

Our Ref: O51633
Your Ref:
Enquiries: Rob Stewart

5 June 2018

Shirley Smith
Mount Barker Caravan Park
31720 Albany Highway
Mount Barker WA 6324

Dear Shirley

Subject: Ordinary Council Meeting 22 May 2018 – Question on Notice

At the meeting of the Council held 22 May 2018, you asked the following question which was taken on notice by the Shire President:

'Will the Council review and reconsider the personal and economic impact the site has on our business, the possible re-locations of the site and the policing of the site?'

By way of background, internal discussion regarding the RV carpark took place in April 2018. I then took the opportunity to contact Councillors with a brief history of the Council's actions regarding the RV stopover. Although some Councillors most definitely wanted further discussion, I received no further direction from the Council, therefore my last direction from the Council is the 2014 resolution as follows:

'That

1. *An overnight stay area for fully self-contained caravans and motorhomes be designated as the Council vested bitumen surfaced area to the west of the District Hall at Lot 250 Memorial Road, Mount Barker on the basis of one night only, no charge will be payable and a sign be erected detailing requirements and the location of the caravan parks.*
2. *The grassed area at Lot 577 (Reserve 27184) McDonald Avenue corner Marmion Street, Mount Barker be designated as the area to be used as overflow parking of self contained caravans and motorhomes once the Mount Barker Caravan Park is 80% occupied by caravans and motorhomes for one off special events such as the ANZAC commemoration and the 2015 National Rally.*

3. *The caravan area at Lots 15 and 16 Beverley Road Kendenup be designated as an area for overflow parking of four self contained caravans and motorhomes for one off special events such as the ANZAC commemoration and the 2015 National Rally.*
4. *Apart from the Reserves noted in parts 1, 2 and 3 above, no other area in the Shire that is vested in or owned by the Shire of Plantagenet should be used for camping and overnight parking, without the express permission of the CEO.*
5. *Notwithstanding the provision of infrastructure and services mentioned above, the Council is of the opinion that the Campervan and Motorhome Club of Australia RV Friendly Town status should be reinstated and that appropriate signage be erected.'*

May I once again assure you that our ranger keeps a close eye on the stopover and will if necessary move on those who have overstayed or who are not self-contained. I am happy with this level of surveillance and implementation of the Council's resolution.

As always, should you or your husband observe any behaviour that would be contrary to the Council's direction you are most welcome to get in touch with me directly as the ranger now comes under my control.



Rob Stewart
CHIEF EXECUTIVE OFFICER

Council

ANNUAL BUSH FIRE MITIGATION NOTICE
2018/2019

Meeting Date: 19 June 2018

Number of Pages: 17



**ANNUAL BUSH FIRE
MITIGATION NOTICE
2018 / 2019**



All Shire of Plantagenet landowners and occupiers must prepare their property for the bush fire season.

This includes homeowners, tenants, absentee landowners, holiday homeowners and people living on rural properties.

**PLAY YOUR PART IN KEEPING THE
COMMUNITY SAFE FROM BUSH FIRES.**

Please read this notice carefully and store it for future reference. Do not discard.

For all bush fire emergencies dial 000

For current information relating to harvest and vehicle movement bans or restricted and prohibited burning times, phone 9892 1102.

YOUR RESPONSIBILITIES

As a measure to assist in the control of a bush fire, or to prevent the spread of a bush fire, all owners and occupiers of land in the Shire of Plantagenet are required to take fire mitigation measures in accordance with this notice.

This includes requirements for vacant land, townsite lots, rural residential lots, broadacre farming and structures and buildings on all categories of land.

Fire protection measures are essential to help slow the rate of spreading fires and to allow safe access for fire fighters while fighting a fire. If your property is too dangerous to defend, fire fighters may not be able to assist you to save your property in a bush fire emergency.

To play your part in keeping the community safe please take care of the work yourself or engage a contractor to do the work on your behalf.

REMEMBER—this is YOUR responsibility

Please read this guide carefully for the correct standards that apply to your property.

Contact the Shire Ranger during office hours on 9892 1111 if you have any queries in relation to your obligations

Heavy penalties apply to persons who fail to comply with the requirements of this Notice. This could be an infringement or prosecution. The Shire may engage a contractor to carry out the required work at the cost of the owner or occupier.

Avoid coming home to this



BUSH FIRE MITIGATION NOTICE

Pursuant to the powers contained in Section 33 of the Bush Fires Act 1954, you are hereby required to undertake the following bush fire mitigation measures by the dates prescribed in the 'Important Information and Dates' section commencing on page 11 of this notice:

Lots with a building, up to and including 1 hectare

You must create a Building Protection Zone (refer to page 10 for details) and slash or graze the grass over the whole lot to 100mm in height.

If 70% or more of your lot is covered by vegetation other than grass or managed garden beds, a firebreak is required around or within 10 metres of your property boundary. The firebreak must be cleared of flammable material, be a minimum of 3 metres wide and have a minimum overhead clearance of 3 metres.

Bush areas are to be kept in a hazard reduced state. This can be achieved by parkland clearing, mulching or removing dead vegetation, bark, leaf litter etc.

Lots without a building (vacant land) up to, and including 1 hectare

You must slash or graze the grass over the whole lot to 100mm in height.

If 70% or more of your lot is covered by vegetation other than grass, a firebreak is required around or within 10 metres of your property boundary. The firebreak must be cleared of flammable material, be a minimum of 3 metres wide and have a minimum overhead clearance of 3 metres.

Bush areas are to be kept in a hazard reduced state. This can be achieved by parkland clearing, mulching or removing dead vegetation, bark, leaf litter etc.



Bush maintained in a hazard reduced state



Non-compliant fire fuel load

BUSH FIRE MITIGATION NOTICE cont

Note: refer to the 'Important Information and Dates' section commencing on page 11 of this notice for the deadlines for your mitigation measures to be installed.

All properties greater than 1 hectare and up to, and including 20 hectares

You must clear a Building Protection Zone (refer to page 10 for details) and slash or graze the grass to no greater than 100mm high in townsites, and harvest crops over the property to 200mm in height.

Driveways into the property must be cleared of flammable material, be a minimum of 4 metres wide and have a minimum overhead clearance of 3 metres to allow safe passage for fire trucks.

If 70% or more of your lot is covered by vegetation other than grass, managed garden beds or a seed producing crop, a firebreak is required around or within 10 metres of your property boundary. The firebreak must be cleared of flammable material, be a minimum of 3 metres wide and have a minimum overhead clearance of 3 metres.

Sheds, haystacks and fuel storage on all properties greater than 1 hectare and up to, and including 20 hectares

You must clear a firebreak no less than 20 metres and no more than 100 metres from the perimeter of sheds, hay stacks and fuel storage. This firebreak is to be cleared of flammable material, be a minimum of 3 metres wide and have a minimum overhead clearance of 3 metres.

The area between the firebreak and sheds, hay stacks and fuel storage is to be kept in a hazard reduced state with grass and/or vegetation limited to 100mm in height.

Hay stored beyond 100 metres of buildings does not require a firebreak.

BUSH FIRE MITIGATION NOTICE cont

Note: refer to the 'Important Information and Dates' section commencing on page 11 of this notice for the deadlines for your mitigation measures to be installed.

Livestock on properties up to, and including 20 hectares

If your land is stocked, the livestock must graze the grass down to no greater than 100mm high in townsites or 200mm high on properties up to 20 hectares. If the grass is required for the purposes of feeding stock, it must be baled by the deadline dates for fire mitigation work.

Fire Management Plans

In addition to the requirements of this notice, where a Fire Management Plan has been implemented as part of a subdivision, property owners must ensure their property meets the requirements outlined in the Fire Management Plan. Such subdivisions include (but are not limited to) Mira Flores, Stoney Creek and Braidwood Heights.

You should seek clarification from the Shire of Plantagenet if you are unsure of your responsibilities contained in your Fire Management Plan and this Notice.



Will this truck fit down your firebreaks this summer?

BUSH FIRE MITIGATION NOTICE cont

Note: refer to the 'Important Information and Dates' section commencing on page 11 of this notice for the deadlines for your mitigation measures to be installed.

All properties greater than 20 hectares

You must clear a Building Protection Zone (refer to page 10 for details).

Driveways into the property must be cleared of flammable material, be a minimum of 4 metres wide and have a minimum overhead clearance of 3 metres to allow safe passage for fire trucks.

Sheds, haystacks and fuel storage on all properties greater than 20 hectares

You must clear a firebreak no less than 20 metres and no more than 100 metres from the perimeter of sheds, hay stacks and fuel storage. This firebreak is to be cleared of flammable material, be a minimum of 3 metres wide and have a minimum overhead clearance of 3 metres.

The area between the firebreak and sheds, hay stacks and fuel storage is to be kept in a hazard reduced state with grass and/or vegetation limited to 100mm in height.

Hay stored beyond 100 metres of buildings does not require a firebreak.

Landowners or Managers of greater than 10,000 hectares

A 3.4 Heavy Duty Appliance (4x4 truck carrying 3,000 litres of water) must be located within the property boundary.

In addition to the requirements for your property there are requirements you must meet for rural operations during the Restricted and Prohibited Burning Times. Refer to page 9 for more details.

BUSH FIRE MITIGATION NOTICE cont

Plantations / Tree Farms

A plantation / tree farm is defined as an area exceeding 3 hectares within townsites or an area exceeding 10 hectares within rural areas, of trees planted or land under preparation for planting of trees for commercial purposes.

Plantation Fire Mitigation Requirements

Please refer to the 'Important Information and Dates' section commencing on page 11 of this notice for the deadlines for Plantation fire mitigation requirements to be installed.

Firebreaks

Plantation boundary firebreaks shall be constructed on the boundaries of all plantations, or such other location as agreed to by the Council.

Boundary firebreaks are to be 15 metres wide and free of flammable material, with a trafficable surface of at least 6 metres. A vertical clearance is to be established to a height of 4 metres above ground level over the trafficable portion of the firebreak.

Planting compartments are also required, consisting of an area of approximately 30 hectares surrounded by firebreaks cleared of all flammable material, 6 metres wide (with a 5 metre trafficable surface) and a vertical clearance of all overhanging branches at least 4 metres above ground level to allow unrestricted access for fire fighting equipment. This applies to all established and subsequent rotation (coppice) plantations.

Planting compartments for new or re-established plantations after 1 July 2012 shall consist of an individual area of approximately 50 hectares surrounded by firebreaks with an 8 metre tree to tree separation, a 6 metre horizontal clearance free of all flammable material (with a 6 metre trafficable surface) and a vertical clearance of all overhanging branches to at least 4 metres above ground level to allow unrestricted access for fire fighting equipment.

BUSH FIRE MITIGATION NOTICE cont

Plantations / Tree Farms

All landowners or managers of plantation estates greater than 10,000 hectares in total require a 3.4 Heavy Duty Appliance (4x4 truck carrying 3,000 litres of water) located within the Shire.

A firebreak variation may be granted if barriers on the property prevent the installation of firebreaks. Please contact the Shire of Plantagenet for further information.

Remainder of the property

All areas of the property which are not a plantation / tree farm must comply with the requirements detailed elsewhere in this Notice.

Harvesting

When harvesting is in progress, harvesters must maintain a 400 litre (minimum) mobile fire fighting unit in or adjacent to where harvesting is being carried out.

Harvested or Abandoned Plantations

Plantation fire breaks shall remain in place until the removal of all stumps is completed.

Fire protection of private plantations

All plantations must comply with the *Guidelines for Plantation Fire Protection* unless approval to vary those conditions has been granted by the Shire.

A copy of the guidelines may be obtained from the Shire of Plantagenet or from www.plantagenet.wa.gov.au

MINIMUM REQUIREMENTS FOR RURAL LAND OPERATIONS DURING THE RESTRICTED AND PROHIBITED BURNING TIMES

Type of Operation	Requirements
Harvesting of seed Harvesting of timber Swathing (except canola) Slashing Baling straw / stubble Stone chaining Operation of a portable sawmill	A mobile fire fighting unit to be stationed in, or immediately adjacent to, the paddock or area where the operation takes place and within 1 kilometre of the operating machine. Unit to be a minimum of 400 litres.
Operation of welding equipment in the open air and power operated abrasive cutting discs	A mobile fire fighting unit to be stationed in, or immediately adjacent to, the paddock or area where the operation takes place. A fire extinguisher to be provided at the place where the welding or cutting operation is carried out. Where a welding or cutting operation is carried out, an area around the equipment shall be cleared of all flammable material to bare earth to a 5 metre radius. In addition, an observer shall be on hand to monitor the site at all times.
Operation of tractors, trucks and self propelled harvesters in standing crop or stubble paddocks	An operational fire extinguisher must be carried on the vehicles.

If these minimum requirements are not in place and a fire is started by one of these operations, the person responsible for starting the fire may be liable for the cost of fighting the fire.

WHAT IS A BUILDING PROTECTION ZONE?

The aim of a Building Protection Zone is to ensure there is no direct flame contact on a building from a fire and to increase the chance of a building surviving a bush fire. This is done by managing and reducing the amount of fire fuel for a minimum 20 metres around a building.

A Building Protection Zone is required around all buildings during the restricted and prohibited burning times.

Your Building Protection Zone must extend a minimum of 20 metres from any external walls of the building/s (or up to your property boundary if this falls within the 20m zone) and must have:

- Only reticulated lawns, gardens and managed vegetation within the zone. Managed vegetation means removing dead plants, fallen branches, bark and deep leaf matter;
- All grass maintained to 50mm or less throughout the 20 metre zone;
- Trees trimmed so there are no branches overhanging the building;
- Lower branches of trees pruned so they are at least 2 metres off the ground;
- Firewood piles kept out of the zone; and
- Gutters kept free of leaves and branches.

To maximise the protection of your building, you may also like to consider:

- Ensuring there are no trees or shrubs more than 2 metres high within 2 metres of a building;
- Installing footpaths, driveways and other non-flammable features close to the building;
- Increasing the Building Protection Zone on sloping ground. It is recommended that you extend the zone at least 1 metre for every 1 degree in slope;
- Planting / maintaining trees and shrubs to avoid clumping. Tree crowns should be kept a minimum of 10 metres apart;
- Ensuring the pressure relief valve on gas bottles points away from your building; and
- Keeping an operational fire fighting unit.

IMPORTANT INFORMATION AND DATES

Zones

The Shire of Plantagenet is separated into Eastern and Western Zones. It is important to confirm which zone your property is in. This will determine when you need to have your property ready for the bush fire season, when you can burn or whether a harvest and vehicle movement ban applies to your area.

If you are unsure of the zone in which your property is located, contact the Shire of Plantagenet on 9892 1111.



Harvest and Vehicle Movement Bans

Harvest Ban: Any operation of machinery involved in harvesting seed crops / timber and / or any other produce MUST come to a complete stop in paddocks when a ban is in place. A harvest ban applies on Christmas Day.

Vehicle Movement Ban: No vehicles or internal combustion engines are to be driven or operated unless on a constructed road or the driveway into the property residence when a ban is in place. Hot work such as welding or grinding is not to be undertaken in the open air.

Broadcast of Harvest and Vehicle Movement Bans

Shire of Plantagenet Harvest Ban Hotline — 9892 1102. A recorded message will advise what type of ban is active in the Shire and will also provide details on the Restricted and Burning Time dates.

SMS Messaging of Harvest and Vehicle Movement Bans

A text message is sent to registered mobile telephones when a ban is set. Contact 9892 1111 if you would like your mobile phone number included on the distribution list.

IMPORTANT INFORMATION AND DATES

DATES TO REMEMBER IN THE EASTERN ZONE

Camping and Cooking Fires are prohibited from
3 October until 30 April

**Mitigation measures required by this Notice must be
in place by**

15 November and remain cleared until 30 April

Property Compliance Inspections start
15 November and will continue through to 30 April

*(seasonal conditions may vary the Restricted and
Prohibited Burning Times.
Contact 9892 1102 for current information)*

DATES TO REMEMBER IN THE WESTERN ZONE

Camping and Cooking Fires are prohibited from
3 October until 30 April

**Mitigation measures required by this Notice must be
in place by**

1 December and remain cleared until 30 April

Property Compliance Inspections start
1 December and will continue through to 30 April

*(seasonal conditions may vary the Restricted and
Prohibited Burning Times.
Contact 9892 1102 for current information)*

**Pursuant to Section 24(G) of the Bush Fires Act
1954, the burning of garden refuse in limited burning
times within the Shire of Plantagenet be subject to a
permit to burn being issued by an authorised officer.**

RESTRICTIONS ON BURNING

Restricted and Prohibited Burning Periods

Lighting fires on your property can be extremely dangerous. To help reduce the risk, PROHIBITED and RESTRICTED burning times are set. These dates indicate when you are required to seek a Burning Permit (Restricted Burning Time) and when lighting of fires is prohibited.

EASTERN ZONE

Restricted Burning Time - Permits required

3 October to 14 November

Prohibited Burning Time - No burning

15 November to 28 February and Good Friday

Restricted Burning Time - Permits required

1 March to 30 April

WESTERN ZONE

Restricted Burning Time - Permits required

2 November to 14 December

Prohibited Burning Time - No burning

15 December to 28 February and Good Friday

Restricted Burning Time - Permits required

1 March to 30 April

***These dates may vary due to seasonal conditions.
For current information please phone 9892 1102.***

Burning Permits must be obtained from your local Bush Fire Brigade Fire Control Officer the day before burning commences and any special conditions detailed on the permit must be adhered to. Contact details for the Brigade Fire Control Officers are available from www.plantagenet.wa.gov.au or contact 9892 1111.

Permits will not be issued when the risk of fire escape is considered to be unacceptably high. **Your permit is deemed null and void if a Total Fire Ban is set or the Chief Fire Weather Officer cancels all permits.**

It is illegal to approach more than one Fire Control Officer to obtain a Burning Permit.

Burning road verges is encouraged, however a permit must be obtained from the Shire of Plantagenet (year round) and a Brigade Fire Control Officer (during the Restricted Burning Time). Contact 9892 1111 for more details.

BRIGADE CONTACT DETAILS

Denbarker

Captain

John Rogers 9857 6018

Secretary

Jacqui Purvis 0437 345 377

Forest Hill

Captain

Len Handasyde 9851 2259

Secretary

Sharon Lynch 0422 117 797

Kendenup

Captain

Brian Appleby 9851 4912

Secretary

Jacqui Burcham 9851 4091

Middle Ward

Captain

Iain Mackie 9851 1350

Secretary

Daniel Martin 0409 455 328

Narpyn

Captain

Michael Cave 9851 4882

Secretary

Pauline Pearce 9851 2840

Narrikup

Captain

Chris Norton 9853 2161

Secretary

Erika Henderson 0429 875 002

Perillup

Captain

Dean Trotter 9856 1045

Secretary

Michael Workman 7221 3071

BRIGADE CONTACT DETAILS

Porongurup

Captain

John Russell 9853 1097

Secretary

Kathleen Thomas 9853 1133

Porongurup South

Captain

Wayne Mathews 9853 2041

Secretary

Cass Porter 9853 2013

Rocky Gully

Captain

Murray Wills 9855 1590

Secretary

Jo Wills 9855 1590

Woogenellup

Captain

Steven Adams 0419 916 110

Secretary

Martin Wiehl 9854 1056

South Stirling

Captain

Graeme Pyle 9854 3021

Secretary

Pierre Bailey 9854 3016

Kojaneerup

Captain

Scott Smith 0429 466 037

Secretary

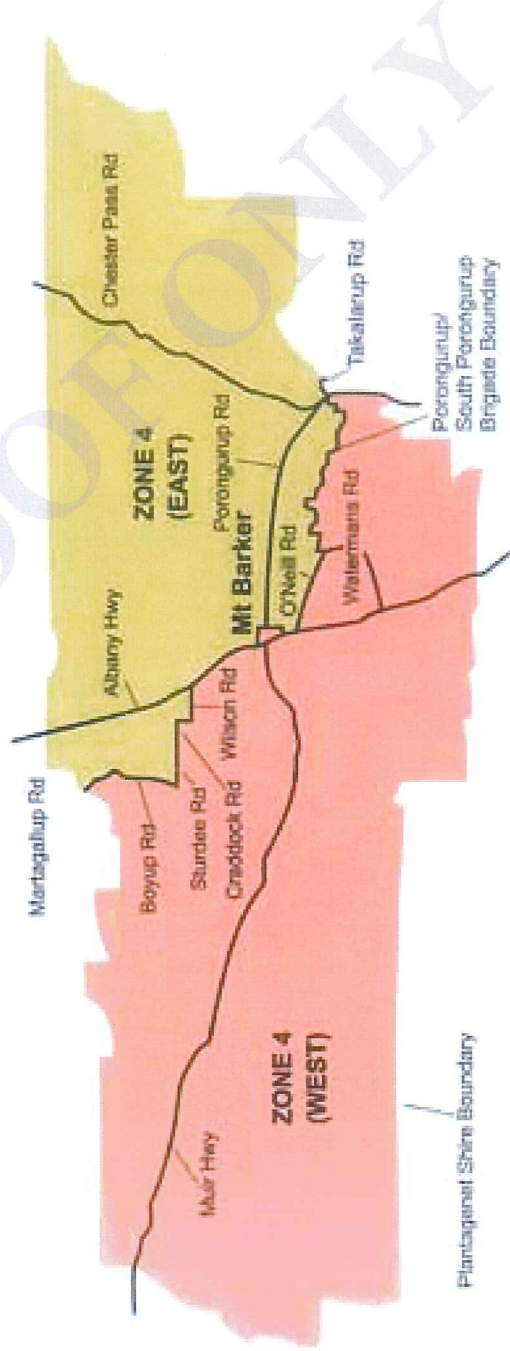
Craig Nelson 0428 477 026

Town Brigade

Jason Stasev 0439 936 143

<p>Restricted Burning Time 2 November to 14 December</p> <p>Prohibited Burning Time 15 December to 28 February and Good Friday</p> <p>Restricted Burning Time 1 March to 30 April</p>	<p>Restricted Burning Time 3 October to 14 November</p> <p>Prohibited Burning Time 15 November to 28 February and Good Friday</p> <p>Restricted Burning Time 1 March to 30 April</p>
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Zone Map



Camping and Cooking Fires are prohibited from
3 October until 30 April

Council

FINANCIAL MANAGEMENT REVIEW
2017/2018

Moore Stephens Financial Management Review
May 2018

Meeting Date: 19 June 2018

Number of Pages : 16

Financial Management Review

Shire of Plantagenet

May 2018

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Disclaimer

The objective of this review as outlined in greater detail in Part 2.0 of this report as presented, is to assist the Chief Executive Officer of the Shire of Plantagenet discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended).

It has been prepared by Moore Stephens (WA) Pty Ltd for this sole purpose.

It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

Moore Stephens (WA) Pty Ltd carries on business separately and independently from other Moore Stephens member firms around Australia and worldwide. Services provided under this engagement are provided by Moore Stephens (WA) Pty Ltd and not by any other independent Moore Stephens member firm. No other independent Moore Stephens member has any liability for services provided by other members

1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Plantagenet

At the request of the CEO, Moore Stephens (WA) Pty Ltd was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the Shire of Plantagenet's financial management systems and procedures. The objective of the review is to assist the CEO discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended). The review was conducted for the period 1 July 2017 to 28 February 2018.

CEO's Responsibility for Maintaining and Reviewing Financial Management Systems and Procedures

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the Shire's resources. In accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended), the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to Council.

Our Responsibility

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist reporting on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that Shire's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500.

Our procedures were agreed to with the CEO in our engagement letter dated 4 April 2018.

Limitations of Use

This report is made solely to the CEO of the Shire of Plantagenet for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the Shire of Plantagenet, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected with the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.

1.0 Independent Reviewer's Report to the Chief Executive Officer (CEO) of the Shire of Plantagenet (continued)

Inherent Limitations

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, readers of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Conclusion

Based on our work described in this report (which is not an audit), nothing has come to our attention to indicate the Shire of Plantagenet has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2017 to 28 February 2018.

For those aspects of the Shire of Plantagenet's Financial Management systems and procedures which were assessed as having opportunities for improvement, our findings are summarised at Part 3.0 of this report and detailed observations and comments are located at Part 4.0 of this report.



DAVID TOMASI
DIRECTOR



MOORE STEPHENS (WA) PTY LTD
CHARTERED ACCOUNTANTS

Date: 24 May 2018
Perth, WA

2.0 Objective, Scope and Overview of Findings

Objective

The objective of our engagement as outlined in our engagement letter dated 4 April 2018 was as follows:

To provide a report expressing limited assurance designed to enhance the confidence of the intended user (in this instance the CEO) in the performance of the control environment of the financial management system of the Shire of Plantagenet (administered by Shire staff being the Responsible Party) for which the intended user (CEO) is ultimately responsible in accordance with the Act and Regulations.

It includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

We trust this report will assist in the ongoing review and improvement of the Shire's financial management practices and procedures.

Scope

As agreed our examination covered the period 1 July 2017 to 28 February 2018. To this end we examined the following financial systems and procedures of Council:

- Purchases, Payments and Payables (Including Purchase Orders)
- Receipts/Receivables
- Payroll
- Rates
- Bank Reconciliations
- Trust Fund
- Fees and Charges
- Cost Allocations
- Administration Allocations
- Minutes and Meetings
- Financial Reports
- Budget
- Plan for the Future
- Fixed Assets (including acquisitions, disposals & depreciation)
- Delegations
- Registers (including Annual and Primary returns)
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- Credit Card Procedures
- General Compliance and Other Matters

We did not necessarily examine compliance with provisions of the Act or Regulations, which were not financial in nature. That is, Parts 2, 4, 8 and 9 of the Act, some provisions of Parts 3 and 5 as well as most regulations (apart from the Financial Management Regulations), which did not impact on the areas examined above.

Overview of Findings

As referred to in Part 1.0 of this report, a summary of our findings and detailed observations may be found in Parts 3.0 and 4.0 on the following pages.

Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.

3.0 Summary of Findings

3.1 Summary of Compliant Areas – 17 of 20 Areas Reviewed

The following is a summary of areas included in our review where nothing came to our attention to indicate appropriate and effective financial management systems and procedures had not been established and maintained.

AREAS REVIEWED	REF	PAGE	
BANK RECONCILIATIONS AND PETTY CASH MANAGEMENT	4.1	9	
Bank reconciliations prepared and reviewed regularly and up to date.			Compliant
Petty cash properly controlled and maintained.			Compliant
TRUST FUNDS	4.2	9	
Trust funds adequately controlled and met statutory requirements.			Compliant
RECEIPTS AND RECEIVABLES	4.3	9	
Internal controls over receipts and receivables are operating effectively.			Compliant
RATES	4.4	9	
Rates correctly imposed and rate system properly maintained.			Compliant
FEES AND CHARGES	4.5	10	
Fees and charges imposed in accordance with legislative requirements.			Compliant
PURCHASES, PAYMENTS AND PAYABLES	4.6	10	
Internal controls over purchases and payments are operating effectively.			Compliant
PAYROLL	4.7	10	
Internal controls over payroll are operating effectively.			Compliant
CREDIT CARD PROCEDURES	4.8	10	
Credit card controls are operating effectively			Compliant
COST AND ADMINISTRATION ALLOCATIONS	4.10	11	
Overhead costs are being allocated appropriately.			Compliant
MINUTES AND MEETINGS	4.11	12	
Procedures and protocols surrounding meetings and the quality of minutes of a satisfactory standard and in accordance with legislative requirements.			Compliant
FINANCIAL REPORTS	4.12	12	
Financial Reports of a satisfactory standard and in compliance with legislative requirements.			Compliant
BUDGET	4.13	12	
The adopted budget was of satisfactory form and content and appeared to meet statutory requirements.			Compliant
PLAN FOR THE FUTURE	4.14	12	
The Strategic Community Plan and Corporate Business Plan appeared to meet statutory requirements.			Compliant
DELEGATIONS	4.16	13	
The delegations register complies with statutory requirements.			Compliant
AUDIT COMMITTEE	4.17	13	
Audit Committee satisfactorily established and met with Council's auditor as required.			Compliant
INSURANCE	4.18	13	
Insurance up to date and reviewed annually.			Compliant
STORAGE OF DOCUMENTS/RECORD KEEPING	4.19	13	
The delegations register complies with statutory requirements.			Compliant

Key:

Compliant	No issues noted.
------------------	------------------

3.0 Summary of Findings (continued)

3.2 Summary of Key Matters Noted for Improvement – 3 of 20 areas reviewed

The following is a summary of the key matters noted for improvement together with our rating assessment in relation to each item:

FINDINGS	REF	PAGE	NATURE	RATING
FIXED ASSETS (INCLUDING DEPRECIATION, ACQUISITIONS AND DISPOSALS)	4.9	11		
Inconsistency between depreciation rates used and accounting policies in relation to them.			S	Minor
Purchase orders for asset additions did not precede the supplier tax invoices.			S	Minor
Fixed asset reconciliation is only prepared at Year end.			S	Moderate
REGISTERS (INCLUDING ANNUAL & PRIMARY RETURNS)	4.15	12		
Annual Returns contained blank sections.			C	Minor
Terminated designated staff were not removed from returns.			C	Minor
GENERAL COMPLIANCE AND OTHER MATTERS	4.20	13		
No documented disaster recovery plan in place.			S	Moderate

Please Note: The rating assessment as detailed above is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

Key:

Nature:

S	Systems and Procedures
C	Compliance Matter

Rating Assessment:

Significant	Issue represents a weakness which will/may have an adverse affect on the ability to achieve business objectives. Requires immediate management action.
Moderate	Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.
Minor	Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.

4.0 Areas Examined with Detailed Observations and Comments

4.1 Bank Reconciliations and Petty Cash Management

Bank Reconciliations

An examination of bank reconciliations and procedures for the period under review noted they are up to date as well as being prepared regularly and promptly for all bank accounts.

Petty Cash Management

We also examined the petty cash system and procedures and concluded these were being properly controlled and maintained.

4.2 Trust Funds

Trust funds held by the Shire were examined to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements.

Our observation and testing of five receipts and five refunds, randomly selected, confirmed that trust funds are adequately controlled and all statutory requirements were satisfactorily met.

4.3 Receipts and Receivables

The Shire's end of day banking procedures was examined to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. Detailed testing of a sample of sixteen end of day receipts, randomly selected, was performed. This included tracing to individual receipt detail, bank deposits, general ledger and bank statements to ensure banking was correctly performed.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations.

4.4 Rates

The Shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger.

We randomly selected and tested ten annual rate notices and ten interim notices for the period under review. This included:

- sighting the notices;
- re-performing the calculations;
- ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget;
- ensuring the rate system is properly updated; and
- checking proper posting to the general ledger.

From testing, we concluded the rate system and records are being properly maintained, rates are correctly imposed as well as accurately posted to general ledger.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.5 Fees and Charges

Fees and Charges imposed at the time of budget adoption were found to be in accordance with legislative requirements.

4.6 Purchases, Payments and Payables (Including Purchase Orders)

A sample of sixteen payment transactions were selected via interval sampling method and tested to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.

We are aware of many recent incidents of payment scams/frauds within the local government industry. Consequently, we have had a specific focus on the controls around the changes to supplier details within the EFT payment system.

In general, controls and procedures over purchases, payments and payables appear to be operating effectively and are appropriate for the Shire's current scope of operations.

4.7 Payroll

Detailed testing of a sample of sixteen individual employees, randomly selected from eight pay periods was performed to help ensure:

- the employee existed;
- the correct rate of pay was used;
- non-statutory deduction authorities are on hand;
- time sheets were properly completed and authorised;
- hours worked were properly authorised; and
- allocations were reasonable and correctly posted.

We also tested the first pay of three new employees and the last pay of three terminated employee (randomly selected). The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.

The system described to us and its supporting controls were found to be operating effectively with no issues noted.

4.8 Credit Card Procedures

A review of the Shire's credit card procedures was performed to determine if adequate controls were in place.

We randomly selected and tested eight months' credit card transactions across the cards to determine whether they are legitimate and usual in the context of the Shire's operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction is for bona fide Shire business; and
- determining whether transactions are in line with the Shire's policy.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.9 Fixed Assets (Including Depreciation, Acquisition and Disposal of Property)

The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.

A sample of five asset additions and five disposals were judgementslly selected and testing performed to ensure:

- the tax invoices existed;
- correct posting to the general ledger;
- fixed assets register was promptly updated; and
- classification of assets was correct;

In addition, a sample of five assets were judgementslly selected and testing performed to ensure the depreciation rates used are in line with the Shire's policy.

We concluded fixed assets are properly accounted for and supporting controls are operating effectively, except for the following matters:

- The fixed asset reconciliation is only updated and reconciled at year end.

Comment: To help ensure fixed assets are completely and correctly posted to the general ledger, the corresponding general ledger control accounts should be reconciled regularly to the fixed asset register. These reconciliations should be signed and dated by the preparer and should be independently reviewed.

To help ensure an efficient year end audit, the fixed asset reconciliation should be brought up to date by 30 June 2018.

Management Comment: We normally do this now, but this year has been unusual where we have not processed many transactions which impact the asset register as at February 2018. We are waiting on revised infrastructure depreciation rates from our RAMM 2 consultant. When these are to hand, we can bring the asset register up to date, do depreciation in the Live environment and then do the reconciliation.

- In two instances from five asset additions selected, purchase orders were raised after supplier tax invoices were received.

Comment: All authorised officers to be "reminded" of the need to ensure purchase orders are raised with purchase value recorded prior to the time of authorising works/services or ordering goods. This will help to ensure goods / services have been appropriately ordered and authorised. It also assists budget responsibility.

Management Comment: We have sent a communication to all staff reminding them that: orders are dated the day goods/services were ordered. It is good practice to fill in an order when talking to suppliers. Passing orders to the Accounts Officer early also ensures that our accounts are up to date, so that there is less risk of going over budget. We have also put in place a procedure regarding sign off when there is a material variance between order value and invoice.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.9 Fixed Assets (Including Depreciation, Acquisition and Disposal of Property) (continued)

- We noted three instances where the depreciation rate used, was not in accordance with Shire's accounting policy.

Comment: To help ensure consistency between the depreciation rates in the accounting system and the accounting policies, a review of these depreciation rates should be performed. Discrepancies should be corrected by either amending the depreciation rates in the system or amending the adopted rates in Council's Accounting Policies.

Management Comment: We are currently reviewing Remaining Useful Life (RUL) assessments of all assets with a view to ensuring depreciation is correctly reflected and matches the Shire's accounting policy.

4.10 Cost and Administration Allocations

The Shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed.

Our review noted the system is being maintained properly.

4.11 Minutes and Meetings

Council and Committee meeting minutes were reviewed to ensure compliance with procedures and protocols.

The procedures and protocols surrounding meetings and the quality of minutes were found to be of a satisfactory standard and in accordance with legislative requirements.

4.12 Financial Reports

The following reports were reviewed for compliance with legislative requirements:

- Annual Report;
- Annual Financial Report; and
- Monthly Financial Reports.

All were found to be of a satisfactory standard and in compliance with legislative requirements.

4.13 Budget

The 2017/18 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements.

All statutory requirements appeared to be followed and the adopted budget was of satisfactory form and content.

4.14 Plan for the Future

The Strategic Community Plan and Corporate Business Plan together comprise the Plan for the Future.

The Shire's current Strategic Community Plan and Corporate Business Plan were adopted in 2016 and 2017 respectively. From examination, they appeared to meet all statutory requirements.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.15 Registers (Including Annual & Primary Returns)

Financial Interest Register

The register was examined to ensure compliance with regulatory requirements.

Our review noted the register was deemed to be satisfactorily maintained and appropriate for the Shire's needs, except for the following:

- Four Annual returns and two primary returns contained sections which had been left blank.

Comment: To help ensure compliance with Departmental Circular 18-2005 and to help ensure returns submitted are not at risk of being amended, all sections should be completed. We note it is acceptable to record N/A, Nil or No Change or to rule a clear line through a N/A section whilst leaving sections blank is not recommended practice. Whilst we note the CEO or any other Shire staff are not responsible for the content of returns submitted, we note it is acceptable, and quite common, for the content to be reviewed prior to receipt being acknowledged.

Management Comment: Noted. We normally keep an eye on these, but appear to have missed some.

- Two staff required to lodge a return, had resigned from the Shire and had not been removed from the register.

Comment: To help ensure the compliance with LG Act 5.88(3), as soon as is practicable after a person ceases to be a person who is required under the act to lodge a return, the CEO is to remove from the register all returns relating to that person.

Management Comment: Noted. The relatively new staff member controlling this is now aware of that requirement.

Tender Register

The tender register was reviewed for completeness and compliance and appeared to be satisfactorily maintained and appropriate for the Shire's needs.

4.16 Delegations

The delegations register was reviewed for completeness and compliance and no matters were noted.

4.17 Audit Committee

The Shire's establishment of its audit committee and the constituted membership was examined by us and considered satisfactory. In addition, we noted the audit committee has met with Council's auditor within the last 12 months as required by S7.12A(2) of the *Local Government Act 1995*.

4.18 Insurance

Discussions with staff and review of policy documents revealed policies are current. Evidence also exists to suggest an annual review of insurance risks occurs.

4.19 Storage of Documents / Record Keeping

A detailed and fully indexed register and filing system is in place and appears to be complete and operating effectively.

4.0 Areas Examined with Detailed Observations and Comments (continued)

4.20 General compliances and other matters

Investments

Internal control procedures and restrictions over investments are properly maintained and complied with the Local Government (Financial Management) Regulation 19C.

General Journals

Internal control procedures over general journals are properly maintained for the level of operations

IT General Environment

Whilst reviewing the adequacy of the Shire's IT general environment, we noted that the Town does not have documented procedures relating to business continuity and recovery in the event of a disaster.

Comment: To help ensure the Shire's operations are restored with minimal disruption during times of disaster, a business continuity and recovery plan should be properly documented.

Management Comment: Noted. We have informal procedures in mind; just need to document them.

5.0 Reminders

Fixed Assets

- Revaluation of infrastructure assets should be performed by 30 June 2018.

Management have advised the valuations are scheduled to be undertaken by an external party prior to 30 June 2018.

Other

- The Fringe Benefits Tax return had not yet been lodged at the time of our visit. Due date for lodgement is 21 May 2018.
- The Corporate business plan is required to be reviewed once in each financial year. At the time of our visit, it had not been reviewed for the current year. To avoid a compliance breach, the register will require review prior to 30 June 2018.
- The Delegation register is required to be reviewed once in each financial year. At the time of our visit, it had not been reviewed for the current financial year. To avoid a compliance breach, the register will require review prior to 30 June 2018.

Council

FINANCIAL STATEMENTS – MAY 2018

Financial Statements

Meeting Date: 19 June 2018

Number of Pages: 62

FINANCIAL STATEMENTS



FOR THE PERIOD ENDING

31 May 2018

Shire of Plantagenet
Financial Statements

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REPORT BY THE CHIEF EXECUTIVE OFFICER

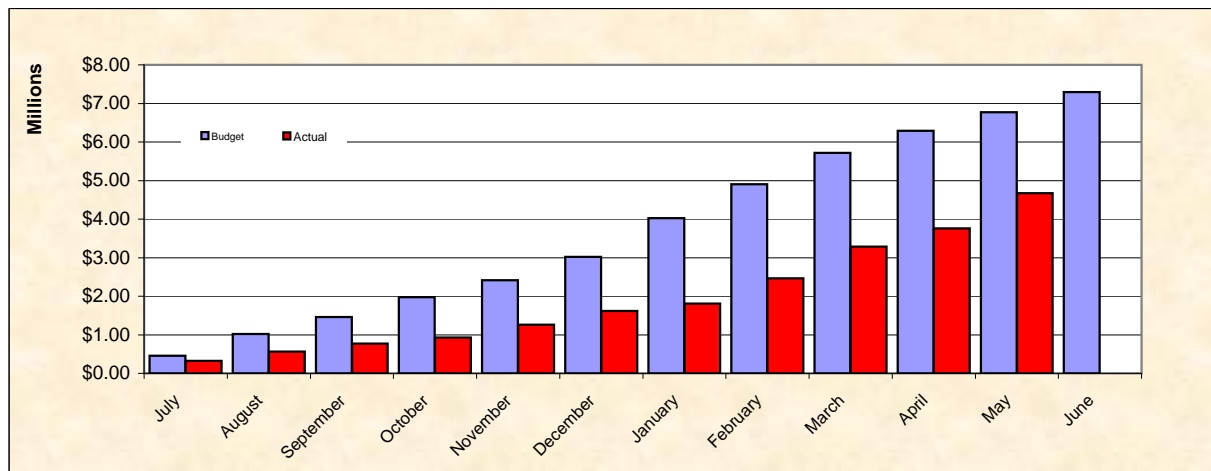
Basis of the Report

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 May 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.

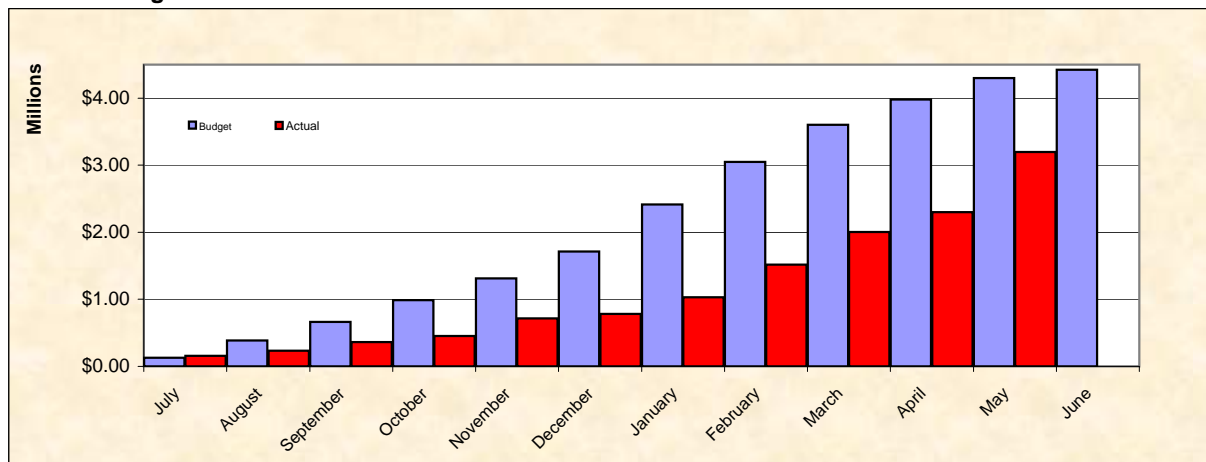
All bank account reconciliations are complete and up to date.

All Capital Projects



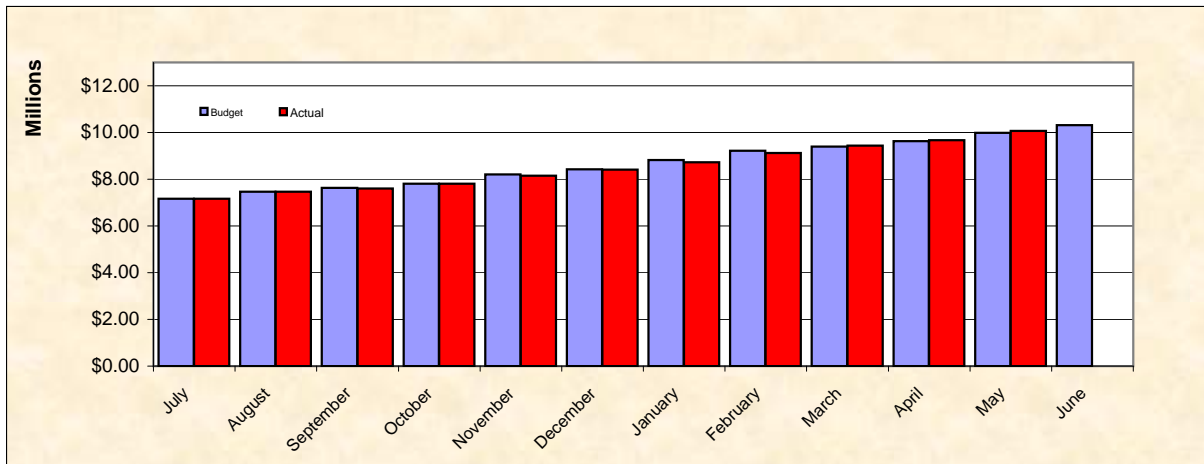
Capital outlays are currently running 31% under budget.

Roadworks Program



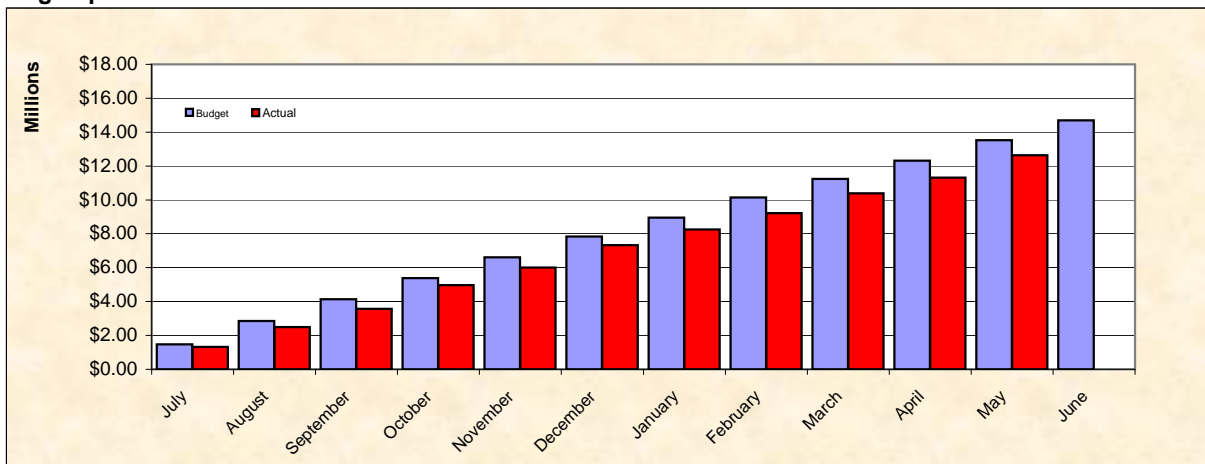
The roadworks program is currently running 27.2% under budget.

Operating Income



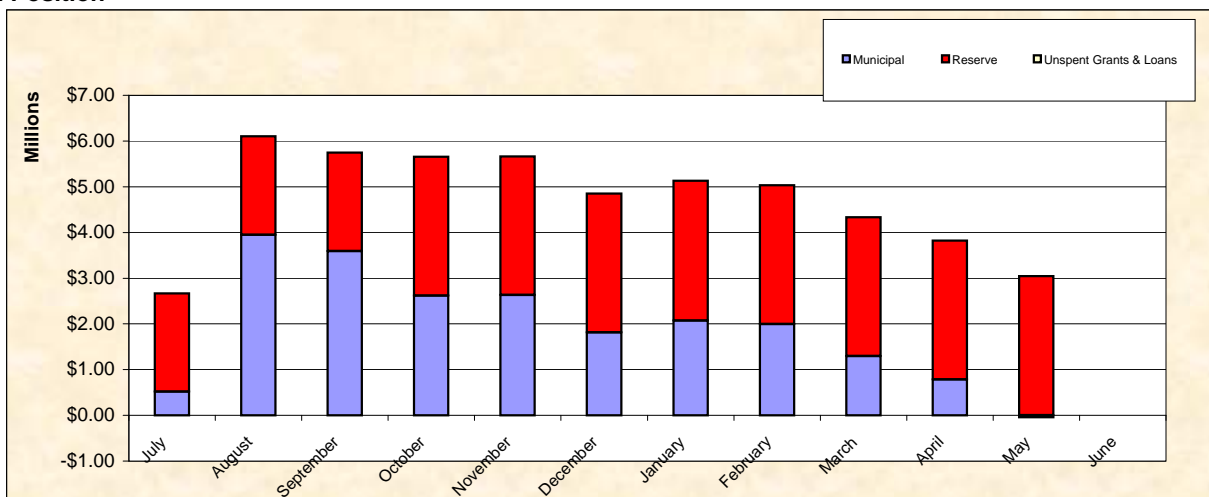
Operating income is currently running 0.9% over budget.

Operating Expenditure

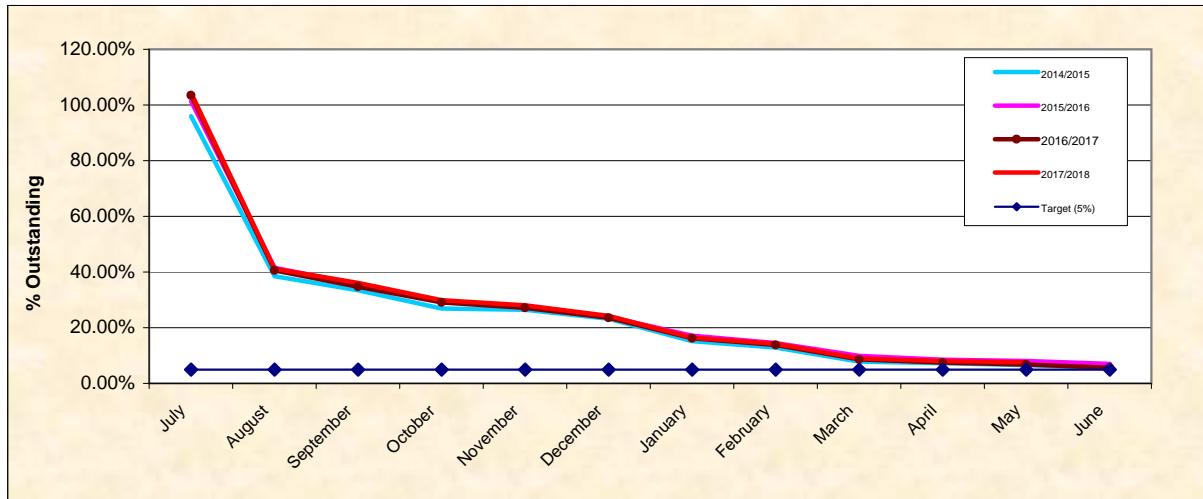


Operating Expenditure is currently running 6.53% under budget.

Cash Position



Rates Outstanding (Percent of Rates Raised)



Outstanding Rates are currently at 7.6%

Rob Stewart
Chief Executive Officer

	Original Budget 30-Jun-17	Amended Budget 30-Jun-17	Budget YTD 31/05/2018	Actual YTD 31/05/2018	Variance Actual to Budget YTD %
Surplus/Deficit at Start of Financial Year	\$ 1,107,370	\$ 1,033,076		\$ 1,033,078	
Revenues (Excluding Rates and Non-Operating Grants Subsidies and Contributions)					
General Purpose Funding	\$ 1,250,619	\$ 1,099,892	\$ 1,081,264	\$ 1,083,309	100%
Governance	\$ 68,020	\$ 71,520	\$ 65,852	\$ 54,287	82%
Law, Order & Public Safety	\$ 231,770	\$ 247,346	\$ 193,875	\$ 179,995	93%
Health	\$ 79,400	\$ 79,400	\$ 73,071	\$ 71,456	98%
Education & Welfare	\$ 55,804	\$ 55,804	\$ 38,444	\$ 52,728	100%
Community Amenities	\$ 545,200	\$ 537,700	\$ 519,175	\$ 528,615	102%
Recreation & Culture	\$ 320,524	\$ 314,898	\$ 291,781	\$ 306,438	105%
Transport	\$ 26,000	\$ 26,000	\$ 917	\$ 418	46%
Economic Services	\$ 1,051,520	\$ 1,011,520	\$ 879,629	\$ 987,303	112%
Other Property & Services	\$ 125,929	\$ 125,929	\$ 88,757	\$ 49,381	56%
	\$ 3,754,786	\$ 3,570,009	\$ 3,232,764	\$ 3,313,931	103%
Expenditure					
General Purpose Funding	\$ (385,299)	\$ (370,299)	\$ (343,008)	\$ (334,855)	98%
Governance	\$ (899,643)	\$ (882,000)	\$ (780,007)	\$ (750,814)	96%
Law, Order & Public Safety	\$ (966,046)	\$ (967,622)	\$ (896,178)	\$ (805,290)	90%
Health	\$ (276,123)	\$ (227,074)	\$ (208,726)	\$ (199,419)	96%
Education & Welfare	\$ (145,346)	\$ (147,616)	\$ (140,462)	\$ (130,212)	93%
Community Amenities	\$ (1,516,703)	\$ (1,555,704)	\$ (1,432,816)	\$ (1,308,133)	91%
Recreation & Culture	\$ (3,218,648)	\$ (3,219,898)	\$ (2,971,540)	\$ (2,644,308)	89%
Transport	\$ (5,275,735)	\$ (5,259,800)	\$ (4,842,703)	\$ (4,838,260)	100%
Economic Services	\$ (1,952,618)	\$ (1,938,116)	\$ (1,793,201)	\$ (1,721,957)	96%
Other Property & Services	\$ (121,743)	\$ (98,744)	\$ (113,598)	\$ 94,035	-83%
	\$ (14,757,904)	\$ (14,666,873)	\$ (13,522,240)	\$ (12,639,212)	93%
Adjustments for Non Cash Items:					
(Profit)/Loss on Asset Disposals	\$ 147,845	\$ 147,845	\$ 166,192	\$ -	0%
Annual Leave Accrual	\$ 12,439	\$ 12,439	\$ 11,403	\$ -	0%
Long Service Leave Accrual	\$ 66,920	\$ 66,920	\$ 61,343	\$ -	0%
Depreciation on Assets	\$ 6,028,177	\$ 6,050,740	\$ 5,552,981	\$ 5,410,727	97%
Amount Attributable to Operating Activities	\$ (3,640,368)	\$ (3,785,844)	\$ (4,497,557)	\$ (2,881,476)	
Investing Activities					
Non-operating Grants, Subsidies and Contributio	\$ 1,622,622	\$ 3,326,108	\$ 2,760,024	\$ 1,759,623	64%
- Land & Buildings	\$ (1,195,467)	\$ (1,238,377)	\$ (1,226,946)	\$ (861,687)	70%
- Plant & Machinery	\$ (1,104,409)	\$ (1,505,894)	\$ (1,121,994)	\$ (514,580)	46%
- Furniture & Equipment	\$ (56,543)	\$ (56,543)	\$ (54,043)	\$ (40,995)	76%
- Infrastructure	\$ (2,621,310)	\$ (4,354,793)	\$ (4,233,460)	\$ (3,113,370)	74%
Proceeds from Disposal of Assets	\$ 290,182	\$ 721,667	\$ 268,182	\$ 133,764	50%
Amount Attributable to Investing Activities	\$ (3,064,925)	\$ (3,107,832)	\$ (3,608,237)	\$ (2,637,244)	
Financing Activities					
Proceeds from New Debentures	\$ -	\$ -	\$ -	\$ -	0%
Repayment of Debentures	\$ (350,832)	\$ (350,832)	\$ (246,435)	\$ (244,981)	99%
Self Supporting Loan Principal Revenue	\$ 144,442	\$ 144,442	\$ 144,442	\$ 144,442	100%
Transfers to Reserves (incl interest)	\$ (943,323)	\$ (947,323)	\$ (941,906)	\$ (907,660)	96%
Transfers from Reserves	\$ 1,118,777	\$ 1,194,777	\$ -	\$ -	0%
Transfers from Trust Funds	\$ -	\$ -	\$ -	\$ (142)	0%
Suspense Items and Other Adjustments	\$ -	\$ -	\$ -	\$ (85,799)	
Amount Attributable to Financing Activities	\$ (30,936)	\$ 41,065	\$ (1,043,899)	\$ (1,094,140)	
LESS Net Current Assets Year to Date	\$ -	\$ -	\$ 134,993	\$ 134,993	

Note 1 - NET CURRENT ASSETS

For the Period Ended 31 May 2018

CURRENT ASSETS

Cash and Cash Equivalents

Unrestricted Municipal - Cash on Hand	\$ 3,700	\$ 3,700	\$ 3,500
Unrestricted Municipal - Cash at Bank	\$ 798,011	\$ 729,429	\$ (44,838)
Reserve Funds	\$ 2,068,460	\$ 2,150,950	\$ 3,042,182
Restricted Funds (Unspent Grants)	\$ -	\$ -	\$ -
Restricted Funds (Unspent Loan Funds)	\$ -	\$ -	\$ -
	\$ 2,870,171	\$ 2,884,079	\$ 3,000,844

Trade and Other Receivables

Rates and Rates Rebates	\$ 357,737	\$ 357,737	\$ 487,643
ESL Receivable	\$ 9,019	\$ 9,019	\$ 12,833
Sundry Debtors	\$ 93,244	\$ 93,244	\$ 123,228
Other Receivables	\$ 42,320	\$ 7,320	\$ 7,320
GST Receivable	\$ (43,567)	\$ (43,567)	\$ (35,661)
Inventories	\$ 66,326	\$ 43,452	\$ 88,995
Provision for Doubtful Debts	\$ -	\$ -	\$ (10,288)
	\$ 525,080	\$ 467,206	\$ 674,071

TOTAL CURRENT ASSETS

\$ 3,395,251	\$ 3,351,286	\$ 3,674,915
---------------------	---------------------	---------------------

LESS CURRENT LIABILITIES

Trade and Other Payables

ESL Liability	\$ (254,334)	\$ 2,509	\$ 1,818
Sundry Creditors	\$ -	\$ (210,409)	\$ (521,563)
Other Creditors	\$ (8,653)	\$ (8,653)	\$ (3,578)
GST Liability	\$ 43,567	\$ 43,567	\$ 32,841
Accrued Interest on Debentures	\$ -	\$ -	\$ (7,259)
Accrued Salaries and Wages	\$ -	\$ -	\$ -
	\$ (219,421)	\$ (172,987)	\$ (497,740)

Less: Cash - Reserves & Restricted

\$ (2,068,460)	\$ (2,150,950)	\$ (3,042,182)
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NET CURRENT ASSET POSITION

\$ 1,107,370	\$ 1,027,348	\$ 134,993
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Reserve Description	Opening Balance (Est.) 1-Jul-17	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 31-May-18
Employee Entitlements Reserve	\$ 88,379	\$ 1,034	\$ -	\$ 25,000	\$ 114,414
Plant Replacement Reserve	\$ 798,170	\$ 11,158	\$ -	\$ 425,000	\$ 1,234,328
Drainage and Water Management Reserve	\$ 80,353	\$ 733	\$ -	\$ -	\$ 81,086
Hockey Ground Carpet Replacement	\$ 18,478	\$ 333	\$ -	\$ 18,000	\$ 36,811
Mount Barker Memorial Swimming Pool Reserve	\$ 96,496	\$ 1,172	\$ -	\$ 32,000	\$ 129,668
Waste Management Reserve	\$ 148,057	\$ 1,351	\$ -	\$ -	\$ 149,408
Computer Software/Hardware Upgrade Reserve	\$ 20,590	\$ 279	\$ -	\$ 10,000	\$ 30,869
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 180,112	\$ 2,707	\$ -	\$ 116,670	\$ 299,489
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 173,682	\$ 2,294	\$ -	\$ 77,780	\$ 253,756
Building Renewal Reserve	\$ 112,890	\$ 1,030	\$ -	\$ -	\$ 113,920
Outstanding Land Resumptions Reserve	\$ 35,977	\$ 328	\$ -	\$ -	\$ 36,306
Natural Disaster Reserve	\$ 41,556	\$ 744	\$ -	\$ 40,000	\$ 82,300
Plantagenet Medical Centre Reserve	\$ 202,407	\$ 2,526	\$ -	\$ 74,500	\$ 279,433
Spring Road Roadworks Reserve	\$ 52,478	\$ 479	\$ -	\$ -	\$ 52,957
Community Resource Centre Building Reserve	\$ 7,391	\$ 133	\$ -	\$ 7,210	\$ 14,734
Museum Complex Shingle Roof Reserve	\$ 67,752	\$ 618	\$ -	\$ -	\$ 68,370
Standpipe Reserve	\$ 9,752	\$ 180	\$ -	\$ 10,000	\$ 19,932
Paths and Trails Reserve	\$ -	\$ 182	\$ -	\$ 20,000	\$ 20,182
Capital Improvements and Major Refurbishments Reserve	\$ -	\$ 219	\$ -	\$ 24,000	\$ 24,219
Totals	\$ 2,134,522	\$ 27,500	\$ -	\$ 880,160	\$ 3,042,182

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 planning and construction of drainage and water management projects

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

For the funding of waste management 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 require the Saleyards to operate in a self sufficient manner by retaining a proportion of operating surpluses to fund operating deficits

Building Renewal Reserve

To fund major planned building renewal projects

Outstanding Land Resumptions Reserve

For old / outstanding obligations for 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

Capital Improvements and Major Refurbishments Reserve

To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure

Note 3 - INVESTMENT DETAILS

For the Period Ended 31 May 2018

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
22-Jun-2017	CBA 36577207/90	TD	\$ 500,000	1.79%	24-Jul-2017	Matured	\$ 807
29-May-2017	Bendigo 2283961	TD	\$ 500,000	2.10%	31-Jul-2017	Matured	\$ 1,812
15-Jun-2017	Bendigo 2300052	TD	\$ 500,000	2.50%	15-Sep-2017	Matured	\$ 3,151
10-May-2017	Bendigo 150294262	TD	\$ 384,769	2.05%	10-Aug-2017	Matured	\$ 1,988
28-Aug-2017	Bendigo 2370140	TD	\$ 500,000	2.25%	28-Sep-2017	Matured	\$ 955
31-Jul-2017	Bendigo 2344643	TD	\$ 500,000	2.40%	31-Oct-2017	Matured	\$ 3,025
24-Jul-2017	CBA 36577207/94	TD	\$ 500,000	2.08%	23-Oct-2017	Matured	\$ 2,593
10-May-2017	Bendigo 150294262	TD	\$ 386,757	2.05%	10-Nov-2017	Matured	\$ 1,998
28-Aug-2017	Bendigo 2370138	TD	\$ 500,000	2.25%	28-Nov-2017	Matured	\$ 2,836
28-Aug-2017	Bendigo 2370137	TD	\$ 500,000	2.25%	28-Nov-2017	Matured	\$ 2,836
15-Sep-2017	Bendigo 2389058	TD	\$ 500,000	2.00%	15-Nov-2017	Matured	\$ 1,671
23-Oct-2017	CBA 36577207/100	TD	\$ 500,000	2.34%	21-Dec-2017	Matured	\$ 1,633
28-Sep-2017	Bendigo 2401861	TD	\$ 500,000	2.25%	28-Dec-2017	Matured	\$ 2,805
28-Nov-2017	Bendigo 2458176	TD	\$ 500,000	1.65%	28-Dec-2017	Matured	\$ 678
08-Sep-2017	CBA 36577207/98	TD	\$ 500,000	2.34%	08-Jan-2018	Matured	\$ 3,943
21-Dec-2017	CBA 36577207	TD	\$ 500,000	2.34%	22-Jan-2018	Matured	\$ 798
31-Oct-2017	Bendigo 2432443	TD	\$ 500,000	2.30%	29-Jan-2018	Matured	\$ 2,836
28-Dec-2017	Bendigo 2488180	TD	\$ 500,000	1.65%	29-Jan-2018	Matured	\$ 723
28-Nov-2017	Bendigo 2458259	TD	\$ 500,000	2.00%	29-Jan-2018	Matured	\$ 1,699
01-Sep-2017	CBA 36577207/96	TD	\$ 500,000	2.38%	28-Feb-2018	Matured	\$ 5,868
06-Sep-2017	CBA 36577207/97	TD	\$ 500,000	2.36%	06-Feb-2018	Matured	\$ 4,946
08-Jan-2018	CBA 36577207	TD	\$ 500,000	1.82%	07-Feb-2018	Matured	\$ 748
29-Jan-2018	Bendigo 2513909	TD	\$ 500,000	1.70%	28-Feb-2018	Matured	\$ 699
10-Nov-2017	Bendigo 150294262	TD	\$ 388,755	2.05%	10-Feb-2018	Matured	\$ 2,009
22-Jan-2018	CBA 36577207	TD	\$ 500,000	2.09%	23-Mar-2018	Matured	\$ 1,718
28-Feb-2018	CBA 36577207	TD	\$ 500,000	1.82%	12-Mar-2018	Matured	\$ 823
28-Feb-2018	CBA 36577207	TD	\$ 500,000	2.08%	30-Apr-2018	Matured	\$ 1,738
28-Feb-2018	Bendigo 2543914	TD	\$ 500,000	1.70%	29-Mar-2018	Matured	\$ 675
29-Jan-2018	Bendigo 2513956	TD	\$ 500,000	1.95%	29-Mar-2018	Matured	\$ 1,576
12-Mar-2018	CBA 36577207	TD	\$ 500,000	1.77%	11-Apr-2018	Matured	\$ 727
07-Feb-2018	CBA 36577207	TD	\$ 500,000	2.05%	09-Apr-2018	Matured	\$ 1,713
29-Mar-2018	Bendigo 2571880	TD	\$ 500,000	1.75%	30-Apr-2018	Matured	\$ 767
29-Jan-2018	Bendigo 2514087	TD	\$ 500,000	2.20%	30-Apr-2018	Matured	\$ 2,742
10-Feb-2018	Bendigo 150294262	TD	\$ 390,764	1.70%	10-May-2018	Matured	\$ 1,906
30-Apr-2018	Bendigo 2202049	TD	\$ 500,000	1.95%	30-May-2018	Matured	\$ 801
09-Apr-2018	CBA 36577207	TD	\$ 500,000	1.90%	09-May-2018	Matured	\$ 781
30-Apr-2018	CBA 36577207	TD	\$ 500,000	1.95%	30-May-2018	Matured	\$ 801
09-May-2018	CBA 36577207	TD	\$ 500,000	1.90%	09-Jul-2018		
30-May-2018	CBA 36577207	TD	\$ 500,000	1.95%	30-Jul-2018		
30-Apr-2018	Bendigo2602063	TD	\$ 500,000	2.25%	29-Jun-2018		
10-May-2018	Bendigo 150294262	TD	\$ 392,670	2.00%	10-Aug-2018		
Total Interest Earned YTD							\$ 69,825
Total Budget YTD							\$ 77,003
Total Budget							\$ 85,000

Note 4 - MATERIAL VARIANCE EXPLANATION

For the Period Ended 31 May 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 2016/2017 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
OPERATING INCOME			
Other Governance			
10016.0229 Reimbursements - Other	\$ 11,115	-24%	Recoveries less than anticipated for this time of year.
Town Planning			
10105.0234 Other Revenue - Rezoning Fees	\$ 5,500	0%	No applications for rezoning to date
Cemeteries			
11013.0237 Other Income - Cemetery Fees & Charges	\$ 5,258	-13%	Fees and charges for cemeteries less than budgeted. Little activity in cemeteries to date; expenditure below budget. Variance reducing
Building Control			
10155.0247 Other Revenue - BCITF Levy	\$ 5,375	-26%	BCITF Levy payments below budget with corresponding below budget levy income.
Private Works			
10159.0015 Private Works Recoups	\$ 33,306	-97%	Demand for Private Works has been minimal.
OPERATING EXPENDITURE			
Rates			
20000.0130 Employee Costs - Salaries	\$ 8,926	15%	Resignation of staff member payout. Variance will continue to reduce until position filled.
Overheads Administration			
20036.0011 Building & Grounds (PC) - Building Operating	\$ 5,162	13%	Synergy and water accounts paid in May. Variance expected to reduce.
Health Administration and Inspection			
20111.0130 Employee Costs - Salaries	\$ 22,113	114%	EHO salary expenses over budget.
Library Services			
20218.0011 Building & Grounds (PC) - Building Operating	\$ 5,664	27%	Synergy and water accounts paid in May. Variance expected to reduce.
Saleyards			
21325.0011 Building & Grounds (PC) - Facility Operating	\$ 39,766	65%	Water costs due to additional water usage - little rainfall to date. Electricity charges are higher and this is being checked with Synergy
Economic Services			
Feral Pig Eradication Program			
21307.0130 Employee Costs - Salaries	\$ 18,346	73%	Program activities fully funded - funding received over budget.
Other Economic Services			
21328.0319 Water Supply (Standpipes)	\$ 20,918	65%	Water supply for Souness Park Football oval from Warburton Road Standpipe to 28 March is 4,651 kilolitres (\$9,667)
Public Works Overheads			
21410.0322 Outside Staff Wages (PC) - Unallocated Wages	\$ 39,948	10%	Back pay of EBA wages.
Plant Operation Costs			
20281.0343 Operating Costs - Plant Service/Repairs	\$ 14,399	11%	Plant repairs exceeded budget to date.
CAPITAL EXPENDITURE			
Road Construction			
Own Source			
51712.0250 Skinner Road - SLK 0.00 to 1.63	\$ 10,690	43%	Cost of undertaking the required works exceeded budget expectation.
Cattle Saleyards			
51323.0006 Purchase Vehicle - Saleyards Manager	\$ 7,846	24%	Overall lowest price net result for vehicle purchases resulted in net over budget item for Saleyards
CAPITAL INCOME			
Road Construction			
41201.0008 Direct Road Grants - Black Spot Funding	\$ 56,991	0%	Black spot funded road projects acquittals submitted.
41201.0209 Direct Road Grants - Storm Damage	\$ 946,780	0%	Storm Damage claims being processed by Main Roads.



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 3 - GENERAL PURPOSE FUNDING							
RATES							
Operating Expenditure							
Employee Costs - Salaries	DCEO	20000.0130	\$ (62,857)	\$ (62,857)	\$ (58,022)	\$ (66,948)	▲ \$ 8,926 15%
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,859)	\$ (5,859)	\$ (5,408)	\$ (4,708)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (400)	\$ (367)	\$ (381)	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (2,031)	\$ (2,031)	\$ (2,031)	\$ (1,534)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,796)	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (9,000)	\$ (8,250)	\$ (8,068)	
Other Expenses - Donations	DCEO	20009.0255	\$ (500)	\$ (500)	\$ (500)	\$ -	
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,746)	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	\$ (60,000)	\$ (45,000)	\$ (41,250)	\$ (38,092)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (238)	
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (500)	\$ (458)	\$ -	
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (29,723)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (142,175)	\$ (142,175)	\$ (130,327)	\$ (129,338)	
<i>Sub-total - Cash</i>			\$ (330,822)	\$ (315,822)	\$ (293,071)	\$ (286,570)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (50)	\$ (50)	\$ (46)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ (850)	\$ (850)	\$ (779)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (900)	\$ (900)	\$ (825)	\$ -	
Total Operating Expenditure			\$ (331,722)	\$ (316,722)	\$ (293,896)	\$ (286,570)	
Operating Income							
General Rate GRV - Rates	DCEO	10000.0414	\$ 2,133,381	\$ 2,133,381	\$ 2,133,381	\$ 2,133,382	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	\$ -	\$ 14,160	\$ 12,980	\$ 14,431	
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -	\$ (1,289)	
General Rate UV - Rates	DCEO	10001.0414	\$ 4,602,848	\$ 4,602,848	\$ 4,602,848	\$ 4,600,177	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	\$ -	\$ -	\$ -	\$ (139)	
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ -	\$ -	\$ 277	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,000	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ -	\$ -	\$ 89	
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ -	\$ -	\$ -	\$ 491	
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,000	\$ 15,000	\$ 13,750	\$ 14,400	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 15,000	\$ 13,750	\$ 15,930	
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 20,000	\$ 18,333	\$ 21,978	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 55,000	\$ 40,000	\$ 36,667	\$ 34,478	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	\$ -	\$ -	\$ -	\$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 45,000	\$ 35,000	\$ 32,083	\$ 31,715	
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	\$ -	\$ -	\$ -	\$ -	
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,300	\$ 1,300	\$ 1,192	\$ -	
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 70	\$ 70	\$ 64	\$ -	
Total Operating Income			\$ 6,891,700	\$ 6,880,860	\$ 6,869,149	\$ 6,869,920	
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398	\$ (888,323)	\$ (882,323)	\$ (882,323)	\$ (880,160)	
Transfer Interest to Reserve Funds	DCEO	50301.0399	\$ (55,000)	\$ (65,000)	\$ (59,583)	\$ (27,500)	
Total Transfers to Reserve Funds			\$ (943,323)	\$ (947,323)	\$ (941,906)	\$ (907,660)	
Operating Expenditure							
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -	\$ -	
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ (500)	\$ (458)	\$ -	
Admin Services Allocation	DCEO	20278.0308	\$ (53,077)	\$ (53,077)	\$ (48,654)	\$ (48,285)	
Total Operating Expenditure			\$ (53,577)	\$ (53,577)	\$ (49,112)	\$ (48,285)	
Operating Income							
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	\$ 431,028	\$ 368,072	\$ 368,072	\$ 375,648	
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	\$ 198,950	\$ 117,950	\$ 117,950	\$ 118,234	
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	\$ 396,971	\$ 397,200	\$ 397,200	\$ 389,624	
Interest on Municipal Investments	DCEO	10009.0067	\$ 12,000	\$ 20,000	\$ 17,420	\$ 20,056	
Interest on Reserve Funds	DCEO	10009.0066	\$ 55,000	\$ 65,000	\$ 59,583	\$ 57,678	
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 1,100	\$ -	
Total Operating Income			\$ 1,095,149	\$ 969,422	\$ 961,325	\$ 961,240	
TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES			\$ (385,299)	\$ (370,299)	\$ (343,008)	\$ (334,855)	
TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME			\$ 7,986,849	\$ 7,850,282	\$ 7,830,474	\$ 7,831,161	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105	\$ -	\$ -	\$ -	\$ 15,909	
Total Capital Income			\$ -	\$ -	\$ -	\$ 15,909	
Operating Expenditure							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (205)	
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (9,829)	
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (18,032)	
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (5,761)	
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,658)	\$ (1,658)	\$ (1,519)	\$ (1,384)	
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (79,580)	\$ (79,580)	\$ (72,948)	\$ (70,564)	
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,630)	\$ (6,630)	\$ (6,078)	\$ (5,536)	
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (5,532)	
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (23,460)	
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (1,507)	
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Vehicle Running Costs - Elected Members	MGR WORKS	20401.0182	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (2,653)	
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ (25,000)	\$ (7,357)	\$ (7,357)	\$ (7,357)	
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (128,654)	\$ (128,654)	\$ (117,933)	\$ (117,038)	
<i>Sub-total - Cash</i>			\$ (332,522)	\$ (314,879)	\$ (292,418)	\$ (268,858)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (6,840)	\$ (6,840)	\$ (6,270)	\$ (6,208)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (6,840)	\$ (6,840)	\$ (6,270)	\$ (6,208)	
Total Operating Expenditure			\$ (339,361)	\$ (321,718)	\$ (298,688)	\$ (275,066)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -	\$ -	
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 2,000	\$ 1,833	\$ 658	
Total Operating Income			\$ 2,000	\$ 2,000	\$ 1,833	\$ 658	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
OTHER GOVERNANCE							
Operating Expenditure							
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (9,631)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (2,766)	
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (1,519)	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (11,140)	
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (26,000)	\$ (26,000)	\$ (26,000)	\$ (23,614)	
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,475)	
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (3,640)	
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (103)	
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (395,894)	\$ (395,894)	\$ (364,903)	\$ (365,932)	
<i>Sub-total - Cash</i>			\$ (465,894)	\$ (465,894)	\$ (431,236)	\$ (419,819)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ -	\$ -	\$ -	\$ (1,637)	
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>			\$ -	\$ -	\$ -	\$ (1,637)	
Total Operating Expenditure			\$ (465,894)	\$ (465,894)	\$ (431,236)	\$ (421,456)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 100	\$ 100	\$ 92	\$ 80	
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ -	\$ -	\$ 0	
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 12,000	\$ 12,000	\$ 11,000	\$ 14,298	
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 3,120	\$ 3,120	\$ 2,860	\$ -	
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 300	\$ 275	\$ 994	
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ 3,500	\$ 3,500	\$ 3,538	
Reimbursements - Other	DCEO	10016.0229	\$ 50,000	\$ 50,000	\$ 45,833	\$ 34,718	▼ \$ 11,115 -24%
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 500	\$ 458	\$ -	
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 66,020	\$ 69,520	\$ 64,018	\$ 53,628	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 66,020	\$ 69,520	\$ 64,018	\$ 53,628	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (147,610)	\$ (147,610)	\$ (73,805)	\$ (72,746)	
Total Principal Repayments			\$ (147,610)	\$ (147,610)	\$ (73,805)	\$ (72,746)	
Operating Expenditure							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (94,388)	\$ (94,388)	\$ (50,083)	\$ (52,927)	
Total Operating Expenditure			\$ (94,388)	\$ (94,388)	\$ (50,083)	\$ (52,927)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (4,906)	
Purchase Vehicle - CEO	MGR WORKS	50416.0006	\$ -	\$ -	\$ -	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	\$ -	\$ -	\$ -	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (8,990)	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	\$ (26,178)	\$ (26,178)	\$ (23,997)	\$ -	
Admin Building - Repaint south façade walls / timberwork	BLDG SRVR	50409.0252	\$ (6,800)	\$ (6,800)	\$ (6,800)	\$ (3,770)	
Administration Building - Install Carpet Tiles	BLDG SRVR	51679.0252	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ (9,273)	
Total Capital Expenditure			\$ (63,978)	\$ (63,978)	\$ (58,297)	\$ (26,939)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (18,470)	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,896)	
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,073,879)	\$ (1,073,879)	\$ (991,273)	\$ (1,033,713)	
Employee Costs - Superannuation	DCEO	20047.0141	\$ (136,981)	\$ (136,981)	\$ (126,444)	\$ (128,341)	
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (3,053)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (3,229)	
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (35,901)	\$ (35,901)	\$ (35,901)	\$ (27,109)	
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (9,000)	\$ (9,000)	\$ (8,250)	\$ (7,611)	
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ (100)	\$ (92)	\$ -	
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ (50)	\$ (46)	\$ -	
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -	\$ -	
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (10)	\$ (9)	\$ (4)	
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (70,000)	\$ (68,000)	\$ (68,000)	\$ (41,664)	
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (10,000)	\$ (9,167)	\$ (7,515)	
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (4,294)	
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (23,117)	
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (5,000)	\$ (7,000)	\$ (6,000)	\$ (7,313)	
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (13,000)	\$ (13,000)	\$ (11,917)	\$ (13,362)	
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (9,000)	\$ (8,250)	\$ (8,029)	
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (18,000)	\$ (18,000)	\$ (16,500)	\$ (14,461)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (40,000)	\$ (35,000)	\$ (35,000)	\$ (30,389)			
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (125,000)	\$ (140,000)	\$ (128,333)	\$ (139,331)			
Office Expenses - Telephone	DCEO	20048.0144	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (20,934)			
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (42,554)			
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (5,606)			
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,470)			
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,797)			
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,520)			
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (38,000)	\$ (38,000)	\$ (34,833)	\$ (30,451)			
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (42,000)	\$ (42,000)	\$ (39,480)	\$ (44,642)	▲	\$ 5,162	13%
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,099)			
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,000)	\$ (4,700)	\$ (5,880)			
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	MGR WORKS	20411.0052	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (8,405)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (8,532)			
<i>Sub-total - Cash</i>			\$ (1,861,921)	\$ (1,861,921)	\$ (1,733,861)	\$ (1,726,793)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (8,653)	\$ (8,653)	\$ (7,932)	\$ (12,223)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (134,284)	\$ (134,284)	\$ (123,093)	\$ (118,757)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (9,911)	\$ (9,911)	\$ (9,085)	\$ (10,736)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,609)	\$ (2,609)	\$ (2,391)	\$ (2,368)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ (3,831)	\$ (3,831)	\$ (3,512)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (26,459)	\$ (26,459)	\$ (24,254)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (185,746)	\$ (185,746)	\$ (170,267)	\$ (144,083)			
Sub-total Operating Expenditure			\$ (2,047,667)	\$ (2,047,667)	\$ (1,904,128)	\$ (1,870,876)			
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,047,667	\$ 2,047,667	\$ 1,904,128	\$ 1,869,512			
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ (1,364)			
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES			\$ (63,978)	\$ (63,978)	\$ (58,297)	\$ (26,939)			
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME			\$ -	\$ -	\$ -	\$ 15,909			
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (899,643)	\$ (882,000)	\$ (780,007)	\$ (750,814)			
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 68,020	\$ 71,520	\$ 65,852	\$ 54,287			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
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)	\$ -	\$ -	
Narpyrn BFB – Extension - Amenities / meeting room	MGR COMM SVCS	50517.0006	\$ -	\$ (47,585)	\$ (47,585)	\$ (2,399)	
Fire Shed - Denbarker	MGR COMM SVCS	50529.0252	\$ (200,695)	\$ (200,695)	\$ (200,695)	\$ (144,294)	
<i>Sub-total - Cash</i>			\$ (200,695)	\$ (632,180)	\$ (248,280)	\$ (146,693)	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	50501.0006	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ (200,695)	\$ (632,180)	\$ (248,280)	\$ (146,693)	
Capital Income							
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	\$ -	\$ -	
Grant Income (Non Cash) - Narpyrn BFB – Extension	MGR COMM SVCS	10511.0514	\$ -	\$ 47,585	\$ -	\$ -	
Grant Income (Non Cash) - Denbarker BFB Shed	MGR COMM SVCS	10511.0505	\$ 188,987	\$ 188,987	\$ 137,102	\$ 137,102	
Total Capital Income			\$ 188,987	\$ 620,472	\$ 137,102	\$ 137,102	
Operating Expenditure							
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (444)	
Employee Costs - Salaries	CESM	20072.0130	\$ (35,257)	\$ (35,257)	\$ (32,545)	\$ (27,144)	
Employee Costs - Superannuation	CESM	20072.0141	\$ (11,331)	\$ (11,331)	\$ (10,459)	\$ (11,323)	
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,146)	\$ (1,146)	\$ (1,146)	\$ (865)	
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ (400)	\$ (367)	\$ -	
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (90,205)	\$ (90,205)	\$ (83,266)	\$ (77,740)	
Employee Costs - CESM - On Costs	MGR COMM SVCS	20072.0297	\$ (9,335)	\$ (9,335)	\$ (8,557)	\$ (7,223)	
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (976)	
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (3,564)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (7,293)	
Fire Control & Hazard Reduction - Firebreak Inspections	RANGER	20077.0277	\$ (14,000)	\$ -	\$ -	\$ -	
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (17,255)	
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (1,978)	
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (1,670)	
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (97,679)	\$ (97,679)	\$ (89,539)	\$ (88,862)	
<i>Sub-total - Cash</i>			\$ (337,353)	\$ (323,353)	\$ (298,379)	\$ (246,336)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (32,323)	\$ (32,323)	\$ (29,629)	\$ (26,617)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (240,282)	\$ (240,282)	\$ (220,259)	\$ (225,899)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20076.0188	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ (96)	\$ (96)	\$ (88)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ (352)	\$ (352)	\$ (323)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (273,053)	\$ (273,053)	\$ (250,299)	\$ (252,515)	
Total Operating Expenditure			\$ (610,406)	\$ (596,406)	\$ (548,678)	\$ (498,851)	
Operating Income							
Grant Income - Emergency Services	CESM	10039.0159	\$ -	\$ -	\$ -	\$ -	
Contributions - Other	CESM	10042.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,950	
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,770	\$ 49,770	\$ 49,769	\$ 47,931	
Other Revenue - Fines & Penalties Adjustments	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ 15,000	\$ -	\$ 1,250	
<i>Sub-total - Cash</i>			\$ 69,770	\$ 69,770	\$ 54,769	\$ 53,131	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 69,770	\$ 69,770	\$ 54,769	\$ 53,131	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
EMERGENCY SERVICES LEVY							
Operating Expenditure							
<u>Bush Fire Brigades</u>							
Other Expenses - Insurances	CESM	20513.0064	\$ (64,500)	\$ (64,500)	\$ (64,500)	\$ (58,187)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (454)	
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (11,500)	\$ (10,542)	\$ (11,015)	
Other Expenses - Purchase of Plant / Equipment (> \$1,200)	CESM	20513.0333	\$ (4,000)	\$ (10,076)	\$ (9,236)	\$ (4,504)	
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (16,000)	\$ (14,667)	\$ (12,539)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (9,942)	
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (702)	
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (25)	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (28,960)	\$ (28,960)	\$ (26,547)	\$ (26,704)	
Total Operating Expenditure			\$ (133,460)	\$ (149,036)	\$ (143,158)	\$ (124,073)	
Operating Income							
Grant Income - FESA Grant	CESM	10515.0201	\$ 133,460	\$ 149,036	\$ 111,777	\$ 104,652	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 133,460	\$ 149,036	\$ 111,777	\$ 104,652	
<u>State Emergency Service:</u>							
Operating Expenditure							
Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (2,044)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ (500)	\$ (458)	\$ -	
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (9,040)	\$ (9,040)	\$ (8,287)	\$ (8,496)	
Total Operating Expenditure			\$ (10,540)	\$ (10,540)	\$ (9,745)	\$ (10,540)	
Operating Income							
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,540	\$ 10,540	\$ 9,662	\$ 7,905	
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 10,540	\$ 10,540	\$ 9,662	\$ 7,905	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (854)	
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,780)	\$ (55,780)	\$ (51,489)	\$ (46,625)	
Employee Costs - Superannuation	RANGER	20078.0141	\$ (8,184)	\$ (8,184)	\$ (7,554)	\$ (7,522)	
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (400)	\$ (367)	\$ (198)	
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,813)	\$ (1,813)	\$ (1,813)	\$ (1,369)	
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (116)	
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ -	\$ -	\$ -	\$ -	
Operating Expenses - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (1,916)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (3,052)	
Building & Grounds - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Building & Grounds - Building Operating	RANGER	20083.0011	\$ (500)	\$ (500)	\$ (470)	\$ (112)	
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (51,458)	\$ (51,458)	\$ (47,170)	\$ (46,813)	
<i>Sub-total - Cash</i>			\$ (132,635)	\$ (132,635)	\$ (122,155)	\$ (108,577)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,017)	\$ (2,017)	\$ (1,849)	\$ (1,888)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,851)	\$ (5,851)	\$ (5,363)	\$ (5,310)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ (262)	\$ (262)	\$ (240)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (581)	\$ (581)	\$ (533)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (8,711)	\$ (8,711)	\$ (7,985)	\$ (7,199)	
Total Operating Expenditure			\$ (141,346)	\$ (141,346)	\$ (130,140)	\$ (115,775)	
Operating Income							
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 14,000	\$ 14,000	\$ 14,000	\$ 13,166	
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ 1,000	\$ 917	\$ -	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 3,000	\$ 3,000	\$ 2,750	\$ 1,142	
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 18,000	\$ 18,000	\$ 17,667	\$ 14,308	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 18,000	\$ 18,000	\$ 17,667	\$ 14,308	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,891)	\$ (2,891)	\$ (2,669)	\$ (1,994)	
Employee Costs - Superannuation	RANGER	20084.0141	\$ (271)	\$ (271)	\$ (250)	\$ -	
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (465)	
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,951)	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ -	
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (32,841)	\$ (32,841)	\$ (30,104)	\$ (29,877)	
<i>Sub-total - Cash</i>			\$ (43,503)	\$ (43,503)	\$ (39,898)	\$ (34,287)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (7,070)	\$ (7,070)	\$ (6,481)	\$ (6,417)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (19,721)	\$ (19,721)	\$ (18,078)	\$ (15,347)	
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>			\$ (26,791)	\$ (26,791)	\$ (24,559)	\$ (21,764)	
Total Operating Expenditure			\$ (70,294)	\$ (70,294)	\$ (64,457)	\$ (56,051)	
Operating Income							
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	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE			\$ (200,695)	\$ (632,180)	\$ (248,280)	\$ (146,693)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME			\$ 188,987	\$ 620,472	\$ 137,102	\$ 137,102	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (966,046)	\$ (967,622)	\$ (896,178)	\$ (805,290)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 231,770	\$ 247,346	\$ 193,875	\$ 179,995	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ -	
Employee Costs - Salaries	EHO	20111.0130	\$ (95,212)	\$ (21,052)	\$ (19,433)	\$ (41,546)	▲ \$ 22,113 114%
Employee Costs - Superannuation	EHO	20111.0141	\$ (10,328)	\$ (10,328)	\$ (9,534)	\$ (3,650)	
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (5,000)	\$ (30,110)	\$ (27,601)	\$ (28,771)	
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (400)	\$ (367)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,094)	\$ (3,094)	\$ (3,094)	\$ (2,337)	
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	
Office Expenses - Telephone	EHO	20112.0144	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (165)	
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (1,375)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (13,000)	\$ (13,000)	\$ (11,917)	\$ (157)	
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (36,871)	\$ (36,871)	\$ (33,798)	\$ (33,542)	
<i>Sub-total - Cash</i>			\$ (172,906)	\$ (123,856)	\$ (113,994)	\$ (111,543)	
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	\$ (1,043)	\$ (1,043)	\$ (956)	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ (285)	\$ (285)	\$ (261)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,931)	\$ (1,931)	\$ (1,770)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,259)	\$ (3,259)	\$ (2,987)	\$ -	
Total Operating Expenditure			\$ (176,165)	\$ (127,115)	\$ (116,981)	\$ (111,543)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 650	\$ 650	\$ 596	\$ 735	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Licence Fees	EHO	10069.0072	\$ -	\$ -	\$ -	\$ 357	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	
Other Revenue - Other Fees	EHO	10069.0248	\$ 800	\$ 800	\$ 733	\$ 760	
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Other	EHO	10067.0229	\$ 50	\$ 50	\$ 50	\$ -	
<i>Sub-total - Cash</i>			\$ 4,900	\$ 4,900	\$ 4,779	\$ 1,852	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 4,900	\$ 4,900	\$ 4,779	\$ 1,852	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (116)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,000)	\$ (4,700)	\$ (3,629)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (765)	
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (29,070)	\$ (29,070)	\$ (26,647)	\$ (26,445)	
<i>Sub-total - Cash</i>			\$ (39,070)	\$ (39,070)	\$ (35,931)	\$ (30,955)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (59,088)	\$ (59,088)	\$ (54,164)	\$ (55,286)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,801)	\$ (1,801)	\$ (1,651)	\$ (1,635)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (60,889)	\$ (60,889)	\$ (55,815)	\$ (56,921)	
Total Operating Expenditure			\$ (99,959)	\$ (99,959)	\$ (91,745)	\$ (87,876)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 74,500	\$ 74,500	\$ 68,292	\$ 69,604	
Sub-total - Cash			\$ 74,500	\$ 74,500	\$ 68,292	\$ 69,604	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 74,500	\$ 74,500	\$ 68,292	\$ 69,604	
TOTAL HEALTH CAPITAL EXPENSES			\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
TOTAL HEALTH CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL HEALTH OPERATING EXPENSES			\$ (276,123)	\$ (227,074)	\$ (208,726)	\$ (199,419)	
TOTAL HEALTH OPERATING INCOME			\$ 79,400	\$ 79,400	\$ 73,071	\$ 71,456	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 8 - EDUCATION & WELFARE							
OLD PRE-SCHOOL (Booth Street)							
Operating Income							
Other Income	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditure							
Building & Grounds (PC) - Building Operating - Preschool	BLDG SRVR	20131.0011	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
<i>Sub-total - Cash</i>			\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
OTHER EDUCATION							
Operating Expenditure							
Other Expenses - Donations	DCEO	20134.0255	\$ (5,000)	\$ (12,570)	\$ (12,570)	\$ (12,570)	\$ (12,570)
Other Expenses - Disbursement of Rental	CEO	20134.0286	\$ (19,226)	\$ (19,226)	\$ (17,624)	\$ (17,624)	\$ (17,624)
Other Expenses - Early Learning and Development Feasibility Project	MCS	20134.0298	\$ (5,300)	\$ -	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ (1,000)	\$ (940)	\$ -	\$ -
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,984)	\$ (4,984)	\$ (4,569)	\$ (4,536)	\$ (4,536)
<i>Sub-total - Cash</i>			\$ (37,511)	\$ (39,781)	\$ (37,537)	\$ (34,731)	\$ (34,731)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (6,983)	\$ (6,983)	\$ (6,401)	\$ (7,960)	\$ (7,960)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,740)	\$ (2,740)	\$ (2,512)	\$ (2,487)	\$ (2,487)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,723)	\$ (9,723)	\$ (8,913)	\$ (10,447)	\$ (10,447)
Total Operating Expenditure			\$ (47,234)	\$ (49,504)	\$ (46,450)	\$ (45,178)	\$ (45,178)
Operating Income							
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 25,300	\$ 25,300	\$ 23,192	\$ 22,224	\$ 22,224
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 25,300	\$ 25,300	\$ 23,192	\$ 22,224	\$ 22,224
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ 25,300	\$ 25,300	\$ 23,192	\$ 22,224	\$ 22,224

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
CHILD CARE CENTRE							
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (486)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (3,000)	\$ (2,820)	\$ (1,350)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,055)	\$ (1,055)	\$ (967)	\$ (1,124)	
<i>Sub-total - Cash</i>			\$ (6,055)	\$ (6,055)	\$ (5,620)	\$ (2,960)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ (500)	\$ (458)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,326)	\$ (20,326)	\$ (18,632)	\$ (18,563)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (833)	\$ (833)	\$ (764)	\$ (756)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,660)	\$ (21,660)	\$ (19,855)	\$ (19,319)	
Total Operating Expenditure			\$ (27,714)	\$ (27,714)	\$ (25,475)	\$ (22,278)	
OTHER WELFARE							
Operating Expenditure							
Other Expenses - Donations	DCEO	20813.0255	\$ (10,567)	\$ (10,567)	\$ (10,567)	\$ (5,567)	
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,054)	\$ (1,054)	\$ (966)	\$ (959)	
<i>Sub-total - Cash</i>			\$ (11,621)	\$ (11,621)	\$ (11,533)	\$ (6,526)	
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>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (11,621)	\$ (11,621)	\$ (11,533)	\$ (6,526)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	\$ 119,344	\$ 119,344	\$ 119,344	\$ 119,344	
Total Capital Income			\$ 119,344	\$ 119,344	\$ 119,344	\$ 119,344	
Operating Expenditure							
Other Expenses - Donations	DCEO	20150.0255	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (21,273)	\$ (21,273)	\$ (19,500)	\$ (19,354)	
<i>Sub-total - Cash</i>			\$ (26,273)	\$ (26,273)	\$ (24,500)	\$ (24,354)	
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>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (26,273)	\$ (26,273)	\$ (24,500)	\$ (24,354)	
Operating Income							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 30,504	\$ 30,504	\$ 15,252	\$ 30,504	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 30,504	\$ 30,504	\$ 15,252	\$ 30,504	
OTHER EDUCATION							
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	50822.0328	\$ (119,344)	\$ (119,344)	\$ (119,344)	\$ (119,344)	
Total Principal Repayments			\$ (119,344)	\$ (119,344)	\$ (119,344)	\$ (119,344)	
Operating Expenditure							
Interest Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	20805.0328	\$ (30,504)	\$ (30,504)	\$ (30,504)	\$ (30,186)	
Total Operating Expenditure			\$ (30,504)	\$ (30,504)	\$ (30,504)	\$ (30,186)	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE			\$ -	\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME			\$ 119,344	\$ 119,344	\$ 119,344	\$ 119,344	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (145,346)	\$ (147,616)	\$ (140,462)	\$ (130,212)	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 55,804	\$ 55,804	\$ 38,444	\$ 52,728	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 10 - COMMUNITY AMENITIES							
DOMESTIC REFUSE COLLECTION							
Operating Expenditure							
Refuse Collection & Recycling	MGR WORKS	20159.0334	\$ (198,447)	\$ (198,447)	\$ (181,910)	\$ (191,136)	
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (24,886)	\$ (24,886)	\$ (22,812)	\$ (22,640)	
<i>Sub-total - Cash</i>			\$ (223,333)	\$ (223,333)	\$ (204,722)	\$ (213,776)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (4,444)	\$ (4,444)	\$ (4,074)	\$ (4,033)	
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)	\$ (4,074)	\$ (4,033)	
Total Operating Expenditure			\$ (227,777)	\$ (227,777)	\$ (208,796)	\$ (217,810)	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 500	\$ 458	\$ 1,016	
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 500	\$ 458	\$ 455	
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 315,400	\$ 315,400	\$ 315,400	\$ 315,400	
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 40,000	\$ 40,000	\$ 36,667	\$ 36,839	
<i>Sub-total - Cash</i>			\$ 356,400	\$ 356,400	\$ 352,983	\$ 353,710	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 356,400	\$ 356,400	\$ 352,983	\$ 353,710	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
WASTE DISPOSAL SITES							
Capital Expenditure							
O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (8,312)	
Porongurup Trf Station – Capping, Ripping and Mounding for Revegetation	MGR WORKS	51683.0252	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (12,342)	
Kamballup Waste Disposal Site - Hook Lift Bin	MGR WORKS	51436.0006	\$ -	\$ (26,000)	\$ (26,000)	\$ -	
Total Capital Expenditure			\$ (37,000)	\$ (63,000)	\$ (63,000)	\$ (20,653)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486	\$ -	\$ 26,000	\$ -	\$ -	
Grants & Contributions - Waste Disposal Sites	MGR COMM SVCS	41003.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ 26,000	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (161,545)	\$ (170,546)	\$ (157,427)	\$ (137,108)	
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,200)	\$ (3,200)	\$ (2,954)	\$ (2,998)	
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,365)	\$ (2,365)	\$ (2,365)	\$ (1,786)	
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ (400)	\$ -	\$ -	
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (500)	\$ (458)	\$ (586)	
Other Expenses - Water Monitoring	MGR WORKS	20162.0285	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (8,613)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20165.0052	\$ (385,000)	\$ (430,000)	\$ (394,167)	\$ (357,840)	
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (40,650)	\$ (40,650)	\$ (37,262)	\$ (36,979)	
<i>Sub-total - Cash</i>			\$ (608,659)	\$ (662,661)	\$ (608,384)	\$ (545,909)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (11,587)	\$ (11,587)	\$ (10,621)	\$ (9,661)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (20,469)	\$ (20,469)	\$ (19,263)	\$ (18,577)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (9,623)	\$ (9,623)	\$ (8,821)	\$ (10,419)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (41,679)	\$ (41,679)	\$ (38,705)	\$ (38,657)	
Total Operating Expenditure			\$ (650,338)	\$ (704,340)	\$ (647,089)	\$ (584,566)	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ -	\$ -	\$ 34	
Other Revenue - Fee Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 100,000	\$ 100,000	\$ 91,667	\$ 107,710	
<i>Sub-total - Cash</i>			\$ 100,000	\$ 100,000	\$ 91,667	\$ 107,743	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 100,000	\$ 100,000	\$ 91,667	\$ 107,743	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
SANITATION OTHER							
Operating Income							
Other Income - Compost Bins and Aerators	MDS	11011.0120	\$ -	\$ 2,500	\$ 2,292	\$ -	
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,500	\$ 6,500	\$ 5,958	\$ 9,676	
Total Operating Income			\$ 6,500	\$ 9,000	\$ 8,250	\$ 9,676	
PROTECTION OF THE ENVIRONMENT							
Operating Expenditure							
Abandoned Vehicles	RANGER	21015.0288	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (771)	
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,361)	\$ (1,361)	\$ (1,247)	\$ (1,238)	
Total Operating Expenditure			\$ (4,361)	\$ (4,361)	\$ (3,997)	\$ (2,009)	
Operating Income							
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -	\$ -	
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	\$ (51,500)	\$ (51,500)	\$ (51,500)	\$ (43,928)	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	\$ (40,732)	\$ (40,732)	\$ (40,732)	\$ (40,122)	
Total Capital Expenditure			\$ (92,232)	\$ (92,232)	\$ (92,232)	\$ (84,050)	
Capital Income							
Transfers from Reserve Funds	DCEO	41010.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,636	
Total Capital Income			\$ 42,000	\$ 42,000	\$ 42,000	\$ 43,636	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (1,340)			
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (254,983)	\$ (254,983)	\$ (235,369)	\$ (236,057)			
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (36,073)	\$ (36,073)	\$ (33,298)	\$ (34,113)			
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (885)			
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (8,069)	\$ (8,069)	\$ (8,069)	\$ (6,093)			
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,558)			
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (500)	\$ (458)	\$ (450)			
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -			
Other Expenses - Cycleway Study	MGR DEV SVCS	20173.0290	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (8,000)			
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (307)			
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (2,669)			
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ -			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (11,379)			
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (75,527)	\$ (75,527)	\$ (69,233)	\$ (68,708)			
<i>Sub-total - Cash</i>			\$ (447,352)	\$ (447,352)	\$ (412,611)	\$ (373,559)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ (990)	\$ (990)	\$ (907)	\$ -			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (12,624)	\$ (12,624)	\$ (11,572)	\$ (11,484)			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (639)	\$ (639)	\$ (585)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (7,658)	\$ (7,658)	\$ (7,658)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (21,910)	\$ (21,910)	\$ (20,722)	\$ (11,484)			
Total Operating Expenditure			\$ (469,262)	\$ (469,262)	\$ (433,333)	\$ (385,043)			
Operating Income									
Reimbursements - Other (Advertising)	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 6,000	\$ 5,500	\$ 6,093			
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -	\$ -			
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 13,000	\$ 13,000	\$ 11,917	\$ 14,897			
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ 100	\$ 92	\$ 66			
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 200	\$ 183	\$ -			
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 6,000	\$ 6,000	\$ 5,500	\$ -			
Other Revenue - Subdivision Clearance	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 2,000	\$ 1,833	\$ 438			
<i>Sub-total - Cash</i>			\$ 22,300	\$ 27,300	\$ 25,025	\$ 21,494			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ 22,300	\$ 27,300	\$ 25,025	\$ 21,494			
							▼ \$ 5,500	0%	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
CEMETERIES							
Capital Expenditure							
Mount Barker Cemetery - Refurbish Gazebo	BLDG SRVR	51680.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (771)	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (771)	
Operating Expenditure							
Building & Grounds (PC) - Cemeteries Maintenance	MGR WORKS	20181.0052	\$ (90,000)	\$ (75,000)	\$ (68,750)	\$ (67,244)	
Kendenup Cemetery (PC) - Construct Internal Roads	MGR WORKS	20182.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Mount Barker Cemetery - Entry Statement	MGR WORKS	20183.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Mount Barker Cemetery (PC) - Drainage Repairs	MGR WORKS	20184.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,710)	\$ (7,710)	\$ (7,067)	\$ (7,013)	
<i>Sub-total - Cash</i>			\$ (117,710)	\$ (102,710)	\$ (95,817)	\$ (74,257)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,742)	\$ (4,742)	\$ (4,347)	\$ (3,056)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0036	\$ (472)	\$ (472)	\$ (432)	\$ (428)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (685)	\$ (685)	\$ (628)	\$ (2,042)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (5,898)	\$ (5,898)	\$ (5,407)	\$ (5,525)	
Total Operating Expenditure			\$ (123,608)	\$ (108,608)	\$ (101,224)	\$ (79,782)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -	\$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 60,000	\$ 45,000	\$ 41,250	\$ 35,992	▼ \$ 5,258 -13%
Total Operating Income			\$ 60,000	\$ 45,000	\$ 41,250	\$ 35,992	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	\$ (18,543)	\$ (18,543)	\$ (18,543)	\$ -	
Rocky Gully Highway Toilets - Leach Drains & Tanks	BLDG SRVR	51688.0252	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (10,433)	
Total Capital Expenditure			\$ (26,543)	\$ (26,543)	\$ (26,543)	\$ (10,433)	
Capital Income							
Grants & Contributions - CCTV	MGR DEV SVCS	41014.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Expenditure							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (5,375)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (20,000)	\$ (20,000)	\$ (18,800)	\$ (21,282)	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (10,126)	\$ (10,126)	\$ (9,282)	\$ (9,211)	
<i>Sub-total - Cash</i>			\$ (36,126)	\$ (36,126)	\$ (33,582)	\$ (35,868)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,231)	\$ (5,231)	\$ (4,795)	\$ (3,056)	
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>			\$ (5,231)	\$ (5,231)	\$ (4,795)	\$ (3,056)	
Total Operating Expenditure			\$ (41,357)	\$ (41,357)	\$ (38,377)	\$ (38,923)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES			\$ (160,775)	\$ (186,775)	\$ (186,775)	\$ (115,907)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME			\$ 42,000	\$ 68,000	\$ 42,000	\$ 43,636	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,516,703)	\$ (1,555,704)	\$ (1,432,816)	\$ (1,308,133)	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 545,200	\$ 537,700	\$ 519,175	\$ 528,615	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (9,478)	
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	\$ (202,619)	\$ (187,249)	\$ (187,249)	\$ (184,878)	
Narrikup Hall - Replace Windows	BLDG SRVR	51685.0252	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	
Total Capital Expenditure			\$ (224,619)	\$ (209,249)	\$ (207,582)	\$ (194,357)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486	\$ -	\$ -	\$ -	\$ -	
Grants & Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489	\$ 187,000	\$ 167,000	\$ 167,000	\$ 187,305	
Total Capital Income			\$ 187,000	\$ 167,000	\$ 167,000	\$ 187,305	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (12,582)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (40,000)	\$ (40,000)	\$ (39,000)	\$ (42,949)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (14,000)	\$ (12,833)	\$ (16,334)	
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (2,570)	
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (39,766)	\$ (39,766)	\$ (36,452)	\$ (36,175)	
<i>Sub-total - Cash</i>			\$ (107,766)	\$ (116,766)	\$ (109,369)	\$ (110,610)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ -	\$ -	\$ (4,757)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (194,339)	\$ (194,339)	\$ (178,144)	\$ (130,192)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,515)	\$ (1,515)	\$ (1,389)	\$ (1,375)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (195,854)	\$ (195,854)	\$ (179,533)	\$ (136,324)	
Total Operating Expenditure			\$ (303,620)	\$ (312,620)	\$ (288,901)	\$ (246,934)	
Operating Income							
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 500	\$ 458	\$ 166	
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 400	\$ 367	\$ 417	
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ -	\$ -	\$ -	\$ 1,609	
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 900	\$ 900	\$ 825	\$ 2,192	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 900	\$ 900	\$ 825	\$ 2,192	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	BLDG SRVR	51407.0252	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ -	
Swimming Pool Refurbishment	POOL MGR	51694.0252	\$ (95,000)	\$ (127,000)	\$ (127,000)	\$ (122,916)	
Total Capital Expenditure			\$ (97,500)	\$ (129,500)	\$ (129,292)	\$ (122,916)	
Capital Income							
Transfers from Reserve Funds	DCEO	41020.0486	\$ 95,000	\$ 95,000	\$ -	\$ -	
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 95,000	\$ 95,000	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (1,659)	
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (152,668)	\$ (144,668)	\$ (133,540)	\$ (137,448)	
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,519)	\$ (20,519)	\$ (18,941)	\$ (20,127)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (751)	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,962)	\$ (4,962)	\$ (4,962)	\$ (3,747)	
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (4,695)	\$ (4,695)	\$ (4,695)	\$ (2,497)	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (8,558)	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,500)	\$ (5,500)	\$ (5,042)	\$ (3,372)	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,550)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (5,724)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (40,000)	\$ (37,600)	\$ (33,342)	
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (1,500)	
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (45,412)	\$ (45,412)	\$ (41,628)	\$ (41,313)	
<i>Sub-total - Cash</i>			\$ (306,957)	\$ (298,957)	\$ (276,841)	\$ (262,588)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,178)	\$ (7,178)	\$ (6,580)	\$ (6,514)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,797)	\$ (5,797)	\$ (5,314)	\$ (5,256)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,881)	\$ (4,881)	\$ (4,475)	\$ (5,109)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (114,459)	\$ (114,459)	\$ (104,921)	\$ (41,344)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ (135)	\$ (135)	\$ (123)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (3,240)	\$ (3,240)	\$ (2,970)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (135,690)	\$ (135,690)	\$ (124,383)	\$ (58,223)	
Total Operating Expenditure			\$ (442,647)	\$ (434,647)	\$ (401,223)	\$ (320,811)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Grant Income Subsidy - Operating Grant	POOL MGR	11100.0089	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,194	
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 1,000	\$ 917	\$ 273	
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 18,000	\$ 18,000	\$ 18,000	\$ 13,422	
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 20,000	\$ 13,500	\$ 13,500	\$ 13,496	
Sub-total - Cash			\$ 101,000	\$ 94,500	\$ 94,417	\$ 89,385	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 101,000	\$ 94,500	\$ 94,417	\$ 89,385	
Operating Surplus / Deficit			\$ (341,647)	\$ (340,147)	\$ (306,807)	\$ (231,426)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
REC.CENTRE							
Capital Expenditure							
Gym and Other Equipment	MGR COMM SVCS	51111.0006	\$	(6,000)	\$ (6,000)	\$ -	
Total Capital Expenditure			\$ -	\$ (6,000)	\$ (6,000)	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (3,740)	
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (184,061)	\$ (184,061)	\$ (169,903)	\$ (161,427)	
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,257)	\$ (20,257)	\$ (18,699)	\$ (18,471)	
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (1,600)	\$ (1,600)	\$ (1,467)	\$ (927)	
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (6,982)	\$ (6,982)	\$ (6,982)	\$ (5,272)	
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (1,750)	
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (6,803)	
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (2,986)	
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (4,349)	
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (25,000)	\$ (19,000)	\$ (17,417)	\$ (18,946)	
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (13,000)	\$ (13,000)	\$ (11,917)	\$ (5,323)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	\$ (25,000)	\$ (25,000)	\$ (23,500)	\$ (10,796)	
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,218)	
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (51,325)	\$ (51,325)	\$ (47,048)	\$ (46,690)	
<i>Sub-total - Cash</i>			\$ (366,725)	\$ (360,725)	\$ (333,140)	\$ (288,699)	
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (1,889)	\$ (1,889)	\$ (1,731)	\$ (1,713)	
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	\$ (312)	\$ (312)	\$ (286)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (135)	\$ (135)	\$ (123)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (2,335)	\$ (2,335)	\$ (2,141)	\$ (1,713)	
Total Operating Expenditure			\$ (369,061)	\$ (363,061)	\$ (335,281)	\$ (290,412)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 25,000	\$ 25,000	\$ 22,417	\$ 24,182	
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 2,000	\$ 1,833	\$ 1,972	
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 7,000	\$ 6,417	\$ 3,904	
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 65,000	\$ 59,583	\$ 55,760	
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 3,000	\$ 3,000	\$ 2,750	\$ 4,810	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 5,000	\$ 4,583	\$ 2,797	
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 25,825	\$ 9,400	\$ 8,617	\$ 9,945	
<i>Sub-total - Cash</i>			\$ 132,825	\$ 116,400	\$ 106,200	\$ 103,370	
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 132,825	\$ 116,400	\$ 106,200	\$ 103,370	
<i>Operating Surplus / Deficit</i>			\$ (236,235)	\$ (246,661)	\$ (229,081)	\$ (187,043)	
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Sounness Park - Land Purchase (Demon Downs Payment)	MGR COMM SVCS	51475.0251	\$ (43,125)	\$ (43,125)	\$ (43,125)	\$ (43,125)	
Centenary Park - We Remember Them Memorial Park	MGR WORKS	51511.0251	\$ (28,800)	\$ (28,800)	\$ (28,800)	\$ (22,066)	
Pump Shed - Government Dam	MGR WORKS	50428.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (4,988)	
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	\$ (7,768)	\$ (7,768)	\$ (7,768)	\$ (6,714)	
Kendenup Agricultural Grounds - Development	MGR DEV SVCS	51649.0251	\$ (169,534)	\$ (169,534)	\$ (169,534)	\$ (169,569)	
Frost Park - Building Upgrade Stage 1	BLDG SRVR	51691.0251	\$ (93,626)	\$ (77,906)	\$ (77,906)	\$ (24,788)	
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (13,928)	
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (3,908)	
Sounness Park - Equipment Shed	MGR WORKS	51690.0251	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	
Mount Barker Skate Park - Youth Precinct	MGR COMM SVCS	51700.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Sounness Park Clubrooms - AV Equipment	CEO	51727.0006	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)	
Total Capital Expenditure			\$ (389,853)	\$ (384,133)	\$ (384,133)	\$ (299,086)	
Capital Income							
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	41121.0388	\$ 25,098	\$ 25,098	\$ 25,098	\$ 25,098	
Transfers from Reserve Funds	DCEO	41127.0486	\$ -	\$ -	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41122.0243	\$ -	\$ -	\$ -	\$ -	
Grants - We Remember Them Memorial Park	MGR COMM SVCS	41120.0489	\$ 32,353	\$ 32,353	\$ 7,500	\$ 22,066	
Grants - Kendenup Agricultural Grounds Development	MGR DEV SVCS	41120.0450	\$ 169,534	\$ 169,534	\$ 169,534	\$ 169,534	
Total Capital Income			\$ 226,985	\$ 226,985	\$ 202,132	\$ 216,698	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Expenditure							
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (45,000)	\$ (35,000)	\$ (32,083)	\$ (27,011)	
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (60,000)	\$ (60,000)	\$ (56,400)	\$ (52,391)	
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (450,000)	\$ (450,000)	\$ (412,500)	\$ (404,764)	
Parks Mtce (PC) - Playground Maintenance	MGR WORKS	20212.0469	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (2,700)	
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (25,000)	\$ (40,000)	\$ (36,667)	\$ (36,732)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ (65,000)	\$ (65,000)	\$ (59,583)	\$ (32,436)	
Other Expenses - Donations	DCEO	20208.0255	\$ (33,040)	\$ (33,040)	\$ (33,040)	\$ (26,686)	
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (58,938)	\$ (58,938)	\$ (54,026)	\$ (53,616)	
<i>Sub-total - Cash</i>			\$ (746,978)	\$ (751,978)	\$ (693,466)	\$ (636,336)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (287,852)	\$ (287,852)	\$ (263,864)	\$ (215,004)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (203,817)	\$ (203,817)	\$ (191,833)	\$ (183,940)	
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>			\$ (491,670)	\$ (491,670)	\$ (455,697)	\$ (398,944)	
Total Operating Expenditure			\$ (1,238,648)	\$ (1,243,648)	\$ (1,149,164)	\$ (1,035,280)	
Operating Income							
Reimbursements - Other	DCEO	10118.0229	\$ 15,000	\$ 15,000	\$ 13,750	\$ 13,531	
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ 2,500	\$ 2,500	\$ 2,292	\$ 5,968	
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 7,000	\$ 6,417	\$ 6,818	
Other Revenue - Sounness Park	DCEO	10120.0427	\$ -	\$ -	\$ -	\$ -	
Financial Income - Loan No 86 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0329	\$ -	\$ -	\$ -	\$ -	
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 1,693	\$ 1,693	\$ 1,693	\$ 1,693	
<i>Sub-total - Cash</i>			\$ 26,193	\$ 26,193	\$ 24,151	\$ 28,010	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 26,193	\$ 26,193	\$ 24,151	\$ 28,010	
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (36,087)	\$ (36,087)	\$ (18,044)	\$ (17,872)	
Total Principal Repayments			\$ (36,087)	\$ (36,087)	\$ (18,044)	\$ (17,872)	
Operating Expenditure							
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (10,596)	\$ (10,596)	\$ (5,298)	\$ (6,257)	
Total Operating Expenditure			\$ (10,596)	\$ (10,596)	\$ (5,298)	\$ (6,257)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Building Renewal (PC)	BLDG SRVR	50406.0252	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (159)	
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (122,279)	\$ (122,279)	\$ (112,873)	\$ (112,589)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (14,328)	\$ (14,328)	\$ (13,226)	\$ (13,361)	
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (852)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,974)	\$ (3,974)	\$ (3,974)	\$ (3,001)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (49)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (2,866)	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (14,000)	\$ (14,000)	\$ (13,364)	\$ (8,311)	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,225)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (3,430)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (500)	\$ (500)	\$ (372)	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (2,596)	
Other Expenses - Art Restoration	MGR COMM SVCS	20215.0177	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,069)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (980)	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (8,500)	\$ (7,792)	\$ (1,985)	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,527)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,320)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (22,000)	\$ (22,000)	\$ (20,680)	\$ (26,344)	▲ \$ 5,664 27%
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (907)	
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (80,285)	\$ (80,285)	\$ (73,595)	\$ (73,035)	
<i>Sub-total - Cash</i>			\$ (297,566)	\$ (297,566)	\$ (275,061)	\$ (259,979)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (5,371)	\$ (5,371)	\$ (4,924)	\$ (4,875)	
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	\$ (501)	\$ (501)	\$ (459)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (1,515)	\$ (1,515)	\$ (1,388)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (7,387)	\$ (7,387)	\$ (6,771)	\$ (4,875)	
Total Operating Expenditure			\$ (304,952)	\$ (304,952)	\$ (281,832)	\$ (264,854)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ -	\$ -	\$ 872	
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 1,000	\$ 917	\$ 345	
Other Revenue - Photocopying Faxing & Internet	LIBRARIAN	10124.0100	\$ 2,000	\$ 2,000	\$ 1,833	\$ 3,000	
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 500	\$ 458	\$ 905	
<i>Sub-total - Cash</i>			\$ 3,500	\$ 3,500	\$ 3,208	\$ 5,122	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 3,500	\$ 3,500	\$ 3,208	\$ 5,122	
<i>Operating Surplus / Deficit</i>			\$ (301,452)	\$ (301,452)	\$ (278,623)	\$ (259,733)	
OTHER RECREATION & CULTURE							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	\$ (10,000)	\$ (20,000)	\$ (18,333)	\$ (20,045)	
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)	\$ (4,125)	\$ -	
Community Recreation Centre - Automatic Sliding Doors	BLDG SRVR	51701.0252	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (11,140)	
Mitchell House - Electrical Repairs	BLDG SRVR	51702.0252	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (13,713)	
Total Capital Expenditure			\$ (41,500)	\$ (51,500)	\$ (47,208)	\$ (44,898)	
Operating Expenditure							
Employee Costs - Salaries	MGR COMM SVCS	20220.0130	\$ (39,108)	\$ (39,108)	\$ (36,099)	\$ (34,697)	
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,464)	\$ (4,464)	\$ (4,121)	\$ (3,161)	
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (4,791)	
Other Expenses - Donations	DCEO	20221.0255	\$ (33,461)	\$ (33,461)	\$ (33,461)	\$ (33,426)	
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,121)	
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ -	\$ (1,250)	\$ (1,146)	\$ (144)	
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (49,079)	\$ (49,079)	\$ (44,989)	\$ (24,126)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (13,392)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (60,000)	\$ (60,000)	\$ (57,000)	\$ (51,805)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (800)	
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (26,769)	\$ (26,769)	\$ (24,538)	\$ (24,352)	
<i>Sub-total - Cash</i>			\$ (235,880)	\$ (237,130)	\$ (222,437)	\$ (191,816)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (281,104)	\$ (281,104)	\$ (257,679)	\$ (254,339)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (30,447)	\$ (30,447)	\$ (28,879)	\$ (32,405)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (311,551)	\$ (311,551)	\$ (286,557)	\$ (286,744)	
Total Operating Expenditure			\$ (547,431)	\$ (548,681)	\$ (508,995)	\$ (478,560)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Grant Income - Sport and Recreation Grants	MGR COMM SVCS	10126.0272	\$ -	\$ -	\$ -	\$ 202	
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 30,000	\$ 30,000	\$ 20,000	\$ 18,848	
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 38,300	\$ 38,300	\$ 39,000	
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ 4,000	\$ 3,667	\$ 19,205	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,013	\$ 1,105	
<i>Sub-total - Cash</i>			\$ 56,105	\$ 73,405	\$ 62,980	\$ 78,361	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 56,105	\$ 73,405	\$ 62,980	\$ 78,361	
Principal Repayments							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (25,098)	\$ (25,098)	\$ (12,549)	\$ (12,325)	
Total Principal Repayments			\$ (25,098)	\$ (25,098)	\$ (12,549)	\$ (12,325)	
Operating Expenditure							
Financial Expenses - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (1,693)	\$ (1,693)	\$ (847)	\$ (1,198)	
Total Operating Expenditure			\$ (1,693)	\$ (1,693)	\$ (847)	\$ (1,198)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES			\$ (758,472)	\$ (785,382)	\$ (778,799)	\$ (661,257)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME			\$ 508,985	\$ 488,985	\$ 369,132	\$ 404,002	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,218,648)	\$ (3,219,898)	\$ (2,971,540)	\$ (2,644,308)	
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 320,524	\$ 314,898	\$ 291,781	\$ 306,438	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 12 - TRANSPORT							
ROAD CONSTRUCTION							
Capital Expenditure							
Regional Road Group							
Martagallup Road - SLK 0.00 to 5.00	MGR WORKS	51703.0250	\$ (165,000)	\$ (169,805)	\$ (165,560)	\$ (175,353)	
Carbarup Road - SLK 3.00 to 6.00	MGR WORKS	51704.0250	\$ (225,000)	\$ (341,305)	\$ (341,305)	\$ (326,392)	
			\$ (390,000)	\$ (511,110)	\$ (506,865)	\$ (501,745)	
BLACKSPOT (FEDERAL)							
Lake Matilda Rd - Red Gum Pass Road - Intersection	MGR WORKS	51654.0250	\$ (48,073)	\$ (91,420)	-	\$ -	
Jutland / Fisher Road Intersection - Intersection	MGR WORKS	51655.0250	\$ (19,567)	\$ (68,421)	\$ (66,710)	\$ (41,441)	
			\$ (67,640)	\$ (159,841)	\$ (66,710)	\$ (41,441)	
BLACKSPOT (STATE)							
Woogenellup Road Floodway	MGR WORKS	51705.0250	\$ (116,540)	-	-	\$ -	
Woogenellup Road / Chester Pass Road - Intersection	MGR WORKS	51706.0250	\$ (142,300)	-	-	\$ (1,573)	
			\$ (258,840)	-	-	\$ (1,573)	
COMMODITY ROUTE FUNDING							
Waterman Road - SLK 3.30 to 9.38	MGR WORKS	51707.0250	\$ (136,432)	\$ (139,269)	\$ (135,787)	\$ (140,544)	
			\$ (136,432)	\$ (139,269)	\$ (135,787)	\$ (140,544)	
Roads to Recovery							
Quangellup Road - SLK 4.75 to 8.24	MGR WORKS	51708.0250	\$ (176,000)	\$ (176,000)	\$ (176,000)	\$ (65,191)	
Crockerup Road - SLK 0.00 to 4.45	MGR WORKS	51709.0250	\$ (73,000)	\$ (73,000)	\$ (73,000)	\$ (62,715)	
Riches Road - SLK 0.00 to 1.61	MGR WORKS	51710.0250	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (14,344)	
First Avenue - SLK 0.00 to 1.16	MGR WORKS	51711.0250	\$ (123,000)	\$ (123,000)	\$ (123,000)	\$ (126,544)	
Moorilup Road - Entire length	MGR WORKS	51724.0250	\$ -	\$ (75,000)	\$ (75,000)	\$ (70,671)	
Langton Road - SLK 0.00 to 0.40	MGR WORKS	51725.0250	\$ -	\$ (45,000)	\$ (45,000)	\$ (35,459)	
Palmdale Road - SLK 4.32 to 7.07	MGR WORKS	51726.0250	\$ -	\$ (275,507)	\$ (275,507)	\$ (150,736)	
			\$ (397,000)	\$ (792,507)	\$ (792,507)	\$ (525,658)	

DETAILED OPERATING AND CAPITAL PROGRAMS
For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Own Resources									
Pre Construction Future Works	MGR WORKS	51201.0250	\$ (30,000)	\$ (30,000)	\$ (29,250)	\$ (16,082)			
Shire Wide Drainage Construction	MGR WORKS	51202.0250	\$ (120,000)	\$ (10,000)	\$ (9,167)	\$ (3,289)			
Mount Barker Footpath Construction	MGR WORKS	51203.0250	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (73,104)			
Roadworks - Minor Renewal	MGR WORKS	51276.0250	\$ (250,000)	\$ (215,700)	\$ (197,725)	\$ (155,174)			
Storm Damage Rectification	MGR WORKS	51280.0250	\$ -	\$ (1,500,000)	\$ (1,500,000)	\$ (936,584)			
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	\$ (21,474)	\$ (21,474)	\$ (21,474)	\$ (7,907)			
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	\$ (32,672)	\$ (210,000)	\$ (210,000)	\$ (158,562)			
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	\$ (5,867)	\$ -	\$ -	\$ -			
Lowood Road / Langton Road Avenue - Roundabout Repairs	MGR WORKS	51671.0250	\$ (14,821)	\$ (4,208)	\$ (4,208)	\$ (3,844)			
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	\$ (67,428)	\$ (67,428)	\$ (67,428)	\$ (42,208)			
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	\$ -	\$ (125,000)	\$ (125,000)	\$ (126,534)			
Albany Highway / Woogenellup Road Roundabout – Landscaping Plans	MGR WORKS	51678.0250	\$ (5,000)	\$ (5,000)	\$ (4,875)	\$ (5,569)			
Moorilup Road - Rebuild Floodway	MGR WORKS	51699.0250	\$ (73,000)	\$ (56,700)	\$ (56,701)	\$ (55,870)			
Skinner Road - SLK 0.00 to 1.63	MGR WORKS	51712.0250	\$ (47,000)	\$ (25,000)	\$ (25,000)	\$ (35,690)	▲	\$ 10,690	43%
McDonald Avenue - SLK 0.75 to 1.63	MGR WORKS	51713.0250	\$ (160,000)	\$ (115,000)	\$ (112,125)	\$ (50,557)			
Beattie Road - SLK 0.00 to 3.50	MGR WORKS	51714.0250	\$ (130,000)	\$ (70,000)	\$ (70,000)	\$ (69,991)			
Bangalup Road - SLK 0.00 to 5.01	MGR WORKS	51715.0250	\$ (298,500)	\$ (125,000)	\$ (125,000)	\$ (89,964)			
Bridges Road - SLK 0.00 to 0.36	MGR WORKS	51716.0250	\$ (12,000)	\$ -	\$ -	\$ (555)			
Fourth Avenue - SLK 0.00 to 0.61	MGR WORKS	51717.0250	\$ (55,500)	\$ (116,257)	\$ (116,257)	\$ (116,237)			
Oatlands Road - SLK 0.35 to 0.55	MGR WORKS	51718.0250	\$ (56,000)	\$ (56,000)	\$ (54,600)	\$ (37,538)			
			\$ (1,449,262)	\$ (2,822,767)	\$ (2,798,810)	\$ (1,985,257)			
Total Capital Expenditure			\$ (2,699,174)	\$ (4,425,494)	\$ (4,300,679)	\$ (3,196,218)			
Capital Income									
Contributions to Roadworks	MGR WORKS	41205.0197	\$ -	\$ -	\$ -	\$ -			
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008	\$ 229,922	\$ 56,991	\$ 56,991	\$ -	▼	\$ 56,991	0%
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204	\$ 463,870	\$ 859,377	\$ 859,377	\$ 792,507			
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205	\$ 90,955	\$ 90,955	\$ 75,000	\$ 72,000			
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207	\$ 260,000	\$ 340,740	\$ 340,740	\$ 379,110			
Direct Road Grants - Storm Damage	MGR WORKS	41201.0209	\$ -	\$ 1,420,170	\$ 946,780	\$ -	▼	\$ 946,780	0%
Transfers from Reserve Funds	DCEO	41202.0486	\$ -	\$ 80,000	\$ -	\$ -			
Transfers from Trust Funds	DCEO	41203.0243	\$ -	\$ -	\$ -	\$ -			
Total Capital Income			\$ 1,044,747	\$ 2,848,233	\$ 2,278,888	\$ 1,243,617			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
ROAD MAINTENANCE							
Operating Expenditure							
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,040)	
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,550)	
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (760)	
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ -	
Road Maintenance - General	MGR WORKS	20225.0126	\$ (1,550,000)	\$ (1,550,000)	\$ (1,425,386)	\$ (1,326,655)	
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (176,554)	
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (269)	
Road Maintenance - Slashing and Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (23,454)	
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (25,000)	\$ -	\$ -	\$ -	
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (2,044)	
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (70,000)	\$ (64,167)	\$ (64,345)	
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (74,455)	\$ (74,455)	\$ (68,250)	\$ (67,732)	
<i>Sub-total - Cash</i>			\$ (1,976,955)	\$ (1,951,955)	\$ (1,810,511)	\$ (1,668,402)	
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	\$ (3,059,569)	\$ (3,059,569)	\$ (2,804,605)	\$ (2,943,217)	
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (74,846)	\$ (83,911)	\$ (76,918)	\$ (76,918)	
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	\$ (164,366)	\$ (164,366)	\$ (150,669)	\$ (149,723)	
Non Cash Expenses - Loss on Sale of Road Assets	ACCOUNTANT	20224.0078	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Drainage Assets	ACCOUNTANT	20224.0380	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Footpath Assets	ACCOUNTANT	20224.0382	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,298,780)	\$ (3,307,846)	\$ (3,032,192)	\$ (3,169,858)	
Total Operating Expenditure			\$ (5,275,735)	\$ (5,259,800)	\$ (4,842,703)	\$ (4,838,260)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -	\$ -	
Contributions - Other Contributions	MGR WORKS	10134.0200	\$ -	\$ -	\$ -	\$ -	
Contributions - Roadworks Contributions (Storm Damage)	MGR WORKS	10134.0197	\$ 25,000	\$ 25,000	\$ -	\$ -	
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 1,000	\$ 917	\$ 418	
<i>Sub-total - Cash</i>			\$ 26,000	\$ 26,000	\$ 917	\$ 418	
Non Cash Revenue - Profit on Sale of Road Assets	ACCOUNTANT	10132.0106	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Drainage Assets	ACCOUNTANT	10132.0381	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Footpath Assets	ACCOUNTANT	10132.0383	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Parking Assets	ACCOUNTANT	10138.0106	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 26,000	\$ 26,000	\$ 917	\$ 418	
TOTAL TRANSPORT CAPITAL EXPENSES			\$ (2,699,174)	\$ (4,425,494)	\$ (4,300,679)	\$ (3,196,218)	
TOTAL TRANSPORT CAPITAL INCOME			\$ 1,044,747	\$ 2,848,233	\$ 2,278,888	\$ 1,243,617	
TOTAL TRANSPORT OPERATING EXPENSES			\$ (5,275,735)	\$ (5,259,800)	\$ (4,842,703)	\$ (4,838,260)	
TOTAL TRANSPORT OPERATING INCOME			\$ 26,000	\$ 26,000	\$ 917	\$ 418	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 13 - ECONOMIC SERVICES							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Operating Expenditure							
Other Expenses - Donations	DCEO	21305.0255	\$ (5,300)	\$ (5,300)	\$ (5,300)	\$ (6,190)	
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ -	
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (5,850)	
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (17,071)	\$ (17,071)	\$ (15,649)	\$ (15,530)	
Total Operating Expenditure			\$ (36,371)	\$ (36,371)	\$ (33,782)	\$ (27,570)	
Operating Income							
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 3,000	\$ 2,750	\$ 6,068	
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ 2,000	\$ 1,833	\$ -	
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 10,000	\$ 9,167	\$ 7,510	
Total Operating Income			\$ 15,000	\$ 15,000	\$ 13,750	\$ 13,578	
FERAL PIG ERADICATION PROGRAM							
Operating Expenditure							
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (43,346)	▲ \$ 18,346 73%
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (5,000)	\$ (4,615)	\$ (4,185)	
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (4,500)	\$ (4,500)	\$ (4,500)	\$ (3,398)	
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (25,000)	\$ (24,417)	\$ (21,306)	
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -	\$ (2,418)	
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (4,400)	
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (63,500)	\$ (63,500)	\$ (62,199)	\$ (79,054)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -	\$ -	
Contributions - Landholder Contributions	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -	\$ -	
Contributions - Local Government Contributions	ACCOUNTANT	11307.0473	\$ 5,000	\$ 5,000	\$ 5,000	\$ 13,300	
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	\$ 27,000	\$ 27,000	\$ -	\$ 5,000	
Grant Income - Grant Income	ACCOUNTANT	11308.0210	\$ 5,000	\$ 5,000	\$ 5,000	\$ 52,900	
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	\$ -	\$ -	\$ -	\$ (142)	
Total Operating Income			\$ 63,500	\$ 63,500	\$ 10,000	\$ 71,058	
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	\$ -	\$ -	\$ -	\$ -	
Tourism Bureau Building - Airconditioning	BLDG SRVR	51719.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (7,699)	
Total Capital Expenditure			\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (7,699)	
Operating Expenditure							
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (6,051)	
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	\$ (16,000)	\$ (16,000)	\$ (15,040)	\$ (17,465)	
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (386)	
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (60,000)	\$ (72,000)	\$ (72,000)	\$ (76,414)	
Other Expenses - Visitor Signage Strategy	CEO	21311.0030	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,583)	
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (66,288)	\$ (66,288)	\$ (60,764)	\$ (60,302)	
<i>Sub-total - Cash</i>			\$ (158,788)	\$ (170,788)	\$ (162,929)	\$ (160,619)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (45,776)	\$ (45,776)	\$ (41,962)	\$ (43,542)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (3,439)	\$ (3,439)	\$ (3,152)	\$ (3,121)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (49,215)	\$ (49,215)	\$ (45,114)	\$ (46,663)	
Total Operating Expenditure			\$ (208,003)	\$ (220,003)	\$ (208,043)	\$ (207,282)	
Operating Income							
Other Income	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Bldg Surveyor	MGR WORKS	51311.0006	\$ -	\$ -	\$ -	\$ -	-
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	\$ -	\$ -	\$ -	\$ -	-
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	\$ -	\$ -	\$ -	\$ -	-
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	-
Capital Income							
Trade In Vehicle - Bldg Surveyor	MGR WORKS	41311.0105	\$ -	\$ -	\$ -	\$ -	-
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105	\$ -	\$ -	\$ -	\$ -	-
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105	\$ -	\$ -	\$ -	\$ -	-
Transfers from Trust Funds	DCEO	41316.0243	\$ -	\$ -	\$ -	\$ -	-
Total Capital Income			\$ -	\$ -	\$ -	\$ -	-
Operating Expenditure							
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	-
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (118,411)	\$ (118,411)	\$ (109,302)	\$ (117,605)	-
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (9,000)	\$ (9,000)	\$ (8,250)	\$ (8,760)	-
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (29,367)	\$ (29,367)	\$ (26,920)	\$ (26,832)	-
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (1,224)	-
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,726)	\$ (6,726)	\$ (6,726)	\$ (5,079)	-
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	-
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,023)	-
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (15,078)	-
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (16,894)	-
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ -	\$ -	\$ -	\$ -	-
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (395)	-
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,586)	-
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,427)	-
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (9,958)	-
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (41,989)	\$ (41,989)	\$ (38,490)	\$ (38,199)	-
<i>Sub-total - Cash</i>			\$ (265,692)	\$ (265,692)	\$ (244,871)	\$ (244,059)	-
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)	\$ (3,594)	\$ (3,558)	-
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ (384)	\$ (384)	\$ (352)	\$ -	-
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (5,438)	\$ (5,438)	\$ (4,984)	\$ -	-
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Non Cash</i>			\$ (9,742)	\$ (9,742)	\$ (8,930)	\$ (3,558)	-
Total Operating Expenditure			\$ (275,434)	\$ (275,434)	\$ (253,801)	\$ (247,618)	-

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 25,000	\$ 20,750	\$ 15,375 ▼	\$ 5,375 -26%
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 500	\$ 458	\$ 368	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 1,000	\$ 917	\$ 596	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	\$ 15,000	\$ 15,000	\$ 13,750	\$ 17,631	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 34,000	\$ 31,167	\$ 34,091	
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,000	\$ 917	\$ 1,073	
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ 5,000	\$ 4,583	\$ -	
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 81,500	\$ 81,500	\$ 72,542	\$ 69,134	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 81,500	\$ 81,500	\$ 72,542	\$ 69,134	
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	\$ (32,960)	\$ (32,960)	\$ (32,960)	\$ (40,806) ▲	\$ 7,846 24%
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ (15,135)	
Bitumen Repairs	SALEYARDS MGR	51585.0253	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	
Additional Water Source	SALEYARDS MGR	51587.0253	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (3,614)	
New Irrigator	SALEYARDS MGR	51643.0006	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	\$ (990)	\$ (990)	\$ (990)	\$ (2,513)	
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	\$ (4,600)	\$ (4,600)	\$ (4,600)	\$ (6,318)	
Airconditioning in Office Block	BLDG SRVR	51720.0253	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (13,133)	
Light tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ -	
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ -	
Replace Guttering - Weighbridge Roof	SALEYARDS MGR	51723.0253	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (5,405)	
Total Capital Expenditure			\$ (179,550)	\$ (179,550)	\$ (179,550)	\$ (86,922)	
Capital Income							
Transfers from Reserve Funds	DCEO	41326.0486	\$ 179,550	\$ 179,550	\$ -	\$ -	
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105	\$ 12,000	\$ 12,000	\$ -	\$ 14,545	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 191,550	\$ 191,550	\$ -	\$ 14,545	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (446)			
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	\$ (249,069)	\$ (249,069)	\$ (229,910)	\$ (232,908)			
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (25,184)	\$ (25,184)	\$ (23,247)	\$ (22,014)			
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (896)			
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (2,531)			
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (500)	\$ (458)	\$ -			
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (3,776)			
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (9,929)			
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (2,980)			
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (6,636)			
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ -			
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,520)			
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (31,133)			
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (4,500)	\$ (4,500)	\$ (4,125)	\$ (3,188)			
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (10,819)			
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (20,239)			
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -			
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (6,931)			
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -	\$ -			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (4,565)			
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (21,389)			
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (65,000)	\$ (65,000)	\$ (61,100)	\$ (100,921)	▲	\$ 39,821	65%
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (77,924)	\$ (77,924)	\$ (71,431)	\$ (70,889)			
<i>Sub-total - Cash</i>			\$ (590,677)	\$ (590,677)	\$ (548,062)	\$ (555,710)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (17,877)	\$ (17,877)	\$ (16,387)	\$ (16,225)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (450,024)	\$ (12,600)	\$ (11,550)	\$ (11,572)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (11,648)	\$ (11,648)	\$ (10,678)	\$ (12,099)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (17,978)	\$ (468,900)	\$ (429,825)	\$ (323,239)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ (595)	\$ (595)	\$ (545)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (3,244)	\$ (3,244)	\$ (2,973)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (501,365)	\$ (514,864)	\$ (471,958)	\$ (363,135)			
Total Operating Expenditure			\$ (1,092,043)	\$ (1,105,541)	\$ (1,020,021)	\$ (918,845)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,000	\$ 62,000	\$ 57,606	\$ 61,669	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 18,000	\$ 16,500	\$ 27,709	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,800	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 11,000	\$ 11,000	\$ 10,083	\$ 9,295	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 11,500	\$ 11,500	\$ 10,542	\$ 12,243	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 11,500	\$ 11,500	\$ 10,542	\$ 7,556	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 8,000	\$ 8,000	\$ 7,333	\$ 2,720	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 560,000	\$ 560,000	\$ 520,314	\$ 557,588	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 13,500	\$ 13,500	\$ 12,375	\$ 13,209	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 6,800	\$ 6,800	\$ 6,233	\$ 7,696	
<i>Sub-total - Cash</i>			\$ 714,300	\$ 714,300	\$ 663,529	\$ 710,486	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ 5,720	\$ 5,720	\$ 4,767	\$ -	
Total Operating Income			\$ 720,020	\$ 720,020	\$ 668,296	\$ 710,486	
 <i>Operating Surplus / Deficit</i>							
			\$ (372,023)	\$ (385,521)	\$ (351,725)	\$ (208,359)	
 Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (22,693)	\$ (22,693)	\$ (22,693)	\$ (22,693)	
Total Principal Repayments			\$ (22,693)	\$ (22,693)	\$ (22,693)	\$ (22,693)	
 Operating Expenditure							
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (6,001)	\$ (6,001)	\$ (2,800)	\$ (7,617)	
Total Operating Expenditure			\$ (6,001)	\$ (6,001)	\$ (2,800)	\$ (7,617)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
OTHER ECONOMIC SERVICES									
Capital Expenditure									
Standpipe Controller Upgrades	DCEO	51340.0358	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (21,572)			
Total Capital Expenditure			\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (21,572)			
Capital Income									
Transfers from Reserve Funds	DCEO	41351.0486	\$ 20,000	\$ 20,000	\$ -	\$ -			
Total Capital Income			\$ 20,000	\$ 20,000	\$ -	\$ -			
Operating Expenditure									
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (75,000)	\$ (35,000)	\$ (32,083)	\$ (53,001)	▲	\$ 20,918	65%
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (4,388)			
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ (100)	\$ (92)	\$ -			
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,787)	\$ (9,787)	\$ (8,972)	\$ (8,903)			
<i>Sub-total - Cash</i>			\$ (86,887)	\$ (46,887)	\$ (42,980)	\$ (66,292)			
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)	\$ (2,980)	\$ (2,951)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (3,251)	\$ (3,251)	\$ (2,980)	\$ (2,951)			
Total Operating Expenditure			\$ (90,138)	\$ (50,138)	\$ (45,960)	\$ (69,243)			
Operating Income									
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 500	\$ 458	\$ -			
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 70,000	\$ 30,000	\$ 30,000	\$ 40,217			
Other Income - Sale of Waybill Books & Standpipe Cards	ACCOUNTANT	11320.0401	\$ 500	\$ 500	\$ 458	\$ 411			
<i>Sub-total - Cash</i>			\$ 71,000	\$ 31,000	\$ 30,917	\$ 40,628			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ 71,000	\$ 31,000	\$ 30,917	\$ 40,628			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
VEHICLE LICENSING							
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (2,568)	
Employee Costs - Salaries	DCEO	21340.0130	\$ (57,873)	\$ (57,873)	\$ (53,421)	\$ (52,631)	
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,426)	\$ (5,426)	\$ (5,009)	\$ (4,958)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (400)	\$ (367)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,881)	\$ (1,881)	\$ (1,881)	\$ (1,420)	
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (113,391)	\$ (113,391)	\$ (103,942)	\$ (103,152)	
<i>Sub-total - Cash</i>			\$ (179,971)	\$ (179,971)	\$ (165,536)	\$ (164,730)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ (203)	\$ (203)	\$ (186)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (953)	\$ (953)	\$ (873)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,156)	\$ (1,156)	\$ (1,059)	\$ -	
Total Operating Expenditure			\$ (181,127)	\$ (181,127)	\$ (166,595)	\$ (164,730)	
Operating Income							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 100,000	\$ 83,667	\$ 80,182	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 500	\$ 458	\$ 502	
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -	\$ 1,737	
Total Operating Income			\$ 100,500	\$ 100,500	\$ 84,125	\$ 82,420	
<i>Operating Surplus / Deficit</i>			\$ (80,627)	\$ (80,627)	\$ (82,470)	\$ (82,309)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES			\$ (214,550)	\$ (214,550)	\$ (214,550)	\$ (116,193)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME			\$ 211,550	\$ 211,550	\$ -	\$ 14,545	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,952,618)	\$ (1,938,116)	\$ (1,793,201)	\$ (1,721,957)	
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,051,520	\$ 1,011,520	\$ 879,629	\$ 987,303	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
Operating Expenditure							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (271)	
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,918)	\$ (15,918)	\$ (14,591)	\$ (14,480)	
Total Operating Expenditure			\$ (45,918)	\$ (45,918)	\$ (42,091)	\$ (14,751)	
Operating Income							
Private Works Recoups	ACCOUNTANT	10159.0015	\$ 34,500	\$ 34,500	\$ 34,500	\$ 1,194	▼ \$ 33,306 -97%
Total Operating Income			\$ 34,500	\$ 34,500	\$ 34,500	\$ 1,194	
<i>Operating Surplus / Deficit</i>			\$ (11,418)	\$ (11,418)	\$ (7,591)	\$ (13,557)	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Purchase Vehicle - Principal Works Supervisor	MGR WORKS	51316.0006	\$ -	\$ -	\$ -	\$ -	
Depot (PC) - Building Renewal	BLDG SRVR	51561.0254	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (3,064)	
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	\$ (2,300)	\$ (2,300)	\$ (2,300)	\$ -	
Depot (PC) - Water Tank	MGR WORKS	51540.0254	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (17,579)	
Total Capital Expenditure			\$ (32,300)	\$ (32,300)	\$ (31,050)	\$ (20,643)	
Capital Income							
Transfers from Reserve Funds	DCEO	41401.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Principal Works Supervisor	DCEO	41325.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (25,000)	\$ (10,000)	\$ (9,167)	\$ (8,798)			
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (36,000)	\$ (33,000)	\$ (29,233)			
Employee Costs - Travel and Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (3,566)			
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,090)			
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (362,527)	\$ (364,778)	\$ (336,718)	\$ (323,078)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (500)	\$ (458)	\$ -			
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (178,639)	\$ (178,639)	\$ (164,897)	\$ (168,311)			
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (17,000)	\$ (24,000)	\$ (24,000)	\$ (24,364)			
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (47,615)	\$ (47,615)	\$ (47,615)	\$ (35,954)			
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (421,175)	\$ (421,175)	\$ (388,777)	\$ (428,725)	▲	\$ 39,948	10%
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (10,348)			
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (35,000)	\$ (35,000)	\$ (32,083)	\$ (24,520)			
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (1,175)			
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (9,805)			
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ (7,500)	\$ (7,500)	\$ (6,875)	\$ (2,644)			
Other Expenses - Donations (Event Road Closures)	MGR WORKS	20262.0394	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (2,538)			
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (23,021)			
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (12,830)			
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (40,000)	\$ (25,000)	\$ (23,500)	\$ (21,894)			
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (3,461)			
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (3,448)			
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (2,000)	\$ (1,880)	\$ (701)			
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (750)	\$ (688)	\$ (534)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (24,442)			
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (152,283)	\$ (152,283)	\$ (139,593)	\$ (138,534)			
<i>Sub-total - Cash</i>			\$ (1,422,989)	\$ (1,402,240)	\$ (1,300,459)	\$ (1,303,012)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,083)	\$ (5,083)	\$ (4,660)	\$ (4,614)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (66,516)	\$ (66,516)	\$ (60,973)	\$ (60,043)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (71,413)	\$ (71,413)	\$ (65,462)	\$ (67,238)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (3,939)	\$ (3,939)	\$ (3,611)	\$ (4,737)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (4,797)	\$ (4,797)	\$ (4,397)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (21,585)	\$ (21,585)	\$ (19,786)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (6,109)	\$ (6,109)	\$ (5,600)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (179,443)	\$ (179,443)	\$ (164,489)	\$ (136,632)			
Sub-total Operating Expenditure			\$ (1,602,432)	\$ (1,581,682)	\$ (1,464,948)	\$ (1,439,644)			
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	\$ 1,602,432	\$ 1,604,682	\$ 1,464,948	\$ 1,482,057			
Total Operating Expenditure			\$ (0)	\$ 23,000	\$ -	\$ 42,413			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 6,197	\$ 6,240	
Other Operating Income	ACCOUNTANT	11411.0232	\$ 1,500	\$ 1,500	\$ 1,375	\$ 568	
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 8,260	\$ 8,260	\$ 7,572	\$ 6,808	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ 3,929	\$ 3,929	\$ 3,602	\$ -	
Total Operating Income			\$ 12,189	\$ 12,189	\$ 11,173	\$ 6,808	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	\$ (782,580)	\$ (752,580)	\$ (752,580)	\$ (227,519)	
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	\$ (196,637)	\$ (196,637)	\$ (196,637)	\$ (159,806)	
Total Capital Expenditure			\$ (979,217)	\$ (949,217)	\$ (949,217)	\$ (387,325)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105	\$ 177,000	\$ 177,000	\$ 177,000	\$ 5,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105	\$ 49,182	\$ 49,182	\$ 49,182	\$ 54,673	
Transfers from Reserve Funds	DCEO	41413.0486	\$ 824,227	\$ 794,227	\$ -	\$ -	
Total Capital Income			\$ 1,050,409	\$ 1,020,409	\$ 226,182	\$ 59,673	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (3,637)			
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,603)	\$ (1,603)	\$ (1,603)	\$ (1,211)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ (500)	\$ (458)	\$ -			
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (8,119)	\$ (8,119)	\$ (7,443)	\$ (7,284)			
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (58,046)	\$ (58,046)	\$ (53,492)	\$ (49,376)			
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (39,126)	\$ (61,970)	\$ (54,820)	\$ (58,513)			
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (35,649)	\$ (45,600)	\$ (41,800)	\$ (41,860)			
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (250,000)	\$ (204,375)	\$ (187,344)	\$ (181,504)			
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (50,000)	\$ (45,833)	\$ (32,543)			
Operating Costs - Courier & Freight	MGR WORKS	20281.0344	\$ (15,000)	\$ (21,000)	\$ (19,250)	\$ (19,473)			
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (20,000)	\$ (18,333)	\$ (2,643)			
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (23,837)			
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (50,000)	\$ (20,000)	\$ (20,000)	\$ (13,813)			
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (8,975)			
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (122,000)	\$ (145,000)	\$ (132,917)	\$ (147,315)	▲	\$ 14,399	11%
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (7,688)			
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (17,823)			
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (807)			
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (585)			
<i>Sub-total - Cash</i>			\$ (758,044)	\$ (724,214)	\$ (666,043)	\$ (618,886)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (236,041)	\$ (236,041)	\$ (216,371)	\$ (199,141)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (175,967)	\$ (175,967)	\$ (161,303)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (412,008)	\$ (412,008)	\$ (377,674)	\$ (199,141)			
Sub-total Operating Expenditure			\$ (1,170,052)	\$ (1,136,222)	\$ (1,043,717)	\$ (818,027)			
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,170,052	\$ 1,136,222	\$ 1,043,717	\$ 942,656			
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 124,630			
Operating Income									
Other Operating Income	ACCOUNTANT	10162.0175	\$ -	\$ -	\$ -	\$ -			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 32,240	\$ 32,240	\$ -	\$ -			
Total Operating Income			\$ 32,240	\$ 32,240	\$ -	\$ -			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-May-2018	Actual YTD 31-May-2018	Variance Budget to Act YTD
UNCLASSIFIED							
Operating Expenditure							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (4,026)	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (10,233)	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,502)	
Other Expenses - Communication Towers	DCEO	20273.0323	\$ (10,000)	\$ (10,000)	\$ (9,500)	\$ (5,244)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (818)	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,737)	\$ (15,737)	\$ (14,425)	\$ (14,316)	
<i>Sub-total - Cash</i>			\$ (54,737)	\$ (54,737)	\$ (52,175)	\$ (39,139)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (384)	\$ (384)	\$ (352)	\$ (326)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,705)	\$ (20,705)	\$ (18,980)	\$ (18,792)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,089)	\$ (21,089)	\$ (19,331)	\$ (19,118)	
Total Operating Expenditure			\$ (75,826)	\$ (75,826)	\$ (71,507)	\$ (58,256)	
Operating Income							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 45,000	\$ 45,000	\$ 41,250	\$ 37,128	
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 1,000	\$ 917	\$ 955	
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -	\$ -	
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 1,000	\$ 917	\$ 3,296	
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 47,000	\$ 47,000	\$ 43,083	\$ 41,379	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 47,000	\$ 47,000	\$ 43,083	\$ 41,379	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES			\$ (1,011,517)	\$ (981,517)	\$ (980,267)	\$ (407,968)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME			\$ 1,050,409	\$ 1,020,409	\$ 226,182	\$ 59,673	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (121,743)	\$ (98,744)	\$ (113,598)	\$ 94,035	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 125,929	\$ 125,929	\$ 88,757	\$ 49,381	

Council

POLICY REVIEW – FINANCIAL ASSISTANCE
(OPERATING) TO INCORPORATED
ORGANISATIONS AND CLUBS

Council Policy CF/DG/2
Financial Assistance (Operating) to Incorporated
Organisation and Clubs

Meeting Date: 19 June 2018

Number of Pages: 3

**FINANCIAL ASSISTANCE (OPERATING) TO INCORPORATED
ORGANISATIONS AND CLUBS**

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

OBJECTIVE:

To assist incorporated clubs and organisations in meeting their objectives for the benefit of the residents of Plantagenet.

POLICY:

1. Applications for donations to a maximum of \$200.00 may be submitted at any time throughout the year. Such applications will be referred to the Chief Executive Officer for consideration under delegated authority, for which a budget allocation not exceeding \$3,000.00 will be made.
2. The Council will deal with all other applications only as part of its annual budget process. Such applications will be prioritised based on what the Council believes will provide the greatest overall benefit to the quality of life of the residents of the Shire of Plantagenet. Applicants will be categorised as follows in order to assist in determining priority of funding:
 - a) Category 1 - Groups which can show that they are expending resources in maintaining or overseeing Shire facilities or equipment. Grant amounts will consider savings to the Council as a result of the Group's activities; or
 - b) Category 2 – Groups which undertake activities of benefit to the community that are embraced by the Council's Strategic Community Plan. ~~tourism and economic development activities which have a positive economic benefit to the Shire. Grant amounts will consider the scope of economic benefits provided; and~~
 - e) ~~Category 3 – All other applications, which should focus on provision of equipment, not administration or general operational costs.~~
- ~~3. With regard to Category 3 applications, the Shire provides and maintains facilities such as the swimming pool, recreation centre, halls, buildings and ovals. Modest fees are charged for the use of these facilities. The general presumption is that each user group will be responsible for operational costs such as equipment, uniforms, administration, membership, umpires, coaching etc.~~
- ~~34.~~ Notwithstanding the categories listed above, the Council may decide to reimburse all or part of an organisation's annual rates and charges in lieu of a donation, unless restricted by Council Policy A/PA/14 – Sporting and Community Organisations using Council and Vested Land – Rateability.
- ~~45.~~ Applications from incorporated organisations or clubs must meet the following criteria to be considered:

- a) The group is to be based in the Shire of Plantagenet, or benefit residents within the Shire;
 - b) Applications should clearly identify the Shire of Plantagenet group(s) who will benefit from the funding;
 - c) The group should be actively operating and meeting on a regular basis;
 - d) 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;
 - e) 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;
 - f) Applications must state the reason for funding and amount required. ~~Category 3-a~~ Applications for administration or general operational costs are likely to receive a lower priority than other applications;
 - g) Applications from groups that operate a facility with sale of alcohol are likely to receive increased scrutiny over other applications;
 - h) Applicants ~~must~~ are requested to show that they are actively seeking assistance from other funding bodies. Applicants must also disclose if they are seeking grant funding from other donors for this application.
- 56.** Approved grants will not be disbursed until the organisation's GST status has been determined and proof of expenditure/purchase of approved grant has been provided, where applicable.
- 67.** 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.
- 78.** Organisations and clubs will be notified of the result of their application immediately following the adoption of the Council's annual budget.

ADOPTED: NOVEMBER 2009

LAST REVIEWED: 13 SEPTEMBER 2016