

Council

FINANCIAL STATEMENTS – AUGUST 2018

Financial Statements

Meeting Date: 11 September 2018

Number of Pages: 61

# FINANCIAL STATEMENTS



FOR THE PERIOD ENDING

**31 August 2018**

Shire of Plantagenet  
Financial Statements

## CONTENTS

	Page
Description of Programs	1
Report by the Chief Executive Officer	2-4
Statement of Financial Activity	5
Statement of Net Current Assets	6
Summary of Reserve Transactions	7
Investments	8
Material Variance Explanation	9
Income & Expenditure	10

## DESCRIPTION OF ACTIVITIES WITHIN PROGRAMS

			<b>Page</b>
PROGRAM 3	General Purpose Funding	Rates	10
		General Purpose Grants	11
		Interest on Investments	11
PROGRAM 4	Governance	Members of Council	12
		Other Governance	13
		Administration Allocated	15
PROGRAM 5	Law, Order & Public Safety	Fire Prevention	17
		Emergency Services Levy	19
		Animal Control	19
		Other Law, Order & Public Safety	21
PROGRAM 7	Health	Health Administration & Inspection	22
		Preventive Services Other	23
PROGRAM 8	Education & Welfare	Old Pre-School	25
		Other Education	25
		Child Care Centre	26
		Other Welfare	26
		Aged and Disabled	27
PROGRAM 10	Community Amenities	Domestic Refuse Collection	28
		Waste Disposal Sites	29
		Sanitation Other	30
		Protection of the Environment	30
		Town Planning	30
		Cemeteries	32
		Other Community Amenities	33
PROGRAM 11	Recreation and Culture	Public Halls and Civic Centres	34
		Mount Barker Public Swimming Pool	35
		Mount Barker Recreation Centre	37
		Parks and Recreation Grounds	38
		Library Services	40
		Other Recreation and Culture	41
PROGRAM 12	Transport	Road Construction	43
		Road Maintenance	45
PROGRAM 13	Economic Services	Rural Services	46
		Feral Pig Eradication	46
		Tourism & Area Promotion	47
		Building Control	48
		Cattle Saleyards	49
		Other Economic Services	52
PROGRAM 14	Other Property Services	Vehicle Licencing	53
		Private Works	55
		Public Works Overhead Allocations	55
		Plant Operating Costs	56
		Unclassified	58

**REPORT BY THE CHIEF EXECUTIVE OFFICER**

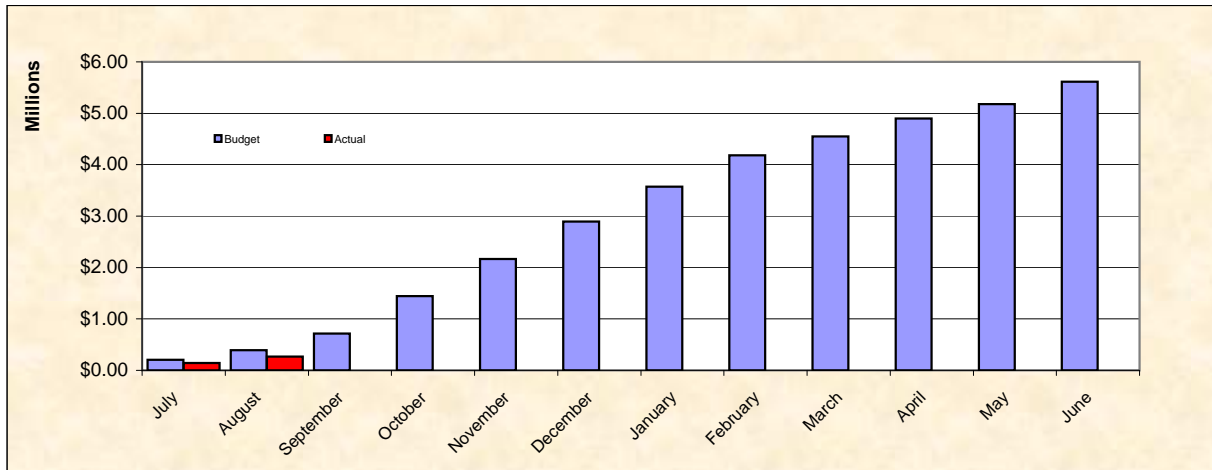
**Basis of the Report**

This report is prepared to meet the compliance requirements of the Local Government (Financial Management) Regulations for monthly reports and applicable Accounting Standards. The report has been prepared on an accrual basis under the convention of historical cost accounting.

The financial information in this report has been compiled to show the annual budget (original and adjusted), year to date budget and the income and expenditure for the period ended 31 August 2018. This provides a comparison of the financial performance against the forecasts for the same period. Accounts with a budget variance as specified by the Council have been identified and details are included in Note 4.

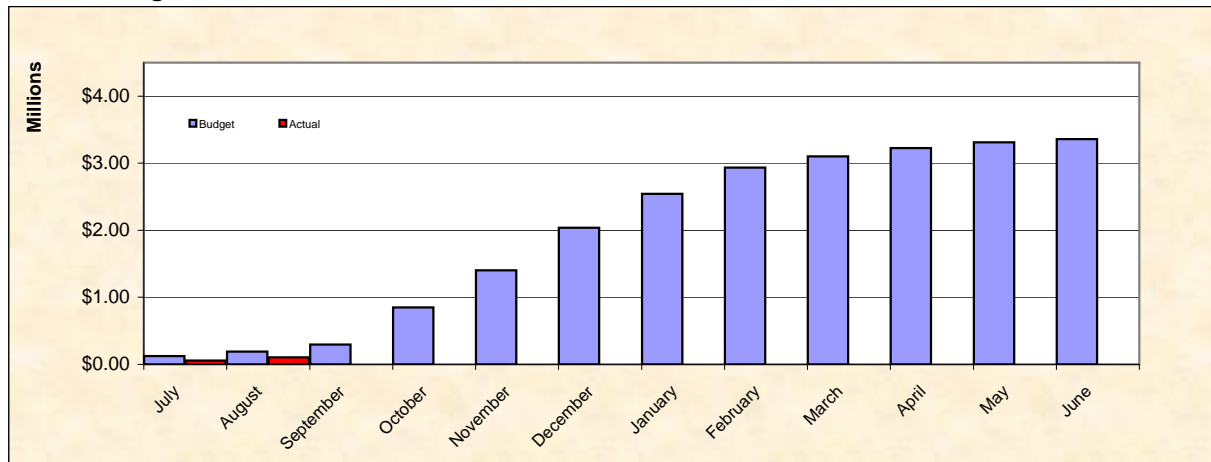
All bank account reconciliations are complete and up to date.

**All Capital Projects**



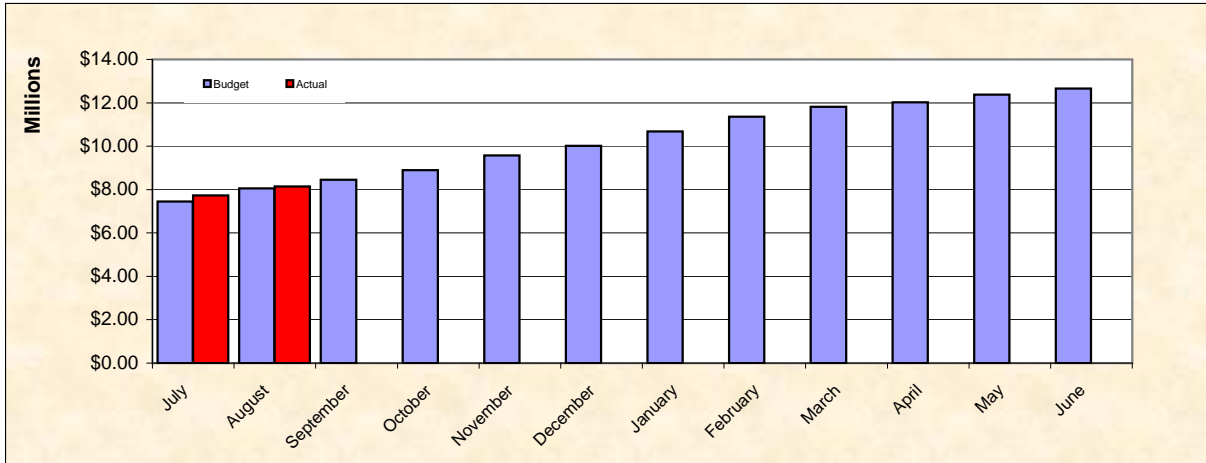
Capital outlays are currently running 31% under budget.

**Roadworks Program**



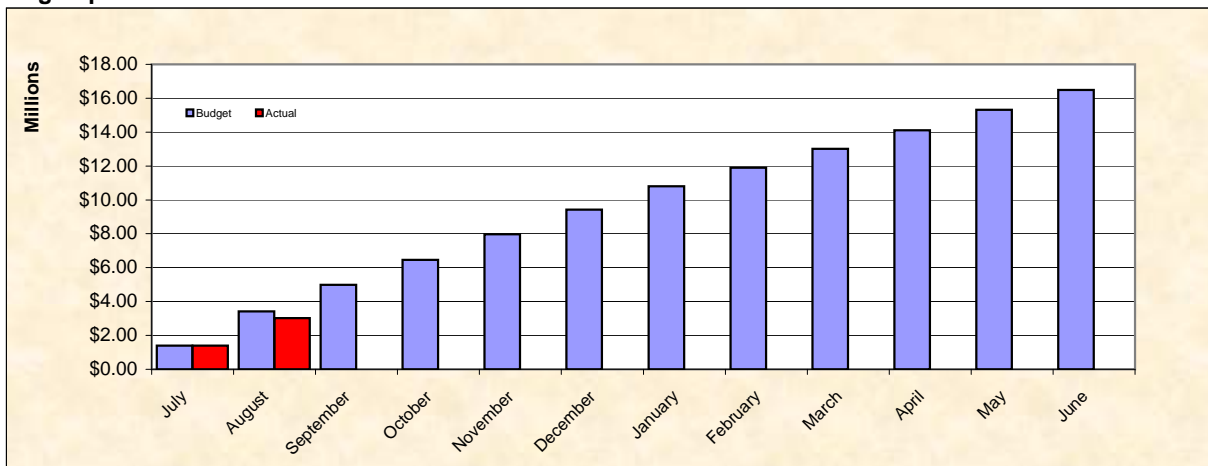
The roadworks program is currently running 46% under budget.

**Operating Income**



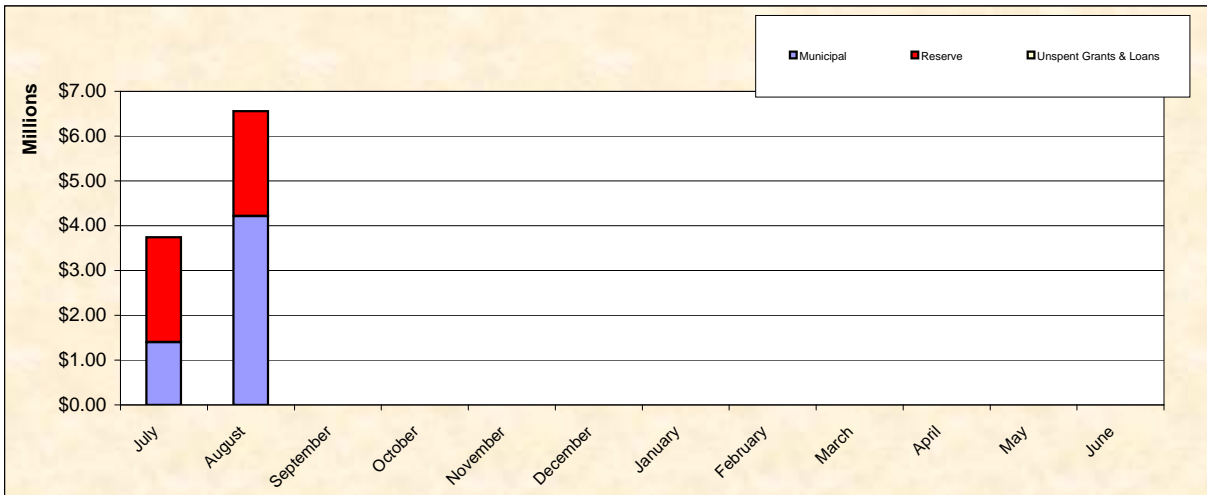
Operating income is currently running 1% over budget.

**Operating Expenditure**

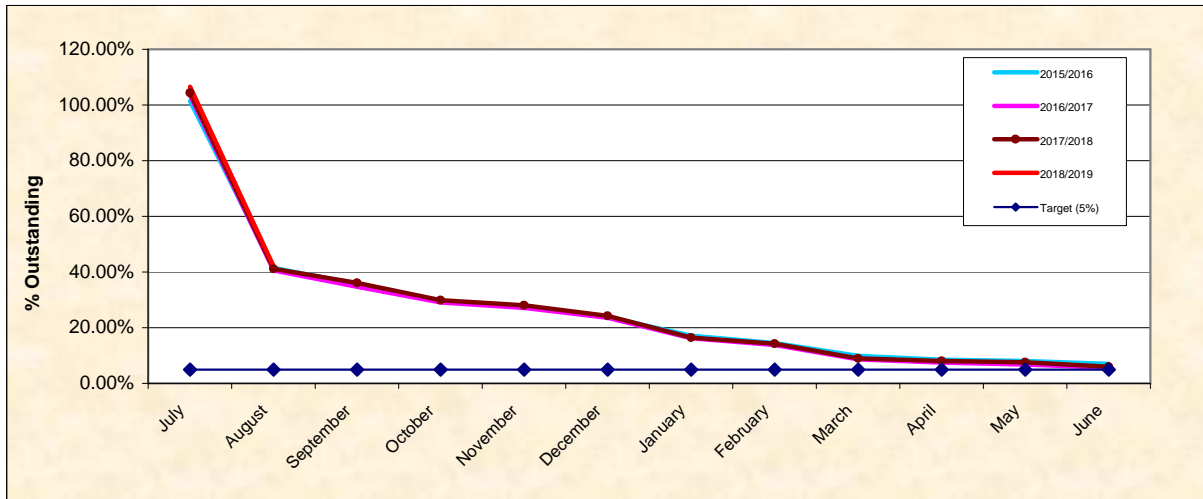


Operating Expenditure is currently running 11.6% under budget.

**Cash Position**



**Rates Outstanding (Percent of Rates Raised)**



Outstanding Rates are currently at 42%

**Rob Stewart**  
Chief Executive Officer

	Original Budget 30-Jun-18	Amended Budget 30-Jun-18	Budget YTD 31/08/2018	Actual YTD 31/08/2018	Variance Actual to Budget YTD %
<b>Surplus/Deficit at Start of Financial Year</b>	\$ 1,179,764	\$ 1,179,764		\$ 1,052,557	
<b>Revenues</b>					
<b>(Excluding Rates and Non-Operating Grants Subsidies and Contributions)</b>					
General Purpose Funding	\$ 1,207,243	\$ 1,207,243	\$ 255,531	\$ 227,601	89%
Governance	\$ 55,300	\$ 55,300	\$ 9,217	\$ 18,730	203%
Law, Order & Public Safety	\$ 213,918	\$ 213,918	\$ 2,731	\$ 1,187	43%
Health	\$ 83,950	\$ 83,950	\$ 17,367	\$ 12,791	74%
Education & Welfare	\$ 49,376	\$ 49,376	\$ 4,006	\$ 4,053	100%
Community Amenities	\$ 712,470	\$ 712,470	\$ 533,887	\$ 525,638	98%
Recreation & Culture	\$ 240,005	\$ 240,005	\$ 25,834	\$ 40,726	158%
Transport	\$ 2,121,170	\$ 2,121,170	\$ 265,188	\$ 361,654	136%
Economic Services	\$ 1,042,960	\$ 1,042,960	\$ 87,223	\$ 80,157	92%
Other Property & Services	\$ 83,759	\$ 83,759	\$ 10,919	\$ 7,618	70%
	<b>\$ 5,810,151</b>	<b>\$ 5,810,151</b>	<b>\$ 1,211,902</b>	<b>\$ 1,280,155</b>	<b>106%</b>
<b>Expenditure</b>					
General Purpose Funding	\$ (397,576)	\$ (397,576)	\$ (53,561)	\$ (46,350)	87%
Governance	\$ (856,022)	\$ (856,022)	\$ (152,152)	\$ (146,362)	96%
Law, Order & Public Safety	\$ (965,940)	\$ (965,940)	\$ (213,570)	\$ (211,963)	99%
Health	\$ (298,289)	\$ (298,289)	\$ (47,354)	\$ (44,510)	94%
Education & Welfare	\$ (152,541)	\$ (152,541)	\$ (36,731)	\$ (31,198)	85%
Community Amenities	\$ (1,537,792)	\$ (1,537,792)	\$ (253,348)	\$ (250,722)	99%
Recreation & Culture	\$ (2,975,263)	\$ (2,975,263)	\$ (561,624)	\$ (495,586)	88%
Transport	\$ (7,243,251)	\$ (7,243,251)	\$ (1,729,725)	\$ (1,423,488)	82%
Economic Services	\$ (1,957,512)	\$ (1,957,512)	\$ (347,285)	\$ (290,963)	84%
Other Property & Services	\$ (99,244)	\$ (99,244)	\$ (16,841)	\$ (74,785)	444%
	<b>\$ (16,483,430)</b>	<b>\$ (16,483,430)</b>	<b>\$ (3,412,191)</b>	<b>\$ (3,015,928)</b>	<b>88%</b>
<b>Adjustments for Non Cash Items:</b>					
(Profit)/Loss on Asset Disposals	\$ 99,702	\$ 99,702	\$ 22,422	\$ -	0%
Annual Leave Accrual	\$ 3,712	\$ 3,712	\$ 619	\$ -	0%
Long Service Leave Accrual	\$ 50,361	\$ 50,361	\$ 8,394	\$ -	0%
Depreciation on Assets	\$ 6,116,934	\$ 6,116,934	\$ 1,019,489	\$ 1,000,186	98%
<b>Amount Attributable to Operating Activities</b>	<b>\$ (3,222,807)</b>	<b>\$ (3,222,807)</b>	<b>\$ (1,149,366)</b>	<b>\$ 316,970</b>	
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributio	\$ 1,327,290	\$ 1,327,290	\$ 49,000	\$ 46,574	95%
- Land & Buildings	\$ (520,663)	\$ (520,663)	\$ (59,028)	\$ (29,530)	50%
- Plant & Machinery	\$ (1,669,384)	\$ (1,669,384)	\$ (85,000)	\$ (86,176)	101%
- Furniture & Equipment	\$ (13,226)	\$ (13,226)	\$ -	\$ -	0%
- Infrastructure	\$ (3,412,139)	\$ (3,412,139)	\$ (245,548)	\$ (152,963)	62%
Proceeds from Disposal of Assets	\$ 736,309	\$ 746,309	\$ 25,000	\$ 25,909	104%
<b>Amount Attributable to Investing Activities</b>	<b>\$ (3,551,813)</b>	<b>\$ (3,541,813)</b>	<b>\$ (315,575)</b>	<b>\$ (196,186)</b>	
<b>Financing Activities</b>					
Proceeds from New Debentures	\$ -	\$ -	\$ -	\$ -	0%
Repayment of Debentures	\$ (340,898)	\$ (340,898)	\$ (30,944)	\$ -	0%
Self Supporting Loan Principal Revenue	\$ 123,777	\$ 123,777	\$ -	\$ -	0%
Transfers to Reserves (incl interest)	\$ (1,175,380)	\$ (1,175,380)	\$ -	\$ -	0%
Transfers from Reserves	\$ 1,247,461	\$ 1,247,461	\$ -	\$ -	0%
Transfers from Trust Funds	\$ -	\$ -	\$ -	\$ -	0%
Suspense Items and Other Adjustments	\$ -	\$ -	\$ -	\$ (27,125)	
<b>Amount Attributable to Financing Activities</b>	<b>\$ (145,040)</b>	<b>\$ (145,040)</b>	<b>\$ (30,944)</b>	<b>\$ (27,125)</b>	
LESS Net Current Assets Year to Date	\$ -	\$ -	\$ 6,950,555	\$ 6,950,555	



## Note 1 - NET CURRENT ASSETS

For the Period Ended 31 August 2018

	Budget B/Fwd 01-Jul-18	Est Actual B/Fwd 01-Jul-18	Actual 31-Aug-18
<b>CURRENT ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Unrestricted Municipal - Cash on Hand	\$ 3,700	\$ 3,700	\$ 3,500
Unrestricted Municipal - Cash at Bank	\$ 917,174	\$ 729,429	\$ 4,213,743
Reserve Funds	\$ 2,331,263	\$ 2,150,950	\$ 2,336,867
Restricted Funds (Unspent Grants)	\$ -	\$ -	\$ -
Restricted Funds (Unspent Loan Funds)	\$ -	\$ -	\$ -
	<b>\$ 3,252,137</b>	<b>\$ 2,884,079</b>	<b>\$ 6,554,110</b>
<b>Trade and Other Receivables</b>			
Rates and Rates Rebates	\$ 386,039	\$ 357,737	\$ 2,700,408
ESL Receivable	\$ 9,912	\$ 9,019	\$ 69,592
Sundry Debtors	\$ 60,688	\$ 93,244	\$ 74,255
Other Receivables	\$ 7,320	\$ 7,320	\$ 7,320
GST Receivable	\$ (58,960)	\$ (43,567)	\$ -
Loans - Clubs / Institutions	\$ 144,442	\$ 144,442	\$ 123,777
Inventories	\$ 33,250	\$ 43,452	\$ 78,838
Provision for Doubtful Debts	\$ (10,288)	\$ -	\$ (10,288)
	<b>\$ 572,404</b>	<b>\$ 611,648</b>	<b>\$ 3,043,902</b>
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 3,824,542</b>	<b>\$ 3,351,286</b>	<b>\$ 9,598,012</b>
<b>LESS CURRENT LIABILITIES</b>			
<b>Trade and Other Payables</b>			
ESL Liability	\$ 2,411	\$ 2,509	\$ (209,184)
Sundry Creditors	\$ (309,706)	\$ (210,409)	\$ (15,904)
Other Creditors	\$ (7,412)	\$ (8,653)	\$ (95,670)
GST Liability	\$ 8,452	\$ 43,567	\$ 16,216
Accrued Interest on Debentures	\$ (7,259)	\$ -	\$ (6,048)
Accrued Salaries and Wages	\$ -	\$ -	\$ -
	<b>\$ (313,514)</b>	<b>\$ (172,987)</b>	<b>\$ (310,590)</b>
<b>Less: Cash - Reserves &amp; Restricted</b>	<b>\$ (2,331,263)</b>	<b>\$ (2,150,950)</b>	<b>\$ (2,336,867)</b>
<b>NET CURRENT ASSET POSITION</b>	<b>\$ 1,179,764</b>	<b>\$ 1,027,348</b>	<b>\$ 6,950,555</b>

Reserve Description	Opening Balance (Est.) 1-Jul-18	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 31-Aug-18
Employee Entitlements Reserve	\$ 116,192.41	\$ -	\$ -	\$ -	\$ 116,192
Plant Replacement Reserve	\$ 841,962.10	\$ -	\$ -	\$ -	\$ 841,962
Drainage and Water Management Reserve	\$ 82,346.40	\$ -	\$ -	\$ -	\$ 82,346
Hockey Ground Carpet Replacement	\$ 37,383.29	\$ -	\$ -	\$ -	\$ 37,383
Mount Barker Memorial Swimming Pool Reserve	\$ 6,857	\$ -	\$ -	\$ -	\$ 6,857
Waste Management Reserve	\$ 124,311	\$ -	\$ -	\$ -	\$ 124,311
Computer Software/Hardware Upgrade Reserve	\$ 31,348.93	\$ -	\$ -	\$ -	\$ 31,349
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 215,872	\$ -	\$ -	\$ -	\$ 215,872
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 257,702.01	\$ -	\$ -	\$ -	\$ 257,702
Building Renewal Reserve	\$ 115,691.84	\$ -	\$ -	\$ -	\$ 115,692
Outstanding Land Resumptions Reserve	\$ 36,869.85	\$ -	\$ -	\$ -	\$ 36,870
Natural Disaster Reserve	\$ 2,336.22	\$ -	\$ -	\$ -	\$ 2,336
Plantagenet Medical Centre Reserve	\$ 283,778	\$ -	\$ -	\$ -	\$ 283,778
Spring Road Roadworks Reserve	\$ 53,781	\$ -	\$ -	\$ -	\$ 53,781
Community Resource Centre Building Reserve	\$ 14,963	\$ -	\$ -	\$ -	\$ 14,963
Museum Complex Shingle Roof Reserve	\$ 69,433	\$ -	\$ -	\$ -	\$ 69,433
Standpipe Reserve	\$ 947	\$ -	\$ -	\$ -	\$ 947
Paths and Trails Reserve	\$ 20,496	\$ -	\$ -	\$ -	\$ 20,496
Major Projects and Renewals Reserve	\$ 24,595.58	\$ -	\$ -	\$ -	\$ 24,596
<b>Totals</b>	<b>\$ 2,336,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,336,867</b>

**Notes:**

The above reserve accounts are supported by cash held in banking institutions. All moneys set aside in a reserve account are restricted to the purpose the account was originally intended, and cannot be used for the day-to-day running of the Shire of Plantagenet. The purpose of these accounts can only be changed under specific conditions (Absolute majority of Council, Public Notice etc.)

**PURPOSE OF RESERVE ACCOUNTS**

**Employee Entitlements Reserve**

To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave

**Plant Replacement Reserve**

To fund the purchase of works vehicles, plant and machinery

**Drainage and Water Management Reserve**

To fund the purchase of land for drainage purposes

**Hockey Ground Carpet Replacement**

To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground

**Land Rehabilitation Reserve**

For the rehabilitation of the old saleyards site on Woogenellup Road

**Mount Barker Memorial Swimming Pool Reserve**

For capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool

**Waste Management Reserve**

To fund the closure of the current O'Neill Road landfill cell and the construction of a new cell and the implementation of infrastructure and major items of associated plant and equipment

**Computer Software/Hardware Upgrade Reserve**

For the upgrade of business system software and hardware with latest versions and additional functionality

**Mount Barker Regional Saleyards Capital Improvements Reserve**

To fund capital works at the Mount Barker Regional Saleyards

**Mount Barker Regional Saleyards Operating Loss Reserve**

To retain a proportion of Saleyards operating surpluses to fund operating deficits

**Building Renewal Reserve (To be cancelled)**

Balance to be transferred to Major Projects and Renewals Reserve (Previously to fund planned major building renewal projects)

**Outstanding Land Resumptions Reserve**

To fund land resumptions associated with road realignments and the like

**Natural Disaster Reserve**

For the Council's proportion of natural disaster events in the Shire of Plantagenet

**Plantagenet Medical Centre Reserve**

For the renewal, refurbishments and improvements to the Plantagenet Medical Centre

**Spring Road Roadworks Reserve**

For the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition

**Community Resource Centre Building Reserve**

To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre

**Museum Complex Shingle Roof Reserve**

To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex

**Standpipe Reserve**

To fund the repair, renewal and upgrade of water standpipes

**Paths and Trails Reserve**

To fund the development of new pathways, cycleway infrastructure and trails

**Major Projects and Renewals Reserve**

To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and planned major building renewal projects

### Note 3 - INVESTMENT DETAILS

For the Period Ended 31 August 2018

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
09-May-2018	CBA 36577207	TD	\$ 500,000	1.90%	09-Jul-2018	Matured	\$ 1,897
30-May-2018	CBA 36577207	TD	\$ 500,000	1.95%	30-Jul-2018	Matured	\$ 1,800
10-May-2018	Bendigo 150294262	TD	\$ 392,670	2.00%	10-Aug-2018	Matured	\$ 1,979
10-Aug-2018	Bendigo 150294262	TD	\$ 392,670	1.70%	10-Oct-2018		
09-Jul-2018	CBA 36577207	TD	\$ 500,000	1.90%	08-Nov-2018		
30-Jul-2018	CBA 36577207	TD	\$ 500,000	1.95%	30-Nov-2018		
29-Aug-2018	CBA 36577207	TD	\$ 500,000	2.52%	28-Feb-2019		
29-Jun-2018	Bendigo2663910	TD	\$ 500,000	2.60%	27-Sep-2018		
29-Aug-2018	Bendigo272360	TD	\$ 500,000	2.55%	27-Nov-2018		
29-Aug-2018	Bendigo272361	TD	\$ 500,000	2.55%	27-Nov-2018		
29-Aug-2018	Bendigo272362	TD	\$ 500,000	2.55%	27-Nov-2018		
<b>Total Interest Earned YTD</b>							\$ 5,676
<b>Total Budget YTD</b>							\$ 12,089
<b>Total Budget</b>							\$ 80,000

**Note 4 - MATERIAL VARIANCE EXPLANATION**

**For the Period Ended 31 August 2018**

In accordance with Regulation 34 of the Local Government (Financial Management) Regulations, the Council must adopt a percentage over (or under) which a budget variance would be considered material when it reviews the monthly financial statements and accept the annual budget review.

The Council has resolved that the following be adopted for reporting material variances in assessing statements of financial activity for the 2018/2019 financial year:

1. Expenditure in excess of 10% of (monthly) budget, to a minimum of \$5,000.00.
2. Income less than 90% of (monthly) budget, to a minimum of \$5,000.00.

The following are the explanations of material variance between Budget YTD and Actual YTD figures for the current month.

	Budget Variance \$	Budget Variance %	Primary Reason
<b>OPERATING INCOME</b>			
<b>Rates</b>			
10004.0069 Rates Penalties & Fees - Legal Costs Reimbursed	\$ 5,833	0%	Reimbursements of legal costs below budget as legal costs incurred for rates debt recovery have been minimal, running \$5,960 below budget. Following rates roll and the appointment of a new Rates Officer debts recovery processes are expected to commence shortly.
<b>Other General Purpose Funding</b>			
10008.0211 Grants Commission Grant - Road Maintenance - Untied	\$ 18,255	-15%	The 2019 FAG funding entitlement was adjusted by the difference between the estimated entitlement and early payment of FAG funding in 2018. This will be considered in the next Budget Review.
<b>Domestic Refuse Collection</b>			
10094.0406 Other Revenue - Sale of Surplus Materials & Scrap	\$ 5,080	-76%	Revenue less than budgeted to date.
<b>OPERATING EXPENDITURE</b>			
<b>Town Planning</b>			
20171.0130 Employee Costs - Salaries	\$ 25,516	65%	Resignation of Member of staff - payout of entitlements.
<b>Public works Overheads</b>			
21410.0322 Outside Staff Wages (PC) - Unallocated Wages	\$ 39,641	54%	Resignation of Member of staff - payout of entitlements.
<b>CAPITAL EXPENDITURE</b>			
<b>Road Construction</b>			
<b>Own Source</b>			
51276.0250 Roadworks - Minor Renewal	\$ 8,722	21%	Minor Renewal on roads prior to annual major road projects. Variance reducing.



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 3 - GENERAL PURPOSE FUNDING</b>							
<b>RATES</b>							
<b>Operating Expenditure</b>							
Employee Costs - Salaries	DCEO	20000.0130	\$ (63,119)	\$ (63,119)	\$ (9,711)	\$ (9,317)	
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,918)	\$ (5,918)	\$ (910)	\$ (906)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (2,051)	\$ (2,051)	\$ (1,026)	\$ (564)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (4,000)	\$ (4,000)	\$ (667)	\$ -	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ (1,186)	
Other Expenses - Donations	DCEO	20009.0255	\$ -	\$ -	\$ -	\$ -	
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	\$ (40,000)	\$ (40,000)	\$ (6,667)	\$ (707)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (500)	\$ (83)	\$ -	
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (75,000)	\$ (75,000)	\$ -	\$ (761)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (140,489)	\$ (140,489)	\$ (23,415)	\$ (23,963)	
<i>Sub-total - Cash</i>			\$ (345,078)	\$ (345,078)	\$ (44,812)	\$ (37,404)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (50)	\$ (50)	\$ (8)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (50)	\$ (50)	\$ (8)	\$ -	
<b>Total Operating Expenditure</b>			\$ (345,128)	\$ (345,128)	\$ (44,820)	\$ (37,404)	
<b>Operating Income</b>							
General Rate GRV - Rates	DCEO	10000.0414	\$ 2,169,116	\$ 2,169,116	\$ 2,169,116	\$ 2,169,116	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	\$ -	\$ -	\$ -	\$ 4,192	
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -	\$ (16,680)	
General Rate UV - Rates	DCEO	10001.0414	\$ 4,679,953	\$ 4,679,953	\$ 4,679,953	\$ 4,679,057	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	\$ -	\$ -	\$ -	\$ 4,532	
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ -	\$ -	\$ (0)	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,100	\$ 4,100	\$ -	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ -	\$ -	\$ 12	
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ -	\$ -	\$ -	\$ 109	
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,500	\$ 15,500	\$ 2,583	\$ 2,331	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 16,000	\$ 16,000	\$ 2,667	\$ 10,878	
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 22,000	\$ 22,000	\$ 3,667	\$ 16,387	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 35,000	\$ 35,000	\$ 5,833	\$ -	▼ \$ 5,833 0%



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	\$ -	\$ -	\$ -	\$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 35,000	\$ 35,000	\$ 5,833	\$ 2,388	
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	\$ -	\$ -	\$ -	\$ -	
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 500	\$ 500	\$ 83	\$ -	
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 50	\$ 50	\$ 8	\$ -	
<b>Total Operating Income</b>			\$ 6,977,219	\$ 6,977,219	\$ 6,873,844	\$ 6,872,320	
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>Transfers to Reserve Funds</b>							
Transfers to Reserve Funds	DCEO	50301.0398	\$ (1,115,380)	\$ (1,115,380)	\$ -	\$ -	
Transfer Interest to Reserve Funds	DCEO	50301.0399	\$ (60,000)	\$ (60,000)	\$ -	\$ -	
<b>Total Transfers to Reserve Funds</b>			\$ (1,175,380)	\$ (1,175,380)	\$ -	\$ -	
<b>Operating Expenditure</b>							
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -	\$ -	
Interest Paid on Trust Funds	DCEO	20022.0243	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	DCEO	20278.0308	\$ (52,448)	\$ (52,448)	\$ (8,741)	\$ (8,946)	
<b>Total Operating Expenditure</b>			\$ (52,448)	\$ (52,448)	\$ (8,741)	\$ (8,946)	
<b>Operating Income</b>							
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	\$ 390,242	\$ 390,242	\$ 97,561	\$ 101,342	
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	\$ 124,022	\$ 124,022	\$ -	\$ -	
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	\$ 483,629	\$ 483,629	\$ 120,907	\$ 102,653	▼ \$ 18,255 -15%
Interest on Municipal Investments	DCEO	10009.0067	\$ 20,000	\$ 20,000	\$ 2,089	\$ 2,104	
Interest on Reserve Funds	DCEO	10009.0066	\$ 60,000	\$ 60,000	\$ 10,000	\$ 5,676	
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 200	\$ 402	
<b>Total Operating Income</b>			\$ 1,079,093	\$ 1,079,093	\$ 230,756	\$ 212,177	
<b>TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES</b>			\$ (397,576)	\$ (397,576)	\$ (53,561)	\$ (46,350)	
<b>TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME</b>			\$ 8,056,312	\$ 8,056,312	\$ 7,104,600	\$ 7,084,497	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 4 - GOVERNANCE</b>							
<b>MEMBERS OF COUNCIL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Income</b>							
Trade In Vehicle - Governance	MGR WORKS	40401.0105	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditure</b>							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (3,683)	\$ (3,683)
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (3,417)	\$ (3,417)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (13,000)	\$ (13,000)	\$ -	\$ (91)	\$ (91)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,675)	\$ (1,675)	\$ (279)	\$ (279)	\$ (279)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (80,370)	\$ (80,370)	\$ (13,395)	\$ (12,124)	\$ (12,124)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,700)	\$ (6,700)	\$ (1,117)	\$ (2,388)	\$ (2,388)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (6,000)	\$ (3,000)	\$ (3,594)	\$ (3,594)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (23,774)	\$ (23,774)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (1,995)	\$ (1,995)	\$ (333)	\$ (480)	\$ (480)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Running Costs - Elected Members	MGR WORKS	20401.0182	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (127,129)	\$ (127,129)	\$ (21,188)	\$ (21,684)	\$ (21,684)
<i>Sub-total - Cash</i>			\$ (298,869)	\$ (298,869)	\$ (67,978)	\$ (71,514)	\$ (71,514)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (7,372)	\$ (7,372)	\$ (1,229)	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,372)	\$ (7,372)	\$ (1,229)	\$ -	\$ -
<b>Total Operating Expenditure</b>			\$ (306,241)	\$ (306,241)	\$ (69,207)	\$ (71,514)	\$ (71,514)
<b>Operating Income</b>							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	\$ -



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>OTHER GOVERNANCE</b>							
<b>Operating Expenditure</b>							
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (1,663)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (432)	
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (4,000)	\$ (667)	\$ -	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	\$ (12,000)	\$ (12,000)	\$ (2,000)	\$ -	
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (26,000)	\$ (26,000)	\$ -	\$ -	
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (45)	
Other Expenses - Community Assistance	DCEO	20033.0365	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (7,000)	\$ (1,167)	\$ -	
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (391,201)	\$ (391,201)	\$ (69,200)	\$ (67,813)	
<i>Sub-total - Cash</i>			\$ (463,201)	\$ (463,201)	\$ (76,867)	\$ (69,953)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (1,804)	\$ (1,804)	\$ (301)	\$ (298)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,804)	\$ (1,804)	\$ (301)	\$ (298)	
<b>Total Operating Expenditure</b>			\$ (465,004)	\$ (465,004)	\$ (77,167)	\$ (70,251)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 15,000	\$ 15,000	\$ 2,500	\$ 2,237	-
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 300	\$ 50	\$ -	-
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ -	\$ -	\$ 1,653	-
Reimbursements - Other	DCEO	10016.0229	\$ 40,000	\$ 40,000	\$ 6,667	\$ 14,840	-
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ -	\$ -	\$ -	\$ -	-
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Cash</i>			\$ 55,300	\$ 55,300	\$ 9,217	\$ 18,730	-
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operating Income</b>			\$ 55,300	\$ 55,300	\$ 9,217	\$ 18,730	-
<b>Borrowing Costs</b>							
<b>Principal Repayments</b>							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (156,325)	\$ (156,325)	\$ -	\$ -	-
<b>Total Principal Repayments</b>			\$ (156,325)	\$ (156,325)	\$ -	\$ -	-
<b>Operating Expenditure</b>							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (84,777)	\$ (84,777)	\$ (5,778)	\$ (4,915)	-
<b>Total Operating Expenditure</b>			\$ (84,777)	\$ (84,777)	\$ (5,778)	\$ (4,915)	-

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>OVERHEADS - ADMINISTRATION</b>							
<b>Capital Expenditure</b>							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	\$ (12,000)	\$ (12,000)	\$ (2,000)	\$ -	
Purchase Vehicle - CEO	MGR WORKS	50416.0006	\$ (65,000)	\$ (65,000)	\$ -	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	\$ -	\$ -	\$ -	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	\$ -	\$ -	\$ -	\$ -	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	\$ (26,178)	\$ (26,178)	\$ (4,363)	\$ -	
Admin Building - Repaint south façade walls / timberwork	BLDG SRVR	50409.0252	\$ (3,030)	\$ (3,030)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (106,208)	\$ (106,208)	\$ (6,363)	\$ -	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	40415.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105	\$ 20,000	\$ 20,000	\$ -	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 20,000	\$ 20,000	\$ -	\$ -	
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (3,330)	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,086,223)	\$ (1,086,223)	\$ (167,111)	\$ (162,841)	
Employee Costs - Superannuation	DCEO	20047.0141	\$ (135,828)	\$ (135,828)	\$ (20,897)	\$ (22,395)	
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (2,665)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (54)	
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (28,000)	\$ (28,000)	\$ (14,000)	\$ (12,526)	
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (1,187)	
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ -	\$ -	\$ -	\$ -	
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ -	\$ -	\$ -	\$ (35)	
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -	\$ -	
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (10)	\$ (2)	\$ (2)	
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (40,000)	\$ (40,000)	\$ -	\$ -	
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (2,763)	
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (492)	
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	\$ (30,000)	\$ (30,000)	\$ (5,000)	\$ (234)	
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (1,418)	
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (9,000)	\$ (9,000)	\$ (1,500)	\$ (1,096)	
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (3,714)	
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (32,000)	\$ (32,000)	\$ (11,200)	\$ (9,031)	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (150,000)	\$ (150,000)	\$ (31,000)	\$ (33,355)	
Office Expenses - Telephone	DCEO	20048.0144	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (4,044)	
Other Expenses - Insurances	DCEO	20049.0064	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (34,943)	
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (2,500)	
Other Expenses - Professional Services	DCEO	20049.0273	\$ (50,000)	\$ (50,000)	\$ (11,333)	\$ (678)	
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (120)	
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (35,000)	\$ (35,000)	\$ (5,833)	\$ (2,749)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (47,000)	\$ (47,000)	\$ (12,220)	\$ (10,247)	
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (291)	
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (6,000)	\$ (6,000)	\$ (1,560)	\$ (2,038)	
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	MGR WORKS	20411.0052	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ (2,071)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ (2,079)	
<i>Sub-total - Cash</i>			\$ (1,845,061)	\$ (1,845,061)	\$ (349,323)	\$ (318,899)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (13,467)	\$ (13,467)	\$ (2,245)	\$ (2,222)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (130,849)	\$ (130,849)	\$ (21,808)	\$ (21,592)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (11,829)	\$ (11,829)	\$ (1,972)	\$ (2,907)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,609)	\$ (2,609)	\$ (435)	\$ (431)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (15,759)	\$ (15,759)	\$ (2,627)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (3,817)	\$ (3,817)	\$ (3,817)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (178,330)	\$ (178,330)	\$ (32,902)	\$ (27,152)	
<b>Sub-total Operating Expenditure</b>			\$ (2,023,391)	\$ (2,023,391)	\$ (382,225)	\$ (346,051)	
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,023,391	\$ 2,023,391	\$ 382,225	\$ 346,370	
<b>Total Operating Expenditure</b>			\$ -	\$ -	\$ -	\$ 319	
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES</b>			\$ (106,208)	\$ (106,208)	\$ (6,363)	\$ -	
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME</b>			\$ 20,000	\$ 20,000	\$ -	\$ -	
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES</b>			\$ (856,022)	\$ (856,022)	\$ (152,152)	\$ (146,362)	
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME</b>			\$ 55,300	\$ 55,300	\$ 9,217	\$ 18,730	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b><u>PROGRAM 5 - LAW, ORDER &amp; PUBLIC SAFETY</u></b>							
<b>FIRE PREVENTION - COUNCIL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Community Emergency Services Manager	MGR WORKS	50520.0006	\$ -	\$ -	\$ -	\$ -	-
Forest Hill BFB – 2.4 Broadacre – Single Cab	MGR COMM SVCS	50509.0006	\$ (383,900)	\$ (383,900)	\$ -	\$ -	-
<i>Sub-total - Cash</i>			\$ (383,900)	\$ (383,900)	\$ -	\$ -	-
<b>Total Capital Expenditure</b>			\$ (383,900)	\$ (383,900)	\$ -	\$ -	-
<b>Capital Income</b>							
Trade In Vehicle - Community Emergency Services Manager	MGR WORKS	40520.0105	\$ -	\$ -	\$ -	\$ -	-
Grant Income (Non Cash) - Forest Hill BFB – 2.4 Broadacre	MGR COMM SVCS	10511.0500	\$ 383,900	\$ 383,900	\$ -	\$ -	-
<b>Total Capital Income</b>			\$ 383,900	\$ 383,900	\$ -	\$ -	-
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	-
Employee Costs - Salaries	CESM	20072.0130	\$ (36,910)	\$ (36,910)	\$ (5,678)	\$ (4,391)	-
Employee Costs - Superannuation	CESM	20072.0141	\$ (11,712)	\$ (11,712)	\$ (2,252)	\$ (2,078)	-
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,200)	\$ (1,200)	\$ (600)	\$ (1,091)	-
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ (400)	\$ (67)	\$ -	-
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (93,686)	\$ (93,686)	\$ (14,413)	\$ (13,038)	-
Employee Costs - CESM - On Costs	MGR COMM SVCS	20072.0297	\$ (11,448)	\$ (11,448)	\$ (1,908)	\$ (1,283)	-
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	-
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (5,366)	-
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ (1,788)	-
Fire Control & Hazard Reduction - Firebreak Inspections	RANGER	20077.0277	\$ (14,000)	\$ (14,000)	\$ -	\$ -	-
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (30,000)	\$ (5,000)	\$ -	-
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (12,000)	\$ -	\$ -	-
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ -	-
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (96,521)	\$ (96,521)	\$ (16,087)	\$ (16,463)	-
<i>Sub-total - Cash</i>			\$ (338,877)	\$ (338,877)	\$ (51,172)	\$ (45,498)	-



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (29,326)	\$ (29,326)	\$ (4,888)	\$ (4,641)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (249,778)	\$ (249,778)	\$ (41,630)	\$ (41,055)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20076.0188	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ (2,380)	\$ (2,380)	\$ (397)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (281,484)	\$ (281,484)	\$ (46,914)	\$ (45,696)	
<b>Total Operating Expenditure</b>			\$ (620,361)	\$ (620,361)	\$ (98,086)	\$ (91,194)	
<b>Operating Income</b>							
Grant Income - Emergency Services	CESM	10039.0159	\$ -	\$ -	\$ -	\$ -	
Contributions - Other	CESM	10042.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 5,000	\$ -	\$ 85	
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 52,567	\$ 52,567	\$ -	\$ -	
Other Revenue - Fines & Penalties Adjustments	ACCOUNTANT	10043.0472	\$ (500)	\$ (500)	\$ (83)	\$ -	
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 10,000	\$ 10,000	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 67,067	\$ 67,067	\$ (83)	\$ 85	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 67,067	\$ 67,067	\$ (83)	\$ 85	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>EMERGENCY SERVICES LEVY</b>							
<b>Operating Expenditure</b>							
<u>Bush Fire Brigades</u>							
Other Expenses - Insurances	CESM	20513.0064	\$ (64,500)	\$ (64,500)	\$ (64,500)	\$ (65,013)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (1,285)	
Other Expenses - Purchase of Plant / Equipment (> \$1,200)	CESM	20513.0333	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (4,225)	
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (16,000)	\$ (4,000)	\$ (7,260)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (14,000)	\$ (4,667)	\$ (6,033)	
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (1,500)	\$ (250)	\$ (107)	
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ (1,500)	\$ (250)	\$ -	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (28,650)	\$ (28,650)	\$ (4,775)	\$ (2,603)	
<b>Total Operating Expenditure</b>			\$ (133,150)	\$ (133,150)	\$ (79,608)	\$ (86,526)	
<b>Operating Income</b>							
Grant Income - FESA Grant	CESM	10515.0201	\$ 122,464	\$ 122,464	\$ -	\$ -	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 122,464	\$ 122,464	\$ -	\$ -	
<u>State Emergency Service:</u>							
<b>Operating Expenditure</b>							
Other Expenses - Insurances	CESM	20091.0064	\$ (2,055)	\$ (2,055)	\$ (1,028)	\$ (1,938)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ (500)	\$ (83)	\$ -	
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (6,332)	\$ (6,332)	\$ (1,055)	\$ (1,500)	
<b>Total Operating Expenditure</b>			\$ (8,887)	\$ (8,887)	\$ (2,166)	\$ (3,438)	
<b>Operating Income</b>							
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 8,887	\$ 8,887	\$ 1,481	\$ -	
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 8,887	\$ 8,887	\$ 1,481	\$ -	
<b>ANIMAL CONTROL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	\$ (38,000)	\$ (38,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (38,000)	\$ (38,000)	\$ -	\$ -	
<b>Capital Income</b>							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105	\$ 15,000	\$ 15,000	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 15,000	\$ 15,000	\$ -	\$ -	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (550)	
Employee Costs - Salaries	RANGER	20078.0130	\$ (56,338)	\$ (56,338)	\$ (8,667)	\$ (6,597)	
Employee Costs - Superannuation	RANGER	20078.0141	\$ (8,741)	\$ (8,741)	\$ (1,345)	\$ (1,403)	
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (400)	\$ (67)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,831)	\$ (1,831)	\$ (915)	\$ (820)	
Office Expenses - Advertising	RANGER	20079.0003	\$ -	\$ -	\$ -	\$ (243)	
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ -	\$ -	\$ -	\$ -	
Operating Expenses - Other Operating Costs	RANGER	20080.0312	\$ (2,500)	\$ (2,500)	\$ (417)	\$ (407)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,500)	\$ (3,500)	\$ (583)	\$ (648)	
Building & Grounds - Building Maintenance	RANGER	20083.0010	\$ -	\$ -	\$ -	\$ -	
Building & Grounds - Building Operating	RANGER	20083.0011	\$ (500)	\$ (500)	\$ (130)	\$ (54)	
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (50,848)	\$ (50,848)	\$ (8,475)	\$ (8,673)	
<i>Sub-total - Cash</i>			\$ (128,658)	\$ (128,658)	\$ (21,266)	\$ (19,395)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,081)	\$ (2,081)	\$ (347)	\$ (343)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,851)	\$ (5,851)	\$ (975)	\$ (966)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (612)	\$ (612)	\$ (102)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (8,544)	\$ (8,544)	\$ (1,424)	\$ (1,309)	
<b>Total Operating Expenditure</b>			\$ (137,201)	\$ (137,201)	\$ (22,690)	\$ (20,704)	
<b>Operating Income</b>							
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 13,500	\$ 13,500	\$ 1,000	\$ 1,102	
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ 1,000	\$ 167	\$ -	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 1,000	\$ 1,000	\$ 167	\$ -	
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 15,500	\$ 15,500	\$ 1,333	\$ 1,102	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 15,500	\$ 15,500	\$ 1,333	\$ 1,102	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>							
<b>Operating Expenditure</b>							
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,910)	\$ (2,910)	\$ (448)	\$ (317)	
Employee Costs - Superannuation	RANGER	20084.0141	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Advertising	RANGER	20085.0003	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (293)	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (32,452)	\$ (32,452)	\$ (5,409)	\$ (5,535)	
<i>Sub-total - Cash</i>			\$ (42,362)	\$ (42,362)	\$ (7,023)	\$ (6,145)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (7,070)	\$ (7,070)	\$ (1,178)	\$ (1,167)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (16,909)	\$ (16,909)	\$ (2,818)	\$ (2,790)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (23,979)	\$ (23,979)	\$ (3,997)	\$ (3,957)	
<b>Total Operating Expenditure</b>			\$ (66,341)	\$ (66,341)	\$ (11,020)	\$ (10,102)	
<b>Operating Income</b>							
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE</b>			\$ (421,900)	\$ (421,900)	\$ -	\$ -	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME</b>			\$ 398,900	\$ 398,900	\$ -	\$ -	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE</b>			\$ (965,940)	\$ (965,940)	\$ (213,570)	\$ (211,963)	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME</b>			\$ 213,918	\$ 213,918	\$ 2,731	\$ 1,187	





**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 7 - HEALTH</b>							
<b>HEALTH ADMIN. &amp; INSPECTION</b>							
<b>Capital Expenditure</b>							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditure</b>			\$ -	\$ -	\$ -	\$ -	-
<b>Capital Income</b>							
Trade In Vehicle - EHO	MGR WORKS	40721.0105	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	-
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (14,000)	\$ (14,000)	\$ (2,333)	\$ (2,492)	
Employee Costs - Salaries	EHO	20111.0130	\$ (97,521)	\$ (97,521)	\$ (15,003)	\$ (15,131)	
Employee Costs - Superannuation	EHO	20111.0141	\$ (10,430)	\$ (10,430)	\$ (1,605)	\$ (1,863)	
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (30,000)	\$ (30,000)	\$ (2,500)	\$ -	
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (400)	\$ (67)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,169)	\$ (3,169)	\$ (1,585)	\$ (628)	
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (500)	\$ (83)	\$ -	
Office Expenses - Telephone	EHO	20112.0144	\$ (500)	\$ (500)	\$ (83)	\$ -	
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (1,191)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (36,434)	\$ (36,434)	\$ (6,072)	\$ (6,215)	
<i>Sub-total - Cash</i>			\$ (196,955)	\$ (196,955)	\$ (29,998)	\$ (27,521)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20115.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,893)	\$ (1,893)	\$ (316)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,893)	\$ (1,893)	\$ (316)	\$ -	
<b>Total Operating Expenditure</b>			\$ (198,848)	\$ (198,848)	\$ (30,314)	\$ (27,521)	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 1,400	\$ 1,400	\$ 233	\$ -	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Licence Fees	EHO	10069.0072	\$ 1,000	\$ 1,000	\$ 167	\$ -	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	
Other Revenue - Other Fees	EHO	10069.0248	\$ 760	\$ 760	\$ 127	\$ -	
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Other	EHO	10067.0229	\$ 50	\$ 50	\$ 50	\$ -	
<i>Sub-total - Cash</i>			\$ 7,210	\$ 7,210	\$ 4,577	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 7,210	\$ 7,210	\$ 4,577	\$ -	
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>Capital Expenditure</b>							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
<b>Total Capital Expenditure</b>			\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	40724.0486	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,000)	\$ (1,300)	\$ (1,741)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (28,725)	\$ (28,725)	\$ (4,788)	\$ (4,899)	
<i>Sub-total - Cash</i>			\$ (36,725)	\$ (36,725)	\$ (6,588)	\$ (6,640)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (60,915)	\$ (60,915)	\$ (10,153)	\$ (10,052)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,801)	\$ (1,801)	\$ (300)	\$ (297)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (62,716)	\$ (62,716)	\$ (10,453)	\$ (10,349)	
<b>Total Operating Expenditure</b>			\$ (99,441)	\$ (99,441)	\$ (17,040)	\$ (16,990)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 76,740	\$ 76,740	\$ 12,790	\$ 12,791	
<i>Sub-total - Cash</i>			\$ 76,740	\$ 76,740	\$ 12,790	\$ 12,791	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 76,740	\$ 76,740	\$ 12,790	\$ 12,791	
TOTAL HEALTH CAPITAL EXPENSES			\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
TOTAL HEALTH CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL HEALTH OPERATING EXPENSES			\$ (298,289)	\$ (298,289)	\$ (47,354)	\$ (44,510)	
TOTAL HEALTH OPERATING INCOME			\$ 83,950	\$ 83,950	\$ 17,367	\$ 12,791	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 8 - EDUCATION &amp; WELFARE</b>							
<b>OLD PRE-SCHOOL (Booth Street)</b>							
<b>Operating Income</b>							
Other Income	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Building Operating - Preschool	BLDG SRVR	20131.0011	\$ (1,957)	\$ (1,957)	\$ (1,957)	\$ (1,956)	\$ (1,956)
<i>Sub-total - Cash</i>			\$ (1,957)	\$ (1,957)	\$ (1,957)	\$ (1,956)	\$ (1,956)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			\$ (1,957)	\$ (1,957)	\$ (1,957)	\$ (1,956)	\$ (1,956)
<b>OTHER EDUCATION</b>							
<b>Operating Expenditure</b>							
Other Expenses - Donations	DCEO	20134.0255	\$ (3,900)	\$ (3,900)	\$ (3,900)	\$ (7,514)	\$ (7,514)
Other Expenses - Disbursement of Rental	CEO	20134.0286	\$ (19,226)	\$ (19,226)	\$ (3,204)	\$ (3,204)	\$ (3,204)
Other Expenses - Early Learning and Development Feasibility Project	MCS	20134.0298	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,925)	\$ (4,925)	\$ (821)	\$ (840)	\$ (840)
<i>Sub-total - Cash</i>			\$ (28,052)	\$ (28,052)	\$ (7,925)	\$ (11,558)	\$ (11,558)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (8,770)	\$ (8,770)	\$ (1,462)	\$ (1,447)	\$ (1,447)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,740)	\$ (2,740)	\$ (457)	\$ (452)	\$ (452)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (11,510)	\$ (11,510)	\$ (1,918)	\$ (1,899)	\$ (1,899)
<b>Total Operating Expenditure</b>			\$ (39,562)	\$ (39,562)	\$ (9,844)	\$ (13,458)	\$ (13,458)
<b>Operating Income</b>							
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 24,033	\$ 24,033	\$ 4,006	\$ 4,053	\$ 4,053
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 24,033	\$ 24,033	\$ 4,006	\$ 4,053	\$ 4,053
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			\$ 24,033	\$ 24,033	\$ 4,006	\$ 4,053	\$ 4,053



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>CHILD CARE CENTRE</b>							
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (443)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (3,000)	\$ (780)	\$ (634)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,042)	\$ (1,042)	\$ (174)	\$ (208)	
<i>Sub-total - Cash</i>			\$ (6,042)	\$ (6,042)	\$ (1,287)	\$ (1,285)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ (500)	\$ (83)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,453)	\$ (20,453)	\$ (3,409)	\$ (3,375)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (833)	\$ (833)	\$ (139)	\$ (138)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,786)	\$ (21,786)	\$ (3,631)	\$ (3,513)	
<b>Total Operating Expenditure</b>			\$ (27,828)	\$ (27,828)	\$ (4,918)	\$ (4,797)	
<b>OTHER WELFARE</b>							
<b>Operating Expenditure</b>							
Other Expenses - Donations	DCEO	20813.0255	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (5,000)	
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,042)	\$ (1,042)	\$ (174)	\$ (178)	
<i>Sub-total - Cash</i>			\$ (11,042)	\$ (11,042)	\$ (10,174)	\$ (5,178)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Expenditure</b>			\$ (11,042)	\$ (11,042)	\$ (10,174)	\$ (5,178)	
<b>Operating Income</b>							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	



## DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>AGED &amp; DISABLED</b>							
<b>Capital Income</b>							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	\$ 123,777	\$ 123,777	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 123,777	\$ 123,777	\$ -	\$ -	
<b>Operating Expenditure</b>							
Other Expenses - Donations	DCEO	20150.0255	\$ (25,789)	\$ (25,789)	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (21,021)	\$ (21,021)	\$ (3,503)	\$ (3,586)	
<i>Sub-total - Cash</i>			\$ (46,810)	\$ (46,810)	\$ (3,503)	\$ (3,586)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Expenditure</b>			\$ (46,810)	\$ (46,810)	\$ (3,503)	\$ (3,586)	
<b>Operating Income</b>							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 25,343	\$ 25,343	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 25,343	\$ 25,343	\$ -	\$ -	
<b>OTHER EDUCATION</b>							
<b>Borrowing Costs</b>							
<b>Principal Repayments</b>							
Principal Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	50822.0328	\$ (123,777)	\$ (123,777)	\$ (30,944)	\$ -	
<b>Total Principal Repayments</b>			\$ (123,777)	\$ (123,777)	\$ (30,944)	\$ -	
<b>Operating Expenditure</b>							
Interest Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	20805.0328	\$ (25,343)	\$ (25,343)	\$ (6,336)	\$ (2,223)	
<b>Total Operating Expenditure</b>			\$ (25,343)	\$ (25,343)	\$ (6,336)	\$ (2,223)	
<b>TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EDUCATION AND WELFARE CAPITAL INCOME</b>			\$ 123,777	\$ 123,777	\$ -	\$ -	
<b>TOTAL EDUCATION AND WELFARE OPERATING EXPENSE</b>			\$ (152,541)	\$ (152,541)	\$ (36,731)	\$ (31,198)	
<b>TOTAL EDUCATION AND WELFARE OPERATING INCOME</b>			\$ 49,376	\$ 49,376	\$ 4,006	\$ 4,053	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 10 - COMMUNITY AMENITIES</b>							
<b>DOMESTIC REFUSE COLLECTION</b>							
<b>Operating Expenditure</b>							
Refuse Collection & Recycling	MGR WORKS	20159.0334	\$ (240,000)	\$ (240,000)	\$ (40,000)	\$ (18,105)	
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (24,591)	\$ (24,591)	\$ (4,099)	\$ (4,195)	
<i>Sub-total - Cash</i>			\$ (264,591)	\$ (264,591)	\$ (44,099)	\$ (22,300)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (4,444)	\$ (4,444)	\$ (741)	\$ (733)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (4,444)	\$ (4,444)	\$ (741)	\$ (733)	
<b>Total Operating Expenditure</b>			\$ (269,035)	\$ (269,035)	\$ (44,839)	\$ (23,034)	
<b>Operating Income</b>							
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 500	\$ 83	\$ 84	
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 500	\$ 83	\$ (1,051)	
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 324,720	\$ 324,720	\$ 324,720	\$ 324,720	
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 40,000	\$ 40,000	\$ 6,667	\$ 1,587	\$ 5,080 -76%
<i>Sub-total - Cash</i>			\$ 365,720	\$ 365,720	\$ 331,553	\$ 325,339	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 365,720	\$ 365,720	\$ 331,553	\$ 325,339	

## DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>WASTE DISPOSAL SITES</b>							
<b>Capital Expenditure</b>							
Porongurup Trf Station – Capping, Ripping and Mounding for Revegetation	MGR WORKS	51683.0252	\$ (12,658)	\$ (12,658)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (12,658)	\$ (12,658)	\$ -	\$ -	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41001.0486	\$ -	\$ -	\$ -	\$ -	
Grants & Contributions - Waste Disposal Sites	MGR COMM SVCS	41003.0450	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>Operating Expenditure</b>							
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (153,723)	\$ (153,723)	\$ (23,650)	\$ (22,482)	
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,200)	\$ (3,200)	\$ (492)	\$ (473)	
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (1,857)	\$ (1,857)	\$ (929)	\$ (663)	
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ (400)	\$ -	\$ -	
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (500)	\$ (83)	\$ (173)	
Other Expenses - Water Monitoring	MGR WORKS	20162.0285	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (4,905)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20165.0052	\$ (425,000)	\$ (425,000)	\$ (70,833)	\$ (67,602)	
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (40,168)	\$ (40,168)	\$ (6,695)	\$ (6,851)	
<i>Sub-total - Cash</i>			\$ (639,849)	\$ (639,849)	\$ (105,182)	\$ (103,149)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,644)	\$ (10,644)	\$ (1,774)	\$ (1,757)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (20,469)	\$ (20,469)	\$ (3,411)	\$ (3,378)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (11,481)	\$ (11,481)	\$ (1,913)	\$ (1,894)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (42,594)	\$ (42,594)	\$ (7,099)	\$ (7,029)	
<b>Total Operating Expenditure</b>			\$ (682,442)	\$ (682,442)	\$ (112,281)	\$ (110,178)	
<b>Operating Income</b>							
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ -	\$ -	\$ 5	
Rates Income - Waste Facilities Rate	ACCOUNTANT	10816.0233	\$ 173,450	\$ 173,450	\$ 173,450	\$ 173,450	
Rates Income - Fee Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -	\$ 350	
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 100,000	\$ 100,000	\$ 16,667	\$ 12,820	
<i>Sub-total - Cash</i>			\$ 273,450	\$ 273,450	\$ 190,117	\$ 186,626	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 273,450	\$ 273,450	\$ 190,117	\$ 186,626	





**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>SANITATION OTHER</b>							
<b>Operating Income</b>							
Other Income - Compost Bins and Aerators	MDS	11011.0120	\$ 2,000	\$ 2,000	\$ 333	\$ -	
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 8,000	\$ 8,000	\$ 1,333	\$ 944	
<b>Total Operating Income</b>			\$ 10,000	\$ 10,000	\$ 1,667	\$ 944	
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>Operating Expenditure</b>							
Abandoned Vehicles	RANGER	21015.0288	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (205)	
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,344)	\$ (1,344)	\$ (224)	\$ (229)	
<b>Total Operating Expenditure</b>			\$ (4,344)	\$ (4,344)	\$ (724)	\$ (434)	
<b>Operating Income</b>							
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -	\$ -	
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOWN PLANNING</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	\$ -	\$ -	\$ -	\$ -	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ -	\$ -	\$ -	\$ -	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41010.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD	
<b>Operating Expenditure</b>								
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (3,500)	\$ (583)	\$ -		
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (256,105)	\$ (256,105)	\$ (39,401)	\$ (64,916)	▲ \$ 25,516	65%
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (36,256)	\$ (36,256)	\$ (5,578)	\$ (5,477)		
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (8,110)	\$ (8,110)	\$ (4,055)	\$ (3,170)		
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (226)		
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (500)	\$ (83)	\$ (119)		
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -		
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (1,500)	\$ (250)	\$ -		
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -		
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -		
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (12,000)	\$ (12,000)	\$ (2,000)	\$ (1,456)		
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (74,631)	\$ (74,631)	\$ (12,439)	\$ (12,729)		
<i>Sub-total - Cash</i>			\$ (418,603)	\$ (418,603)	\$ (68,722)	\$ (88,094)		
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (13,637)	\$ (13,637)	\$ (2,273)	\$ (1,046)		
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (4,651)	\$ (4,651)	\$ (775)	\$ -		
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ -	\$ -		
<i>Sub-total - Non Cash</i>			\$ (18,288)	\$ (18,288)	\$ (3,048)	\$ (1,046)		
<b>Total Operating Expenditure</b>			\$ (436,891)	\$ (436,891)	\$ (71,770)	\$ (89,140)		
<b>Operating Income</b>								
Reimbursements - Other (Advertising)	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 1,000	\$ 167	\$ 889		
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -	\$ -		
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 13,000	\$ 13,000	\$ 2,167	\$ 1,734		
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ 100	\$ 17	\$ -		
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 200	\$ 33	\$ -		
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 2,000	\$ 2,000	\$ 333	\$ -		
Other Revenue - Subdivision Clearance	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 2,000	\$ 333	\$ 219		
<i>Sub-total - Cash</i>			\$ 18,300	\$ 18,300	\$ 3,050	\$ 2,842		
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -	\$ -		
<b>Total Operating Income</b>			\$ 18,300	\$ 18,300	\$ 3,050	\$ 2,842		



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>CEMETERIES</b>							
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Cemeteries Maintenance	MGR WORKS	20181.0052	\$ (75,000)	\$ (75,000)	\$ (12,500)	\$ (16,717)	
Kendenu Cemetery (PC) - Construct Internal Roads	MGR WORKS	20182.0252	\$ (15,000)	\$ (15,000)	\$ -	\$ -	
Mount Barker Cemetery - Entry Statement	MGR WORKS	20183.0252	\$ -	\$ -	\$ -	\$ -	
Mount Barker Cemetery (PC) - Drainage Repairs	MGR WORKS	20184.0252	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,618)	\$ (7,618)	\$ (1,270)	\$ (1,300)	
<i>Sub-total - Cash</i>			\$ (97,618)	\$ (97,618)	\$ (13,770)	\$ (18,017)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (3,366)	\$ (3,366)	\$ (561)	\$ (556)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0036	\$ (472)	\$ (472)	\$ (79)	\$ (78)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (2,250)	\$ (2,250)	\$ (375)	\$ (371)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (6,088)	\$ (6,088)	\$ (1,015)	\$ (1,005)	
<b>Total Operating Expenditure</b>			\$ (103,707)	\$ (103,707)	\$ (14,784)	\$ (19,022)	
<b>Operating Income</b>							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -	\$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 45,000	\$ 45,000	\$ 7,500	\$ 9,887	
<b>Total Operating Income</b>			\$ 45,000	\$ 45,000	\$ 7,500	\$ 9,887	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>OTHER COMMUNITY AMENITIES</b>							
<b>Capital Expenditure</b>							
CCTV Expansion	MGR DEV SVCS	51485.0006	\$ (13,226)	\$ (13,226)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (13,226)	\$ (13,226)	\$ -	\$ -	
<b>Capital Income</b>							
Grants & Contributions - CCTV	MGR DEV SVCS	41014.0450	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>Operating Expenditure</b>							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (488)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (22,000)	\$ (22,000)	\$ (5,720)	\$ (5,932)	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (232)	
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (10,006)	\$ (10,006)	\$ (1,668)	\$ (1,707)	
<i>Sub-total - Cash</i>			\$ (38,006)	\$ (38,006)	\$ (8,388)	\$ (8,360)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (3,366)	\$ (3,366)	\$ (561)	\$ (556)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,366)	\$ (3,366)	\$ (561)	\$ (556)	
<b>Total Operating Expenditure</b>			\$ (41,372)	\$ (41,372)	\$ (8,949)	\$ (8,915)	
<b>Operating Income</b>							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES</b>			\$ (25,884)	\$ (25,884)	\$ -	\$ -	
<b>TOTAL COMMUNITY AMENITIES CAPITAL INCOME</b>			\$ -	\$ -	\$ -	\$ -	
<b>TOTAL COMMUNITY AMENITIES OPERATING EXPENSES</b>			\$ (1,537,792)	\$ (1,537,792)	\$ (253,348)	\$ (250,722)	
<b>TOTAL COMMUNITY AMENITIES OPERATING INCOME</b>			\$ 712,470	\$ 712,470	\$ 533,887	\$ 525,638	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 11 - RECREATION &amp; CULTURE</b>							
<b>PUBLIC HALLS &amp; CIVIC CENTRES</b>							
<b>Capital Expenditure</b>							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Lesser Hall - Repair Termite Damage	BLDG SRVR	51728.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (3,979)	
<b>Total Capital Expenditure</b>			\$ (15,000)	\$ (15,000)	\$ (10,833)	\$ (3,979)	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41017.0486	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (2,484)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (45,000)	\$ (45,000)	\$ (7,500)	\$ (10,199)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (1,287)	
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Donations	DCEO	20190.0255	\$ -	\$ -	\$ -	\$ -	
Kamballup Hall - Demolish	BLDG SRVR	20190.0359	\$ (30,000)	\$ (30,000)	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (39,294)	\$ (39,294)	\$ (6,549)	\$ (6,703)	
<i>Sub-total - Cash</i>			\$ (139,294)	\$ (139,294)	\$ (18,216)	\$ (20,674)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (5,241)	\$ (5,241)	\$ (873)	\$ (863)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (143,448)	\$ (143,448)	\$ (23,908)	\$ (23,671)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,515)	\$ (1,515)	\$ (253)	\$ (250)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (150,204)	\$ (150,204)	\$ (25,034)	\$ (24,785)	
<b>Total Operating Expenditure</b>			\$ (289,498)	\$ (289,498)	\$ (43,250)	\$ (45,458)	
<b>Operating Income</b>							
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 500	\$ 83	\$ 98	
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 400	\$ 67	\$ 27	
<i>Sub-total - Cash</i>			\$ 900	\$ 900	\$ 150	\$ 125	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 900	\$ 900	\$ 150	\$ 125	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>MOUNT BARKER SWIMMING POOL</b>							
<b>Capital Expenditure</b>							
Swimming Pool (PC) - Building Renewal	BLDG SRVR	51407.0252	\$ (2,500)	\$ (2,500)	\$ (417)	\$ -	
Swimming Pool Refurbishment	POOL MGR	51694.0252	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (7,500)	\$ (7,500)	\$ (417)	\$ -	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41020.0486	\$ 5,000	\$ 5,000	\$ -	\$ -	
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 5,000	\$ 5,000	\$ -	\$ -	
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,500)	\$ (583)	\$ (2,327)	
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (155,668)	\$ (155,668)	\$ (23,949)	\$ (22,441)	
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (22,019)	\$ (22,019)	\$ (3,388)	\$ (3,362)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (500)	\$ (500)	\$ (83)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,962)	\$ (4,962)	\$ (2,481)	\$ (1,847)	
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (12,000)	\$ (12,000)	\$ -	\$ -	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ -	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ -	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (174)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (6,000)	\$ (1,000)	\$ (90)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (40,000)	\$ (10,400)	\$ (13,061)	
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (2,500)	\$ (417)	\$ -	
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (44,874)	\$ (44,874)	\$ (7,479)	\$ (7,654)	
<i>Sub-total - Cash</i>			\$ (320,023)	\$ (320,023)	\$ (54,446)	\$ (50,956)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,178)	\$ (7,178)	\$ (1,196)	\$ (1,184)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,790)	\$ (5,790)	\$ (965)	\$ (956)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (5,630)	\$ (5,630)	\$ (938)	\$ (929)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (45,553)	\$ (45,553)	\$ (7,592)	\$ (7,517)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (3,177)	\$ (3,177)	\$ (530)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (67,328)	\$ (67,328)	\$ (11,221)	\$ (10,586)	
<b>Total Operating Expenditure</b>			\$ (387,352)	\$ (387,352)	\$ (65,668)	\$ (61,542)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Grant Income Subsidy - Operating Grant	POOL MGR	11100.0089	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 30,000	\$ -	\$ -	-
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 1,000	\$ 167	\$ -	-
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -	\$ -	-
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 15,000	\$ 15,000	\$ -	\$ -	-
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 15,000	\$ 15,000	\$ -	\$ -	-
<i>Sub-total - Cash</i>			\$ 61,000	\$ 61,000	\$ 167	\$ -	-
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operating Income</b>			\$ 61,000	\$ 61,000	\$ 167	\$ -	-
<i>Operating Surplus / Deficit</i>			\$ (326,352)	\$ (326,352)	\$ (65,501)	\$ (61,542)	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>REC.CENTRE</b>							
<b>Capital Expenditure</b>							
Gym and Other Equipment	MGR COMM SVCS	51111.0006	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (5,000)	\$ (5,000)	\$ -	\$ -	
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (4,000)	\$ (4,000)	\$ (667)	\$ -	
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (184,061)	\$ (184,061)	\$ (28,317)	\$ (26,084)	
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,257)	\$ (20,257)	\$ (3,117)	\$ (3,064)	
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (1,600)	\$ (1,600)	\$ (267)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (5,982)	\$ (5,982)	\$ (2,991)	\$ (1,723)	
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,500)	\$ (417)	\$ (322)	
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (8,000)	\$ (1,333)	\$ (1,501)	
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (340)	
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (246)	
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (2,831)	
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (85)	
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (884)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	\$ (20,000)	\$ (20,000)	\$ (5,200)	\$ (932)	
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (50,716)	\$ (50,716)	\$ (8,453)	\$ (8,651)	
<i>Sub-total - Cash</i>			\$ (345,117)	\$ (345,117)	\$ (58,761)	\$ (46,665)	
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (1,888)	\$ (1,888)	\$ (315)	\$ (312)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (133)	\$ (133)	\$ (22)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (2,020)	\$ (2,020)	\$ (337)	\$ (312)	
<b>Total Operating Expenditure</b>			\$ (347,137)	\$ (347,137)	\$ (59,097)	\$ (46,976)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 25,000	\$ 25,000	\$ 4,167	\$ 5,330	
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 2,000	\$ 333	\$ 135	
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 7,000	\$ 1,167	\$ 744	
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 60,000	\$ 60,000	\$ 10,000	\$ 14,738	
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 3,000	\$ 3,000	\$ 500	\$ 3,830	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 5,000	\$ 833	\$ -	
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 15,000	\$ 15,000	\$ 2,500	\$ 4,694	
<i>Sub-total - Cash</i>			\$ 117,000	\$ 117,000	\$ 19,500	\$ 29,471	
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 117,000	\$ 117,000	\$ 19,500	\$ 29,471	
<i>Operating Surplus / Deficit</i>			\$ (230,137)	\$ (230,137)	\$ (39,597)	\$ (17,505)	
<b>PARKS &amp; RECREATION GROUNDS</b>							
<b>Capital Expenditure</b>							
Centenary Park - We Remember Them Memorial Park	MGR WORKS	51511.0251	\$ (2,000)	\$ (2,000)	\$ -	\$ -	
Frost Park - Building Upgrade Stage 1	BLDG SRVR	51691.0251	\$ (105,994)	\$ (105,994)	\$ (35,331)	\$ (24,137)	
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251	\$ (4,417)	\$ (4,417)	\$ -	\$ -	
Sounness Park - Equipment Shed	MGR WORKS	51690.0251	\$ (20,000)	\$ (20,000)	\$ -	\$ -	
Mount Barker Skate Park - Youth Precinct	MGR COMM SVCS	51700.0251	\$ -	\$ -	\$ -	\$ (38)	
Skate Park Repairs - Mount Barker	MGR COMM SVCS	51141.0251	\$ (53,000)	\$ (53,000)	\$ (53,000)	\$ (50,252)	
Mount Barker Tennis Club - Verandah Posts	BLDG SRVR	51729.0251	\$ (6,000)	\$ (6,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (191,411)	\$ (191,411)	\$ (88,331)	\$ (74,427)	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41127.0486	\$ 106,000	\$ 106,000	\$ -	\$ -	
Grants - We Remember Them Memorial Park	MGR COMM SVCS	41120.0489	\$ 2,000	\$ 2,000	\$ -	\$ -	
Skate Park Insurance Claim - Mount Barker	MGR COMM SVCS	41123.0202	\$ 49,000	\$ 49,000	\$ 49,000	\$ 46,574	
<b>Total Capital Income</b>			\$ 157,000	\$ 157,000	\$ 49,000	\$ 46,574	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Expenditure</b>							
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (32,000)	\$ (32,000)	\$ (5,333)	\$ (4,551)	
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (60,900)	\$ (60,900)	\$ (15,834)	\$ (15,179)	
Parks Mtce (PC) - Frost Park Maintenance	MGR WORKS	20212.0066	\$ (60,000)	\$ (60,000)	\$ (10,000)	\$ (6,598)	
Parks Mtce (PC) - Sounness Park Maintenance	MGR WORKS	20212.0492	\$ (185,000)	\$ (185,000)	\$ (30,833)	\$ (17,475)	
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (200,000)	\$ (200,000)	\$ (33,333)	\$ (21,346)	
Parks Mtce (PC) - Playground Maintenance	MGR WORKS	20212.0469	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (40,000)	\$ (40,000)	\$ (6,667)	\$ (1,510)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ (40,000)	\$ (40,000)	\$ (6,667)	\$ (5,700)	
Other Expenses - Donations	DCEO	20208.0255	\$ (20,559)	\$ (20,559)	\$ (10,280)	\$ (15,260)	
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (58,239)	\$ (58,239)	\$ (9,707)	\$ (9,933)	
<i>Sub-total - Cash</i>			\$ (701,699)	\$ (701,699)	\$ (129,487)	\$ (97,552)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (239,241)	\$ (239,241)	\$ (39,874)	\$ (39,092)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (204,675)	\$ (204,675)	\$ (34,113)	\$ (33,237)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (443,916)	\$ (443,916)	\$ (73,986)	\$ (72,328)	
<b>Total Operating Expenditure</b>			\$ (1,145,615)	\$ (1,145,615)	\$ (203,473)	\$ (169,880)	
<b>Operating Income</b>							
Reimbursements - Other	DCEO	10118.0229	\$ 10,000	\$ 10,000	\$ 1,667	\$ 439	
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ 2,500	\$ 2,500	\$ 417	\$ 1,960	
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 7,000	\$ 1,167	\$ 3,633	
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 5,000	\$ 5,000	\$ 833	\$ -	
<i>Sub-total - Cash</i>			\$ 24,500	\$ 24,500	\$ 4,083	\$ 6,032	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 24,500	\$ 24,500	\$ 4,083	\$ 6,032	
<b>Borrowing Costs</b>							
<b>Principal Repayments</b>							
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (37,486)	\$ (37,486)	\$ -	\$ -	
<b>Total Principal Repayments</b>			\$ (37,486)	\$ (37,486)	\$ -	\$ -	
<b>Operating Expenditure</b>							
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (8,978)	\$ (8,978)	\$ -	\$ (752)	
<b>Total Operating Expenditure</b>			\$ (8,978)	\$ (8,978)	\$ -	\$ (752)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>LIBRARY SERVICES</b>							
<b>Mount Barker Library &amp; Art Gallery</b>							
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (519)	
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (122,279)	\$ (122,279)	\$ (18,812)	\$ (18,165)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (14,328)	\$ (14,328)	\$ (2,204)	\$ (2,261)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,974)	\$ (3,974)	\$ (1,987)	\$ (1,402)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (48)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (473)	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (15,000)	\$ (15,000)	\$ (8,182)	\$ (4,682)	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (496)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (678)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (500)	\$ (250)	\$ (21)	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (474)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (8,500)	\$ (1,417)	\$ (465)	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (52)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (90)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (30,000)	\$ (30,000)	\$ (7,800)	\$ (5,922)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (1,203)	
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (79,333)	\$ (79,333)	\$ (13,222)	\$ (13,532)	
<i>Sub-total - Cash</i>			\$ (305,914)	\$ (305,914)	\$ (59,207)	\$ (50,483)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (5,371)	\$ (5,371)	\$ (895)	\$ (886)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (1,479)	\$ (1,479)	\$ (247)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (6,850)	\$ (6,850)	\$ (1,142)	\$ (886)	
<b>Total Operating Expenditure</b>			\$ (312,764)	\$ (312,764)	\$ (60,349)	\$ (51,370)	

## DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 672	
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 500	\$ 500	\$ 83	\$ 84	
Other Revenue - Photocopying Faxing & Internet	LIBRARIAN	10124.0100	\$ 3,000	\$ 3,000	\$ 500	\$ 511	
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 1,000	\$ 1,000	\$ 167	\$ 170	
<i>Sub-total - Cash</i>			\$ 5,500	\$ 5,500	\$ 1,750	\$ 1,436	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 5,500	\$ 5,500	\$ 1,750	\$ 1,436	
<i>Operating Surplus / Deficit</i>			\$ (307,264)	\$ (307,264)	\$ (58,599)	\$ (49,934)	
<b>OTHER RECREATION &amp; CULTURE</b>							
<b>Capital Expenditure</b>							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -	
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	\$ -	\$ -	\$ -	\$ -	
Community Recreation Centre - New Eaves to Rear of Building	BLDG SRVR	50433.0252	\$ (4,500)	\$ (4,500)	\$ (750)	\$ -	
Mitchell House - Replace Timber Windows	BLDG SRVR	51730.0252	\$ (40,000)	\$ (40,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (54,500)	\$ (54,500)	\$ (2,417)	\$ -	
<b>Operating Expenditure</b>							
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (12,000)	\$ (12,000)	\$ (2,000)	\$ -	
Other Expenses - Donations	DCEO	20221.0255	\$ (19,209)	\$ (19,209)	\$ (19,209)	\$ (16,627)	
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (30,000)	\$ (30,000)	\$ (9,000)	\$ (1,618)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (3,323)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (62,192)	\$ (62,192)	\$ (39,492)	\$ (41,310)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (26,451)	\$ (26,451)	\$ (4,409)	\$ (4,511)	
<i>Sub-total - Cash</i>			\$ (164,852)	\$ (164,852)	\$ (76,609)	\$ (67,388)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (283,009)	\$ (283,009)	\$ (47,168)	\$ (46,243)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (36,058)	\$ (36,058)	\$ (6,010)	\$ (5,892)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (319,067)	\$ (319,067)	\$ (53,178)	\$ (52,135)	
<b>Total Operating Expenditure</b>			\$ (483,920)	\$ (483,920)	\$ (129,787)	\$ (119,523)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 30,000	\$ 30,000	\$ -	\$ -	
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ -	\$ -	\$ 2,557	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 184	\$ 1,105	
<i>Sub-total - Cash</i>			\$ 31,105	\$ 31,105	\$ 184	\$ 3,661	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 31,105	\$ 31,105	\$ 184	\$ 3,661	
<b>Operating Expenditure</b>							
Financial Expenses - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	21112.0388	\$ -	\$ -	\$ -	\$ (84)	
<b>Total Operating Expenditure</b>			\$ -	\$ -	\$ -	\$ (84)	
<b>TOTAL RECREATION AND CULTURE CAPITAL EXPENSES</b>			\$ (273,411)	\$ (273,411)	\$ (101,998)	\$ (78,407)	
<b>TOTAL RECREATION AND CULTURE CAPITAL INCOME</b>			\$ 162,000	\$ 162,000	\$ 49,000	\$ 46,574	
<b>TOTAL RECREATION AND CULTURE OPERATING EXPENSES</b>			\$ (2,975,263)	\$ (2,975,263)	\$ (561,624)	\$ (495,586)	
<b>TOTAL RECREATION AND CULTURE OPERATING INCOME</b>			\$ 240,005	\$ 240,005	\$ 25,834	\$ 40,726	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 12 - TRANSPORT</b>							
<b>ROAD CONSTRUCTION</b>							
<b>Capital Expenditure</b>							
<b>Regional Road Group</b>							
Porongurup Road - SLK 3.99 to 8.94	MGR WORKS	51731.0250	\$ (213,831)	\$ (213,831)	\$ (20,000)	\$ (17,734)	
Settlement Road - SLK 4.71 to 10.40	MGR WORKS	51732.0250	\$ (438,330)	\$ (438,330)	\$ -	\$ -	
Pooreracup Road - SLK 1.16 to 8.45	MGR WORKS	51733.0250	\$ (184,384)	\$ (184,384)	\$ -	\$ (2,152)	
			\$ (836,545)	\$ (836,545)	\$ (20,000)	\$ (19,886)	
<b>BLACKSPOT (FEDERAL)</b>							
Lake Matilda Rd - Red Gum Pass Road - Intersection	MGR WORKS	51654.0250	\$ (91,020)	\$ (91,020)	\$ -	\$ -	
Jutland / Fisher Road Intersection - Intersection	MGR WORKS	51655.0250	\$ (18,883)	\$ (18,883)	\$ -	\$ -	
			\$ (109,903)	\$ (109,903)	\$ -	\$ -	
<b>BLACKSPOT (STATE)</b>							
Woogenellup Road Floodway	MGR WORKS	51705.0250	\$ (114,762)	\$ (114,762)	\$ -	\$ (621)	
Pile Road - Intersection with Muir Hwy	MGR WORKS	51734.0250	\$ (39,819)	\$ (39,819)	\$ -	\$ -	
			\$ (154,581)	\$ (154,581)	\$ -	\$ (621)	
<b>COMMODITY ROUTE FUNDING</b>							
Eulup Manurup Road	MGR WORKS	51735.0250	\$ (204,414)	\$ (204,414)	\$ (10,221)	\$ (11,942)	
Watermans Road	MGR WORKS	51736.0250	\$ (173,938)	\$ (173,938)	\$ -	\$ -	
			\$ (378,352)	\$ (378,352)	\$ (10,221)	\$ (11,942)	
<b>Roads to Recovery</b>							
Coopers Road	MGR WORKS	51737.0250	\$ (44,000)	\$ (44,000)	\$ -	\$ (648)	
Millinup Road	MGR WORKS	51738.0250	\$ (116,547)	\$ (116,547)	\$ -	\$ (774)	
Montem Street	MGR WORKS	51739.0250	\$ (55,000)	\$ (55,000)	\$ (9,167)	\$ (6,873)	
Road Replenishment Project	MGR WORKS	51740.0250	\$ (205,980)	\$ (205,980)	\$ -	\$ -	
Lake Matilda Road - SLK 0.00 to 2.23	MGR WORKS	51760.0250	\$ (178,400)	\$ (178,400)	\$ -	\$ (595)	
Surrey Downs Road - SLK 0.00 to 1.22	MGR WORKS	51761.0250	\$ (88,132)	\$ (88,132)	\$ -	\$ (6)	
			\$ (688,059)	\$ (688,059)	\$ (9,167)	\$ (8,896)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Own Resources</b>							
Pre Construction Future Works	MGR WORKS	51201.0250	\$ (30,000)	\$ (30,000)	\$ (1,500)	\$ -	
Shire Wide Drainage Construction	MGR WORKS	51202.0250	\$ (40,000)	\$ (40,000)	\$ (6,667)	\$ -	
Mount Barker Footpath Construction	MGR WORKS	51203.0250	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ -	
Roadworks - Minor Renewal	MGR WORKS	51276.0250	\$ (250,000)	\$ (250,000)	\$ (41,667)	\$ (50,389)	\$ 8,722 21%
Reseal Rural Roads	MGR WORKS	51741.0250	\$ (250,000)	\$ (250,000)	\$ -	\$ -	
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	\$ (28,077)	\$ (28,077)	\$ (28,077)	\$ (3,758)	
Oatlands Road - SLK 0.35 to 0.55	MGR WORKS	51718.0250	\$ (18,462)	\$ (18,462)	\$ -	\$ -	
Stothard Road - SLK 0.00 to 2.19	MGR WORKS	51742.0250	\$ (45,000)	\$ (45,000)	\$ -	\$ -	
Thomas Street - SLK 0.00 to 0.30	MGR WORKS	51743.0250	\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Wragg Road - SLK 1.75 to 6.44	MGR WORKS	51744.0250	\$ (25,700)	\$ (25,700)	\$ -	\$ -	
Albany Highway - SLK 356.20 to 356.59	MGR WORKS	51745.0250	\$ (56,710)	\$ (56,710)	\$ -	\$ -	
Lord Street - SLK 0.00 to 0.139	MGR WORKS	51746.0250	\$ (10,800)	\$ (10,800)	\$ -	\$ (1,053)	
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51747.0250	\$ (35,000)	\$ (35,000)	\$ -	\$ -	
Mount Barker Road - SLK 0.075 to 0.735	MGR WORKS	51748.0250	\$ (35,000)	\$ (35,000)	\$ (5,250)	\$ (5,030)	
Kwornicup Road - SLK 8.65 to 9.91	MGR WORKS	51749.0250	\$ (55,000)	\$ (55,000)	\$ -	\$ -	
Mallawillup Road - SLK 0.00 to 16.08; SLK 16.09 to 27.54	MGR WORKS	51750.0250	\$ (132,850)	\$ (132,850)	\$ -	\$ (829)	
Hassell Avenue - SLK 0.45 to 0.62	MGR WORKS	51751.0250	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
Pooreracup Road - SLK 0.83 to 1.23	MGR WORKS	51752.0250	\$ (72,100)	\$ (72,100)	\$ -	\$ -	
Albany Highway/Woogenellup Road - Roundabout	MGR WORKS	51753.0250	\$ (20,000)	\$ (20,000)	\$ -	\$ (269)	
			\$ (1,189,699)	\$ (1,189,699)	\$ (153,160)	\$ (61,327)	
<b>Total Capital Expenditure</b>			\$ (3,357,139)	\$ (3,357,139)	\$ (192,548)	\$ (102,672)	
<b>Capital Income</b>							
Contributions to Roadworks	MGR WORKS	41205.0197	\$ -	\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008	\$ 44,830	\$ 44,830	\$ -	\$ -	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204	\$ 421,527	\$ 421,527	\$ -	\$ -	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205	\$ 252,235	\$ 252,235	\$ -	\$ -	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207	\$ 557,697	\$ 557,697	\$ -	\$ -	
Transfers from Reserve Funds	DCEO	41202.0486	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 1,276,289	\$ 1,276,289	\$ -	\$ -	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>ROAD MAINTENANCE</b>							
<b>Operating Expenditure</b>							
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (5,000)	\$ (833)	\$ (425)	
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ (30,000)	\$ (30,000)	\$ (5,000)	\$ (300)	
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (3,918)	\$ (3,918)	\$ (653)	\$ -	
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (3,500)	\$ (583)	\$ -	
Road Maintenance - General	MGR WORKS	20225.0126	\$ (1,550,000)	\$ (1,550,000)	\$ (349,183)	\$ (297,718)	
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (185,000)	\$ (185,000)	\$ (30,833)	\$ (5,732)	
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (30,000)	\$ (5,000)	\$ -	
Road Maintenance - Slashing and Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (30,000)	\$ (5,000)	\$ -	
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (1,119,141)	\$ (1,119,141)	\$ (196,524)	\$ (636)	
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (3,000)	\$ (500)	\$ (336)	
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (72,000)	\$ (72,000)	\$ (12,000)	\$ (11,454)	
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (73,572)	\$ (73,572)	\$ (12,262)	\$ (12,549)	
<i>Sub-total - Cash</i>			\$ (3,110,131)	\$ (3,110,131)	\$ (619,205)	\$ (329,150)	
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	\$ (3,364,980)	\$ (3,364,980)	\$ (560,830)	\$ (549,833)	
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (94,860)	\$ (94,860)	\$ (15,810)	\$ (15,500)	
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	\$ (167,280)	\$ (167,280)	\$ (27,880)	\$ (27,333)	
<i>Sub-total - Non Cash</i>			\$ (3,627,120)	\$ (3,627,120)	\$ (604,520)	\$ (592,667)	
<b>Total Operating Expenditure</b>			\$ (6,737,251)	\$ (6,737,251)	\$ (1,223,725)	\$ (921,816)	
<b>Operating Income</b>							
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -	\$ -	
Contributions - Other Contributions	MGR WORKS	10134.0200	\$ 2,120,170	\$ 2,120,170	\$ 265,021	\$ 361,654	
Contributions - Roadworks Contributions (Storm Damage)	MGR WORKS	10134.0197	\$ -	\$ -	\$ -	\$ -	
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 1,000	\$ 167	\$ -	
<b>Total Operating Income</b>			\$ 2,121,170	\$ 2,121,170	\$ 265,188	\$ 361,654	
<b>Borrowing Costs</b>							
<b>Operating Expenditure</b>							
Financial Expenses - Short Term Loan - Storm Damage	ACCOUNTANT	20230.0492	\$ (506,000)	\$ (506,000)	\$ (506,000)	\$ (501,672)	
<b>Total Operating Expenditure</b>			\$ (506,000)	\$ (506,000)	\$ (506,000)	\$ (501,672)	
<b>TOTAL TRANSPORT CAPITAL EXPENSES</b>			\$ (3,357,139)	\$ (3,357,139)	\$ (192,548)	\$ (102,672)	
<b>TOTAL TRANSPORT CAPITAL INCOME</b>			\$ 1,276,289	\$ 1,276,289	\$ -	\$ -	
<b>TOTAL TRANSPORT OPERATING EXPENSES</b>			\$ (7,243,251)	\$ (7,243,251)	\$ (1,729,725)	\$ (1,423,488)	
<b>TOTAL TRANSPORT OPERATING INCOME</b>			\$ 2,121,170	\$ 2,121,170	\$ 265,188	\$ 361,654	





**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>PROGRAM 13 - ECONOMIC SERVICES</b>							
<b>RURAL SERVICES</b>							
<b>Capital Expenditure</b>							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditure</b>							
Other Expenses - Donations	DCEO	21305.0255	\$ (5,075)	\$ (5,075)	\$ -	\$ (950)	\$ (950)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	\$ (500)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (2,911)	\$ (2,911)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (16,869)	\$ (16,869)	\$ (2,811)	\$ (2,877)	\$ (2,877)
<b>Total Operating Expenditure</b>			\$ (34,944)	\$ (34,944)	\$ (4,978)	\$ (6,738)	\$ (6,738)
<b>Operating Income</b>							
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 3,000	\$ 500	\$ -	\$ (500)
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 10,000	\$ 1,667	\$ 8,312	\$ (1,667)
<b>Total Operating Income</b>			\$ 13,000	\$ 13,000	\$ 2,167	\$ 8,312	\$ (1,667)
<b>FERAL PIG ERADICATION PROGRAM</b>							
<b>Operating Expenditure</b>							
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (25,000)	\$ (25,000)	\$ -	\$ -	\$ -
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (5,000)	\$ (962)	\$ -	\$ (962)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (4,500)	\$ (4,500)	\$ (2,250)	\$ (820)	\$ (820)
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ -	\$ (4,167)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -	\$ (166)	\$ (166)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (800)	\$ (800)
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			\$ (63,500)	\$ (63,500)	\$ (8,045)	\$ (1,786)	\$ (8,045)



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -	\$ -	-
Contributions - Landholder Contributions	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -	\$ -	-
Contributions - Local Government Contributions	ACCOUNTANT	11307.0473	\$ 5,000	\$ 5,000	\$ -	\$ -	-
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	\$ 27,000	\$ 27,000	\$ -	\$ -	-
Grant Income - Grant Income	ACCOUNTANT	11308.0210	\$ 5,000	\$ 5,000	\$ -	\$ 1,500	-
Grant Income - Direct Grants	ACCOUNTANT	11308.0212	\$ 10,000	\$ 10,000	\$ -	\$ -	-
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ 16,500	\$ -	\$ -	-
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operating Income</b>			\$ 63,500	\$ 63,500	\$ -	\$ 1,500	
<b>TOURISM &amp; AREA PROMOTION</b>							
<b>Operating Expenditure</b>							
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (1,140)	
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	\$ (20,049)	\$ (20,049)	\$ (5,213)	\$ (4,069)	
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,500)	\$ (250)	\$ -	
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (72,000)	\$ (72,000)	\$ (5,000)	\$ (4,500)	
Other Expenses - Visitor Signage Strategy	CEO	21311.0030	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ -	
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (65,502)	\$ (65,502)	\$ (10,917)	\$ (11,172)	
<i>Sub-total - Cash</i>			\$ (189,051)	\$ (189,051)	\$ (26,380)	\$ (20,880)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (47,975)	\$ (47,975)	\$ (7,996)	\$ (7,917)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (3,439)	\$ (3,439)	\$ (573)	\$ (568)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (51,414)	\$ (51,414)	\$ (8,569)	\$ (8,484)	
<b>Total Operating Expenditure</b>			\$ (240,466)	\$ (240,466)	\$ (34,949)	\$ (29,365)	
<b>Operating Income</b>							
Other Income	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -	-
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operating Income</b>			\$ -	\$ -	\$ -	\$ -	-



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>BUILDING CONTROL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Bldg Surveyor	MGR WORKS	51311.0006	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	\$ (38,000)	\$ (38,000)	\$ -	\$ -	\$ -
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>			\$ (38,000)	\$ (38,000)	\$ -	\$ -	\$ -
<b>Capital Income</b>							
Trade In Vehicle - Bldg Surveyor	MGR WORKS	41311.0105	\$ -	\$ -	\$ -	\$ -	\$ -
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Income</b>			\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (95)	\$ (95)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (139,573)	\$ (139,573)	\$ (21,473)	\$ (19,764)	\$ (19,764)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -	\$ -
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (29,652)	\$ (29,652)	\$ (4,942)	\$ (4,369)	\$ (4,369)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,200)	\$ (200)	\$ (903)	\$ (903)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (5,181)	\$ (5,181)	\$ (2,590)	\$ (2,877)	\$ (2,877)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (296)	\$ (296)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (1,310)	\$ (1,310)
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (1,953)	\$ (1,953)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	\$ -
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	\$ -
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (46)	\$ (46)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (3,128)	\$ (3,128)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (41,491)	\$ (41,491)	\$ (6,915)	\$ (7,077)	\$ (7,077)
<i>Sub-total - Cash</i>			\$ (286,097)	\$ (286,097)	\$ (47,620)	\$ (41,818)	\$ (41,818)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (3,921)	\$ (3,921)	\$ (653)	\$ (647)	\$ (647)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (5,324)	\$ (5,324)	\$ (887)	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,245)	\$ (9,245)	\$ (1,541)	\$ (647)	\$ (647)
<b>Total Operating Expenditure</b>			\$ (295,342)	\$ (295,342)	\$ (49,161)	\$ (42,465)	\$ (42,465)



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 25,000	\$ 4,167	\$ 1,171	
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 500	\$ 83	\$ 30	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 1,000	\$ 167	\$ 50	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	\$ 15,000	\$ 15,000	\$ 2,500	\$ 1,628	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 35,000	\$ 35,000	\$ 5,833	\$ 3,270	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,000	\$ 167	\$ 382	
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ 5,000	\$ 833	\$ -	
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 82,500	\$ 82,500	\$ 13,750	\$ 6,531	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ 9,295	\$ 9,295	\$ 1,549	\$ -	
<b>Total Operating Income</b>			\$ 91,795	\$ 91,795	\$ 15,299	\$ 6,531	
<b>CATTLE SALEYARDS</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	\$ -	\$ -	\$ -	\$ -	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	\$ (17,000)	\$ (17,000)	\$ -	\$ -	
Bitumen Repairs	MGR WORKS	51585.0253	\$ (50,000)	\$ (50,000)	\$ -	\$ -	
Additional Water Source	SALEYARDS MGR	51587.0253	\$ (11,386)	\$ (11,386)	\$ (2,000)	\$ (1,414)	
New Irrigator	SALEYARDS MGR	51643.0006	\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Light tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253	\$ (25,000)	\$ (25,000)	\$ -	\$ -	
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	\$ (7,000)	\$ (7,000)	\$ -	\$ -	
Aeration Ponds - Transfer Pipework	SALEYARDS MGR	51754.0253	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
Painting of Galvanised Elements - Roof and Walkways	SALEYARDS MGR	51755.0253	\$ (23,000)	\$ (23,000)	\$ -	\$ -	
Diesel Motor - Irrigation Pump	SALEYARDS MGR	51756.0253	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
Alies Scanner - Service	SALEYARDS MGR	51757.0253	\$ (5,000)	\$ (5,000)	\$ -	\$ -	
New Receival Ramp	SALEYARDS MGR	51758.0253	\$ (45,000)	\$ (45,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			\$ (203,386)	\$ (203,386)	\$ (2,000)	\$ (1,414)	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41326.0486	\$ 203,386	\$ 203,386	\$ -	\$ -	
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105	\$ -	\$ -	\$ -	\$ -	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 203,386	\$ 203,386	\$ -	\$ -	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (426)	
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	\$ (310,168)	\$ (310,168)	\$ (47,718)	\$ (47,066)	
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (25,808)	\$ (25,808)	\$ (3,970)	\$ (4,140)	
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,500)	\$ (250)	\$ (1,055)	
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,000)	\$ (333)	\$ (585)	
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (500)	\$ (83)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (4,000)	\$ (4,000)	\$ (2,000)	\$ (2,822)	
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (12,000)	\$ (12,000)	\$ (2,000)	\$ (2,174)	
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (82)	
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (7,000)	\$ (7,000)	\$ (1,167)	\$ (926)	
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -	
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (32,000)	\$ (32,000)	\$ (32,000)	\$ (14,975)	
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (3,300)	\$ (3,300)	\$ (550)	\$ -	
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (2,379)	
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (1,823)	
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (3,000)	\$ (3,000)	\$ (500)	\$ -	
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (2,585)	
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -	\$ -	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (6,000)	\$ (1,000)	\$ (241)	
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (2,005)	
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (75,000)	\$ (75,000)	\$ (19,500)	\$ (13,996)	
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (77,001)	\$ (77,001)	\$ (12,833)	\$ (13,134)	
<i>Sub-total - Cash</i>			\$ (662,277)	\$ (662,277)	\$ (141,072)	\$ (110,414)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (17,877)	\$ (17,877)	\$ (2,980)	\$ (2,950)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (12,750)	\$ (12,750)	\$ (2,125)	\$ (2,104)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (13,528)	\$ (13,528)	\$ (2,255)	\$ (2,988)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (356,150)	\$ (356,150)	\$ (59,358)	\$ (58,771)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (3,182)	\$ (3,182)	\$ (530)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (403,488)	\$ (403,488)	\$ (67,248)	\$ (66,812)	
<b>Total Operating Expenditure</b>			\$ (1,065,764)	\$ (1,065,764)	\$ (208,320)	\$ (177,226)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

**For the Period Ended 31 August 2018**

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,000	\$ 62,000	\$ 3,820	\$ 3,860	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 25,000	\$ 25,000	\$ 4,167	\$ 4,876	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,000	\$ 12,000	\$ -	\$ -	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 10,765	\$ 10,765	\$ 1,794	\$ 808	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 12,000	\$ 12,000	\$ 2,000	\$ 791	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 10,500	\$ 10,500	\$ 1,750	\$ 679	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,000	\$ 5,000	\$ 833	\$ -	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 571,200	\$ 571,200	\$ 35,193	\$ 35,099	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 13,500	\$ 13,500	\$ 2,250	\$ 2,892	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 7,000	\$ 7,000	\$ 1,167	\$ 762	
<i>Sub-total - Cash</i>			\$ 728,965	\$ 728,965	\$ 52,974	\$ 49,769	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 728,965	\$ 728,965	\$ 52,974	\$ 49,769	
<i>Operating Surplus / Deficit</i>							
			\$ (336,799)	\$ (336,799)	\$ (155,346)	\$ (127,457)	
<b>Borrowing Costs</b>							
<b>Principal Repayments</b>							
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (23,310)	\$ (23,310)	\$ -	\$ -	
<b>Total Principal Repayments</b>			\$ (23,310)	\$ (23,310)	\$ -	\$ -	
<b>Operating Expenditure</b>							
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (5,385)	\$ (5,385)	\$ -	\$ (742)	
<b>Total Operating Expenditure</b>			\$ (5,385)	\$ (5,385)	\$ -	\$ (742)	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>OTHER ECONOMIC SERVICES</b>							
<b>Capital Expenditure</b>							
Standpipe Controller Upgrades	DCEO	51340.0358	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41351.0486	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Income</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditure</b>							
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (55,000)	\$ (55,000)	\$ (9,167)	\$ (6,019)	
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (4,000)	\$ (4,000)	\$ (667)	\$ -	
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,671)	\$ (9,671)	\$ (1,612)	\$ (1,649)	
<i>Sub-total - Cash</i>			\$ (68,671)	\$ (68,671)	\$ (11,445)	\$ (7,668)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (3,251)	\$ (3,251)	\$ (542)	\$ (537)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,251)	\$ (3,251)	\$ (542)	\$ (537)	
<b>Total Operating Expenditure</b>			\$ (71,922)	\$ (71,922)	\$ (11,987)	\$ (8,204)	
<b>Operating Income</b>							
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 200	\$ 200	\$ 33	\$ -	
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 45,000	\$ 45,000	\$ -	\$ 871	
<i>Sub-total - Cash</i>			\$ 45,200	\$ 45,200	\$ 33	\$ 871	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 45,200	\$ 45,200	\$ 33	\$ 871	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>VEHICLE LICENSING</b>							
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Employee Costs - Salaries	DCEO	21340.0130	\$ (58,451)	\$ (58,451)	\$ (8,993)	\$ (4,259)	
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,481)	\$ (5,481)	\$ (843)	\$ (427)	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,900)	\$ (1,900)	\$ (950)	\$ (639)	
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (112,047)	\$ (112,047)	\$ (18,674)	\$ (19,112)	
<i>Sub-total - Cash</i>			\$ (179,879)	\$ (179,879)	\$ (29,793)	\$ (24,437)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (311)	\$ (311)	\$ (52)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (311)	\$ (311)	\$ (52)	\$ -	
<b>Total Operating Expenditure</b>			\$ (180,190)	\$ (180,190)	\$ (29,845)	\$ (24,437)	
<b>Operating Income</b>							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 100,000	\$ 16,667	\$ 13,140	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 500	\$ 83	\$ 35	
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 100,500	\$ 100,500	\$ 16,750	\$ 13,174	
<i>Operating Surplus / Deficit</i>			\$ (79,690)	\$ (79,690)	\$ (13,095)	\$ (11,263)	
<b>TOTAL ECONOMIC SERVICES CAPITAL EXPENSES</b>			\$ (241,386)	\$ (241,386)	\$ (2,000)	\$ (1,414)	
<b>TOTAL ECONOMIC SERVICES CAPITAL INCOME</b>			\$ 221,386	\$ 221,386	\$ -	\$ -	
<b>TOTAL ECONOMIC SERVICES OPERATING EXPENSES</b>			\$ (1,957,512)	\$ (1,957,512)	\$ (347,285)	\$ (290,963)	
<b>TOTAL ECONOMIC SERVICES OPERATING INCOME</b>			\$ 1,042,960	\$ 1,042,960	\$ 87,223	\$ 80,157	





**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b><u>PROGRAM 14 - OTHER PROPERTY &amp; SERVICES</u></b>							
<b>PRIVATE WORKS</b>							
<b>Operating Expenditure</b>							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (362)	
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,729)	\$ (15,729)	\$ (2,622)	\$ (2,683)	
<b>Total Operating Expenditure</b>			<b>\$ (25,729)</b>	<b>\$ (25,729)</b>	<b>\$ (4,288)</b>	<b>\$ (3,045)</b>	
<b>Operating Income</b>							
Private Works Recoups	ACCOUNTANT	10159.0015	\$ 11,500	\$ 11,500	\$ 1,500	\$ 1,441	
<b>Total Operating Income</b>			<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 1,500</b>	<b>\$ 1,441</b>	
<i>Operating Surplus / Deficit</i>			<i>\$ (14,229)</i>	<i>\$ (14,229)</i>	<i>\$ (2,788)</i>	<i>\$ (1,604)</i>	
<b>PUBLIC WORKS OVERHEADS</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Principal Works Supervisor	MGR WORKS	51316.0006	\$ -	\$ -	\$ -	\$ -	
Depot (PC) - Building Renewal	BLDG SRVR	51561.0254	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Robotic Total Surveying Station	MGR WORKS	51759.0006	\$ (35,000)	\$ (35,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>			<b>\$ (40,000)</b>	<b>\$ (40,000)</b>	<b>\$ (833)</b>	<b>\$ -</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41401.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Principal Works Supervisor	DCEO	41325.0105	\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD		
<b>Operating Expenditure</b>									
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (2,667)			
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (36,000)	\$ (6,000)	\$ -			
Employee Costs - Travel and Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (465)			
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -			
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (354,762)	\$ (354,762)	\$ (54,579)	\$ (46,672)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (500)	\$ (83)	\$ -			
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (185,395)	\$ (185,395)	\$ (28,522)	\$ (27,504)			
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (24,000)	\$ (24,000)	\$ (24,000)	\$ (923)			
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (36,673)	\$ (36,673)	\$ (18,337)	\$ (19,558)			
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (474,947)	\$ (474,947)	\$ (73,069)	\$ (112,709)	\$ 39,641	54%	
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ (1,795)			
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (35,000)	\$ (35,000)	\$ (5,833)	\$ (322)			
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (3,500)	\$ (583)	\$ (1,695)			
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (6,888)			
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ (7,500)	\$ (7,500)	\$ (1,250)	\$ -			
Other Expenses - Donations (Event Road Closures)	MGR WORKS	20262.0394	\$ (4,000)	\$ (4,000)	\$ (667)	\$ -			
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (25,000)	\$ (25,000)	\$ (5,000)	\$ (6,205)			
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (1,135)			
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (25,000)	\$ (25,000)	\$ (6,500)	\$ (8,651)			
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,000)	\$ (1,667)	\$ -			
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -			
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (2,000)	\$ (520)	\$ (306)			
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (750)	\$ (125)	\$ (83)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (4,017)			
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (150,478)	\$ (150,478)	\$ (25,080)	\$ (25,667)			
<i>Sub-total - Cash</i>			\$ (1,472,505)	\$ (1,472,505)	\$ (280,481)	\$ (267,262)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,083)	\$ (5,083)	\$ (847)	\$ (839)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (66,156)	\$ (66,156)	\$ (11,026)	\$ (10,917)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (75,312)	\$ (75,312)	\$ (12,552)	\$ (12,594)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (5,219)	\$ (5,219)	\$ (870)	\$ (861)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (3,662)	\$ (3,662)	\$ (610)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (13,839)	\$ (13,839)	\$ (2,307)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (11,587)	\$ (11,587)	\$ (1,931)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (180,858)	\$ (180,858)	\$ (30,143)	\$ (25,211)			
<b>Sub-total Operating Expenditure</b>			\$ (1,653,363)	\$ (1,653,363)	\$ (310,624)	\$ (292,473)			
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	\$ 1,653,363	\$ 1,653,363	\$ 310,624	\$ 219,011			
<b>Total Operating Expenditure</b>			\$ (0)	\$ (0)	\$ -	\$ (73,462)			



**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Income</b>							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 1,127	\$ 1,040	
Other Operating Income	ACCOUNTANT	11411.0232	\$ 1,500	\$ 1,500	\$ 250	\$ 1	
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 8,260	\$ 8,260	\$ 1,377	\$ 1,041	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ 6,256	\$ 6,256	\$ 1,043	\$ -	
<b>Total Operating Income</b>			\$ 14,516	\$ 14,516	\$ 2,419	\$ 1,041	
<b>PLANT OPERATION COSTS</b>							
<b>Capital Expenditure</b>							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	\$ (936,234)	\$ (936,234)	\$ (85,000)	\$ (84,974)	
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	\$ (208,250)	\$ (208,250)	\$ -	\$ (1,202)	
<b>Total Capital Expenditure</b>			\$ (1,144,484)	\$ (1,144,484)	\$ (85,000)	\$ (86,176)	
<b>Capital Income</b>							
Trade In Heavy Plant	MGR WORKS	41411.0105	\$ 226,909	\$ 226,909	\$ 25,000	\$ 25,909	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105	\$ 72,500	\$ 72,500	\$ -	\$ -	
Transfers from Reserve Funds	DCEO	41413.0486	\$ 933,075	\$ 933,075	\$ -	\$ -	
<b>Total Capital Income</b>			\$ 1,232,484	\$ 1,232,484	\$ 25,000	\$ 25,909	

**DETAILED OPERATING AND CAPITAL PROGRAMS**

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>Operating Expenditure</b>							
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (4,000)	\$ (4,000)	\$ (667)	\$ (85)	
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,235)	\$ (1,235)	\$ (618)	\$ (824)	
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ (500)	\$ (83)	\$ -	
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (8,053)	\$ (8,053)	\$ (1,342)	\$ (1,224)	
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (53,403)	\$ (53,403)	\$ (8,901)	\$ (7,611)	
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (65,214)	\$ (65,214)	\$ (10,033)	\$ (9,966)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (48,000)	\$ (48,000)	\$ (8,000)	\$ (7,810)	
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (230,000)	\$ (230,000)	\$ (38,333)	\$ (21,962)	
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (50,000)	\$ (8,333)	\$ (210)	
Operating Costs - Courier & Freight	MGR WORKS	20281.0344	\$ (20,000)	\$ (20,000)	\$ (3,333)	\$ (736)	
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (40,000)	\$ (6,667)	\$ -	
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (26,456)	
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (11,181)	
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (15,000)	\$ (2,500)	\$ (1,438)	
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (155,000)	\$ (155,000)	\$ (25,833)	\$ (10,056)	
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (9,000)	\$ (9,000)	\$ (1,500)	\$ -	
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (25,000)	\$ (4,167)	\$ (806)	
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (2,500)	\$ (2,500)	\$ (417)	\$ (3,866)	
<i>Sub-total - Cash</i>			\$ (776,905)	\$ (776,905)	\$ (166,560)	\$ (104,229)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (228,404)	\$ (228,404)	\$ (38,067)	\$ (36,779)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (113,212)	\$ (113,212)	\$ (18,869)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (341,616)	\$ (341,616)	\$ (56,936)	\$ (36,779)	
<b>Sub-total Operating Expenditure</b>			\$ (1,118,521)	\$ (1,118,521)	\$ (223,496)	\$ (141,009)	
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,118,521	\$ 1,118,521	\$ 223,496	\$ 150,201	
<b>Total Operating Expenditure</b>			\$ -	\$ -	\$ -	\$ 9,192	
<b>Operating Income</b>							
Other Operating Income	ACCOUNTANT	10162.0175	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 15,744	\$ 15,744	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 15,744	\$ 15,744	\$ -	\$ -	



## DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 August 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2018	Amended Budget 30-Jun-2018	Budget YTD 31-Aug-2018	Actual YTD 31-Aug-2018	Variance Budget to Act YTD
<b>UNCLASSIFIED</b>							
<b>Operating Expenditure</b>							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (2,000)	\$ (333)	\$ -	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,000)	\$ (1,000)	\$ -	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,000)	\$ (833)	\$ -	
Other Expenses - Communication Towers	DCEO	20273.0323	\$ (7,900)	\$ (7,900)	\$ (3,950)	\$ (950)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,000)	\$ (167)	\$ (392)	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (1,000)	\$ (167)	\$ -	
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,550)	\$ (15,550)	\$ (2,592)	\$ (2,652)	
<i>Sub-total - Cash</i>			\$ (52,450)	\$ (52,450)	\$ (9,042)	\$ (3,994)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (360)	\$ (360)	\$ (60)	\$ (59)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,705)	\$ (20,705)	\$ (3,451)	\$ (3,417)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,065)	\$ (21,065)	\$ (3,511)	\$ (3,476)	
<b>Total Operating Expenditure</b>			\$ (73,515)	\$ (73,515)	\$ (12,552)	\$ (7,470)	
<b>Operating Income</b>							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 40,000	\$ 40,000	\$ 6,667	\$ 4,182	
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 1,000	\$ 167	\$ 955	
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -	\$ -	
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 1,000	\$ 167	\$ -	
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 42,000	\$ 42,000	\$ 7,000	\$ 5,137	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -	\$ -	
<b>Total Operating Income</b>			\$ 42,000	\$ 42,000	\$ 7,000	\$ 5,137	
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES</b>			\$ (1,184,484)	\$ (1,184,484)	\$ (85,833)	\$ (86,176)	
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME</b>			\$ 1,232,484	\$ 1,232,484	\$ 25,000	\$ 25,909	
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES</b>			\$ (99,244)	\$ (99,244)	\$ (16,841)	\$ (74,785)	
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME</b>			\$ 83,759	\$ 83,759	\$ 10,919	\$ 7,618	

Council

POLICY REVIEW – FINANCIAL ASSISTANCE  
(CAPITAL) TO ORGANISATIONS AND CLUBS

Policy with changes

Meeting Date: 11 September 2018

Number of Pages : 4

FINANCIAL ASSISTANCE (CAPITAL) TO ORGANISATIONS AND CLUBS

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Community Funding	Donations and Grants

OBJECTIVE:

To assist clubs and organisations in improving community based facilities.

POLICY:

1. This policy relates to financial assistance by the Council to incorporated organisations and clubs occupying land owned by, or vested in the Council.
  - a) Financial assistance will not be given to clubs and organisations occupying Crown Land not vested in the Council or private property. This policy shall only apply where works of a capital nature over \$5,000.00 are being undertaken.
  - b) Organisations and clubs are not to expect as a right any financial assistance from the Council, as requests will only be considered in respect to the overall priorities of other projects within the Shire and will also be subject to the availability of finance.
  - c) The Council reserves the right to either fund within its budgeted works program or oversee any project applied for under this policy.
  - d) Funds will only be provided for capital works on the subject land and ownership of all infrastructure ultimately vests in the Council on behalf of the Community.
2. Funding Contributions
  - ~~a) As the proposed facility will benefit the community as well as the group concerned, the Council may assist in three way, equal shares, comprising of the organisation, the Council and another funding body. Under this arrangement the Council's contribution is limited to 33.33% of the total project cost and may include the provision of materials, staff time, and loans of plant and equipment so long as the combination of the dollar value of the in-kind support plus financial contribution does not exceed 33.33% of the total project cost;~~
  - a) Funding requests where a cash contribution from the applicant or grant from other sources has been secured will receive a higher priority than requests with no co-contribution.
  - ~~b) In other circumstances the Council may consider a contribution larger than the above. It will be the responsibility of the group concerned to prove to the Council that a larger contribution is justified and reasonable and/or that third party funding as in (a) above was not available; and~~
  - be) Eligible organisations must demonstrate, at the time of submission ~~of applications,~~ that their other contributions will be available for the project ~~under consideration, and that any in-kind contribution is demonstrably a~~

~~substitute for a component in the project budget, with some evidence that the support will be forthcoming.~~

23. Pre-requisites of Financial Assistance

- a) The group should be actively operating and meeting on a regular basis.
- b) Applications must include a current profit and loss (income and expenditure) statement, or at the least, recent bank statements where a profit and loss statement is not available.
- c) Applications must be made in full with supporting documentation and must be received by the due date. Incomplete applications or applications not received by the advertised deadline, will not be considered.

~~Complete requests for financial assistance should be received before the closing date (as advertised in local newspapers each February). Incomplete applications will not be considered;~~

- ~~b~~d) Funding will not be provided for retrospective works.;
- ~~e)~~ Organisations should also make application to the appropriate State or Federal fund for assistance (if applicable);
- ~~d)~~ The organisation or club must demonstrate to the Council that there is sufficient expertise within the organisation, or available to it, to provide appropriate plans and specify accurately materials and services required to complete the project;
- ~~e)~~ Applications must include a current profit and loss (income and expenditure) statement; and
- ~~f~~e) Funds will only be released after documentary proof of expenditure is submitted, and, where applicable, until the organisation's GST status has been determined.

34. Prioritising Applications

The Council will determine its total financial commitment to community funding for the upcoming financial year, as part of its budget preparation and may exclude projects on the basis that it cannot be accommodated in the budget. The Council reserves the right to refuse to make available funding for projects under the following circumstances:

- a) When the Council believes that the proposal for funding is not a high priority.;
- b) When the Council considers that its financial commitments for the upcoming financial year preclude it from making funding available.;
- c) When the proposal will lead to an unacceptable ongoing financial commitment by the Council.;
- d) When the ongoing management of the capital items is unclear or places an unacceptable burden on Council staff and resources.;
- e) When the legal and / or financial status of the organisation or clubs is in doubt.;



- f) Where the applicant cannot demonstrate that it can provide adequate expertise to prepare appropriate plans and/or to specify accurately materials and services required for the project, where applicable.
- g) Funding requests for cosmetic improvements or works to be done earlier than that required by the Council's forward works plan will not be considered unless there is a funding contribution.
- h) Applications from groups that operate a facility with sale of alcohol are likely to receive increased scrutiny over other applications.

5. General Conditions

- a) Applicants need to be aware of, and comply with, the funding requirements of third party funding bodies (eg: State and Federal Government) and ensure that the Council is also made aware of those requirements.
- b) Organisations and clubs will be notified of the result of their application immediately following the adoption of the Council's annual budget.

**ADOPTED: FEBRUARY 2002**

**LAST REVIEWED: 13 SEPTEMBER 2016**

Council

POLICY REVIEW – PURCHASING AND TENDER  
GUIDE

Policy with changes

Meeting Date: 11 September 2018

Number of Pages : 6

**PURCHASING AND TENDER GUIDE**

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Finance	Financial Management

1.1 OBJECTIVES

- a) To provide compliance with the Local Government Act, 1995 and the Local Government (Functions and General) Regulations, 1996;
- b) To deliver a best practice approach and procedures to internal purchasing for the Shire of Plantagenet; and
- c) To ensure consistency for all purchasing activities that integrate within all the Shire of Plantagenet operational areas.

1.2 WHY DO WE NEED A PURCHASING POLICY?

The Shire of Plantagenet is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This policy:

- a) Provides the Shire of Plantagenet with an effective way of purchasing goods and services;
- b) Ensures that purchasing transactions are carried out in a fair and equitable manner;
- c) Strengthens integrity and confidence in the purchasing system;
- d) Ensures that the Shire of Plantagenet receives value for money in its purchasing;
- e) Ensures that the Shire of Plantagenet considers the environmental impact of the procurement process across the life cycle of goods and services;
- f) Ensures the Shire of Plantagenet is compliant with all regulatory obligations;
- g) Promotes effective governance and definition of roles and responsibilities;
- h) Upholds respect from the public and industry for the Shire of Plantagenet’s purchasing practices that withstands probity examination;
- i) Ensures the Council’s Occupational Health and Safety Policy is considered when making purchasing decisions; and
- j) Provides that the Shire of Plantagenet will not pay invoices that do not quote a purchase order number.

1.3 ETHICS AND INTEGRITY

- a) All officers and employees of the Shire of Plantagenet shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Plantagenet.
- b) The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:
  - ia) full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public moneys based on achieving value for money;

- bii) all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Plantagenet policies and Code of Conduct;
- eiii) purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- div) all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- ev) any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- fvi) any information provided to the Shire of Plantagenet by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

#### 1.4 VALUE FOR MONEY

- a) Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Plantagenet. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.
- b) An assessment of the best value for money outcome for any purchasing should consider:
  - ia) all relevant whole-of-life costs and benefits, whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
  - bii) the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
  - eiii) financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
  - div) a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable; and
  - ev) hazard identification, risk assessment and risk control of new products as part of the purchasing evaluation process.
- c) Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.
- d) It should be noted that the Council has a number of preferred suppliers/contractors such as mechanical parts suppliers, plumbers, electricians and I.T. technicians who have developed a good awareness of the Shire's facilities and infrastructure over a period of years. It is acknowledged that day to day expenditures may be made through such suppliers without invoking the need to obtain quotations.
- e) No chemicals or other potentially hazardous materials are to be purchased unless they are already on the Shire's Register of Hazardous Materials, or as approved by the

responsible manager. All such materials are to be accompanied by a Materials Safety Data Sheet at the time of purchase.

f) The Council's Policy F/FM/14 - Regional Price Preference gives guidance to the Council and staff in relation to the provision of a preference to local suppliers when a purchasing decision is made. The policy:

i) applies a price preference to quotations of \$30,000.00 value or greater and all tenders for the supply of goods and services and construction services.

ii) allows a quoted or tendered price from a 'Local Business/Contractor' to be reduced for the purposes of comparison with submissions from outside the region.

iii) aims to stimulate economic activity and growth in the defined regional pricing area by giving added weight to the use of competitive local businesses in supplying goods, services and works purchased or contracted on behalf of the Shire.

## 1.5 SUSTAINABLE PROCUREMENT

a) Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

b) The Shire of Plantagenet is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Plantagenet's sustainability objectives.

c) Practically, sustainable procurement means the Shire of Plantagenet shall endeavour at all times to identify and procure products and services that:

ai) have been determined as necessary;

bii) demonstrate environmental best practice in energy efficiency and / or consumption which can be demonstrated through suitable rating systems and eco-labelling;

ejii) demonstrate environmental best practice in water efficiency;

div) are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;

ev) products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste;

evi) for motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range; and

evii) for new buildings and refurbishments – where available use renewable energy and technologies.

## 1.6 PURCHASING THRESHOLDS

a) Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:

Category	Value (ex GST)	Minimum Protocol
Minor Purchase	\$0-\$2,000	1 Verbal Quote

Minor Quotation	\$2,001-\$5,000	2 Verbal Quotes
Intermediate	\$5,001 to \$30,000	2 Written Quotes
Major Quotation	\$30,001-\$150,000	3 Written Quotes
Major Purchase (Tender)	Over \$150,000	In accordance with Division 2 – Section 11 of the Local Government (Functions and General) Regulations 1996

b) Quotations for procurement from suppliers on the WALGA panel under Section 11 of the Local Government (Functions and General) Regulations 1996 must also meet these minimum protocols.

c) If a purchase is made and the minimum protocol for quotations is not met, a file note signed by the Department Manager needs to be completed, detailing the reasons for not meeting the protocol. In this instance a copy of the file note will be kept with the purchase order.

## 1.7 PANELS OF PRE-QUALIFIED SUPPLIERS

~~a) Factors to be considered when establishing a panel of pre-qualified suppliers would include (but are not necessarily limited to) circumstances where:~~

- ~~i. The Shire determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;~~
- ~~ii. There are numerous potential suppliers in the local and regional market sectors;~~
- ~~iii. The purchasing activity under the intended Panel is assessed as being of a moderate risk under the Shire's Risk Management Guidelines;~~
- ~~iv. The Panel will streamline and improve procurement processes;~~
- ~~v. The Shire has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.~~

a) A panel of pre-qualified suppliers will only be used for works associated with the reinstatement of storm damage or other such circumstances specifically endorsed by the Council.

b) Should the Shire determine that it is beneficial to create a Panel, it must do so in accordance with Part 4, Division 3 the Local Government (Functions and General) Regulations 1996. This ensures that clear and consistent information is communicated to all suppliers, including selection criteria, conditions of contract, specifications and price schedules (as required).

c) Pre-Qualified Suppliers will be appointed to the Panel based on their suitability to provide the goods and/or services as per the weighted evaluation criteria. The number of suppliers appointed to a Panel will be dependent on the number of conforming submissions received.

d) Panelists will be ranked based on value for money and suitability, and engaged based on their ranking as well as other factors such as availability, familiarity with a particular project and/or specialist requirements.

e) The Shire may engage non Panel members as required, subject to normal quotation and tendering requirements as per the Regulations.

## 1.8 RECORDS MANAGEMENT

a) All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- i. tender documentation;
- ii. internal documentation;

- iii. evaluation documentation;
  - iv. enquiry and response documentation; and
  - v. notification documentation.
- b) For a direct purchasing process this includes:
- i. quotation documentation;
  - ii. internal documentation; and
  - iii. order forms and requisitions.
- c) Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Plantagenet's internal records management policy.'

**ADOPTED: 13 OCTOBER 2009**

**LAST REVIEWED: 24 MAY 2016**