS	INF	2000120	F0350L	SHAEN STREET - LINCOLN TO FLAXMAN	\$0.00	\$0.00	\$0.00
NEW	TRANS	INF	2000120	F0350R	SHAEN STREET - LINCOLN TO FLAXMAN	\$0.00	\$7,050.00	\$7,049.06
NEW	TRANS	INF	2000120	F0351L	SHAEN STREET - FLAXMAN TO HALL	\$0.00	\$0.00	\$0.00
NEW	TRANS	INF	2000120	F0351R	SHAEN STREET - FLAXMAN TO HALL	\$0.00	\$21,597.00	\$21,596.25
NEW	TRANS	INF	2000120	F0103L	SLEAFORD TERRACE - MATILDA/OXFORD/MORTLOCK ROUNDABOUT	\$13,500.00	\$13,500.00	\$0.00
NEW	TRANS	INF	2000120	F0108L	ST ANDREWS TERRACE (KPSS BDY TO ADELPHI TCE)	\$86,450.00	\$72,826.00	\$72,821.93

COA	AREA	CLASS	COA	Job	Description	2012-2013 Budget (Original)	September 2012 Budget Review	YTD 2012-13
<b>Capital Expenditure</b>								
NEW	TRANS	INF	2000120	F0356L	Footpath Construction			
					YARDEA STREET - 26M SW YARDEA TO 10M W SARAH	\$17,100.00	\$17,100.00	\$0.00
NEW	TRANS	INF	2000120	F0355L	Footpath Construction			
					YARDEA STREET - KURLA TO 26M SW MILTALIE	\$20,250.00	\$20,250.00	\$1,946.65
NEW	TRANS	INF	2000120	F0354R	Footpath Construction			
					YARDEA STREET - YARDEA TO MILTALIE	\$9,000.00	\$9,000.00	\$0.00
						\$200,000.00	\$196,762.00	\$122,840.06
					<b>FOOTPATHS</b>	<b>\$356,850.00</b>	<b>\$356,832.00</b>	<b>\$160,251.06</b>
EX	NEC	P&E	2210000		Plant & Machinery Purchases Capital	\$73,000.00	\$99,363.00	\$103,904.04
EX	NEC	P&E	2250030		Minor Plant Purchases	\$6,230.00	\$6,230.00	\$0.00
						\$79,230.00	\$105,593.00	\$103,904.04
					<b>PLANT &amp; EQUIPMENT</b>	<b>\$79,230.00</b>	<b>\$105,593.00</b>	<b>\$103,904.04</b>
					TOTAL EXISTING ASSETS	\$1,634,775.00	\$1,699,697.00	\$309,362.33
					TOTAL NEW ASSETS	\$1,585,721.00	\$1,760,615.00	\$337,500.72
						<b>\$3,220,496.00</b>	<b>\$3,460,312.00</b>	<b>\$646,863.05</b>

## CALCULATION OF FINANCIAL INDICATORS

## NOTE 15

	Source	2012-13	2011-12	2010-11
OPERATING SURPLUS / (DEFICIT) BEFORE CAPITAL AMOUNTS	Inc. Stmt.	-249,082	-85,301	206,852
<i>Operating Surplus - Indicator 1</i>	Inc. Stmt.	<u>-249,082</u>	<u>-85,301</u>	<u>206,852</u>
<b>Operating Surplus Ratio</b>				
Operating Surplus - <i>Indicator 1</i> (Numerator)		-249,082	-85,301	206,852
Rate revenues	Inc. Stmt.	10,326,266	9,729,549	9,719,655
Less: NRM levy raised	Note 3	-493,726	-476,760	-477,300
<i>Denominator</i>		<u>9,832,540</u>	<u>9,252,789</u>	<u>9,242,355</u>
<i>Operating Surplus Ratio - Indicator 2</i>		-3%	-1%	2%
<b>Net Financial Liabilities</b>				
Total Liabilities	Bal. Sht	4,802,259	4,802,259	4,081,797
Less: current cash & cash equivalents	Bal. Sht	-3,562,335	-4,511,491	-4,106,579
current trade & other receivables	Bal. Sht	-925,995	-968,358	-551,122
current other financial assets	Bal. Sht	-44,401	0	-7,129
non-current financial assets	Bal. Sht	-174,978	-146,478	-207,036
<i>Net Financial Liabilities - Indicator 3</i>		<u>94,550</u>	<u>-824,068</u>	<u>-790,069</u>
Total Operating Revenue	Inc. Stmt.	14,095,287	14,095,287	13,394,009
Less: NRM levy raised	Note 3	-493,726	-476,760	-477,300
<i>Denominator</i>		<u>13,601,561</u>	<u>13,618,527</u>	<u>12,916,709</u>
<i>Net Financial Liabilities Ratio - Indicator 4</i>		1%	-6%	-6%
<b>Interest Cover Ratio</b>				
Finance Costs ( <i>excluding unwinding of present value discounts &amp; premiums</i> )	Note 4	0	76,488	34,273
Less: Investment Income ( <i>excluding unwinding of present value discounts &amp; premiums</i> )	Note 3	-161,874	-289,712	-198,485
<i>Net Interest Expense</i>		<u>-161,874</u>	<u>-213,224</u>	<u>-164,212</u>
Total Operating Revenue	Inc. Stmt.	14,095,287	14,095,287	13,394,009
Less: NRM levy raised	Note 3	-493,726	-476,760	-477,300
Less: Investment Income	Note 3	-161,874	-289,712	-198,485
		<u>13,439,687</u>	<u>13,328,815</u>	<u>12,718,224</u>
<i>Interest Cover Ratio - Indicator 5</i>		-1.2%	-1.6%	-1.3%
<b>Asset Sustainability Ratio</b>				
Expenditure on renewal/replacement of assets	Csh Flow	1,637,630	-1,799,019	1,672,730
Sale of replaced assets	Csh Flow	-20,136	-18,091	-20,136
<i>Net renewal/replacement of assets</i>		<u>1,617,494</u>	<u>-1,817,110</u>	<u>1,652,594</u>
Depreciation Expense	Note 4	2,412,760	2,389,449	2,349,338
<i>Asset Sustainability Ratio - Indicator 6</i>		67%	-76%	70%
<b>Asset Consumption Ratio</b>				
Infrastructure, Property, Plant & Equipment				
- at cost	Note 7	10,009,709	19,838,919	15,424,086
- at fair value	Note 7	181,488,775	150,200,979	150,192,010
- carrying value	Note 7	147,838,062	131,566,640	129,491,676
Land				
- at cost	Note 7	0	0	23,169
- at fair value	Note 7	60,258,939	64,492,364	64,469,195
<i>Numerator</i>		87,579,123	67,074,276	64,999,312
<i>Denominator</i>		131,239,545	105,547,534	101,123,732
<i>Asset Consumption Ratio - Indicator 7</i>		67%	64%	64%
<b>Asset to Income Ratio</b>				
	Note 7	3,460,312	4,438,002	
	Inc Stmt	14,095,287	14,620,325	
		25%	30%	