

Council

FINANCIAL STATEMENTS – APRIL 2017

Financial Statements

Meeting Date: 23 May 2017

Number of Pages: 62

FINANCIAL STATEMENTS



FOR THE PERIOD ENDING

30 April 2017

Shire of Plantagenet
Financial Statements

CONTENTS

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

DESCRIPTION OF ACTIVITIES WITHIN PROGRAMS

			Page
PROGRAM 3	General Purpose Funding	Rates	10
		General Purpose Grants	11
		Interest on Investments	11
PROGRAM 4	Governance	Members of Council	12
		Other Governance	13
		Administration Allocated	15
PROGRAM 5	Law, Order & Public Safety	Fire Prevention	17
		Emergency Services Levy	19
		Animal Control	19
		Other Law, Order & Public Safety	21
PROGRAM 7	Health	Health Administration & Inspection	22
		Preventive Services Other	23
PROGRAM 8	Education & Welfare	Old Pre-School	25
		Other Education	25
		Child Care Centre	26
		Other Welfare	26
		Aged and Disabled	27
PROGRAM 10	Community Amenities	Domestic Refuse Collection	28
		Waste Disposal Sites	29
		Sanitation Other	30
		Protection of the Environment	30
		Town Planning	30
		Cemeteries	32
		Other Community Amenities	32
PROGRAM 11	Recreation and Culture	Public Halls and Civic Centres	34
		Mount Barker Public Swimming Pool	35
		Mount Barker Recreation Centre	37
		Parks and Recreation Grounds	38
		Library Services	40
		Other Recreation and Culture	41
PROGRAM 12	Transport	Road Construction	43
		Road Maintenance	45
PROGRAM 13	Economic Services	Rural Services	47
		Feral Pig Eradication	47
		Tourism & Area Promotion	48
		Building Control	49
		Cattle Saleyards	51
		Other Economic Services	54
PROGRAM 14	Other Property Services	Vehicle Licencing	54
		Private Works	56
		Public Works Overhead Allocations	56
		Plant Operating Costs	58
		Unclassified	60

REPORT BY THE CHIEF EXECUTIVE OFFICER

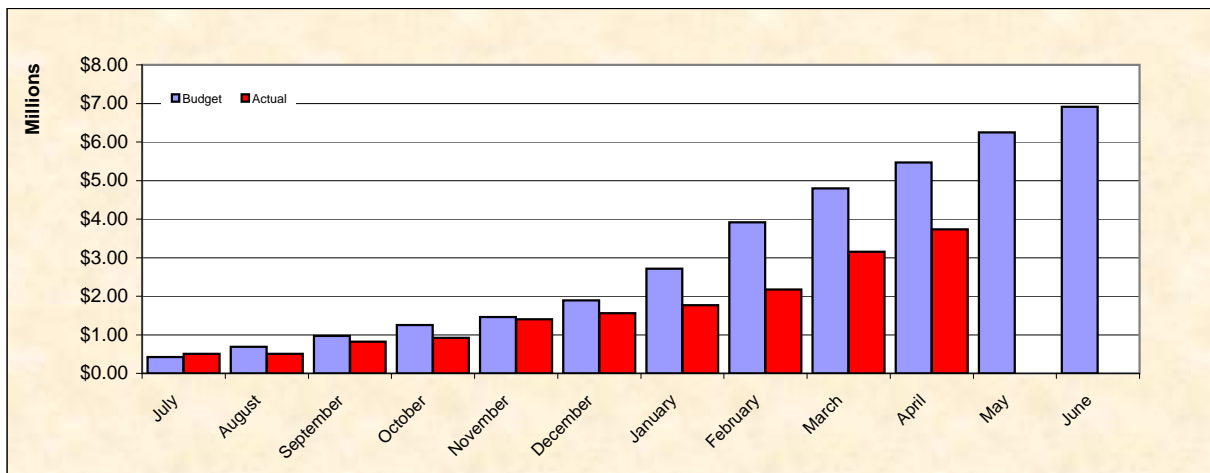
Basis of the Report

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 30 April 2017. 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.

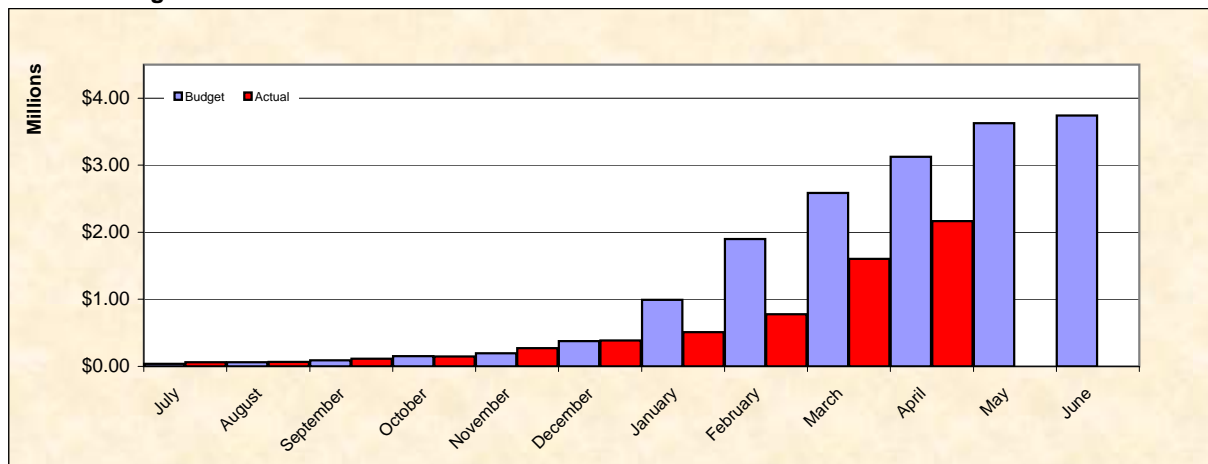
All bank account reconciliations are complete and up to date.

All Capital Projects



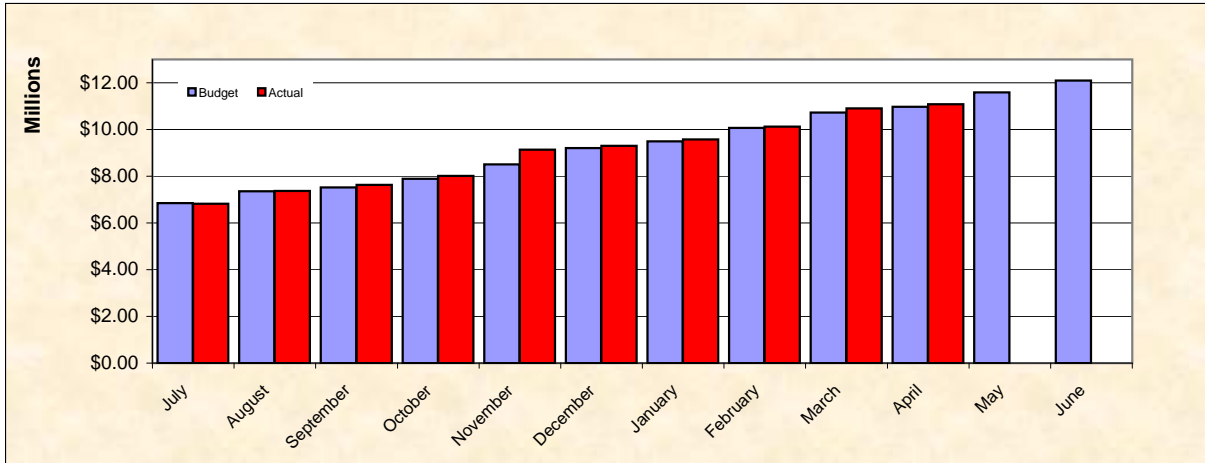
Capital outlays are currently running 31.7% under budget.

Roadworks Program



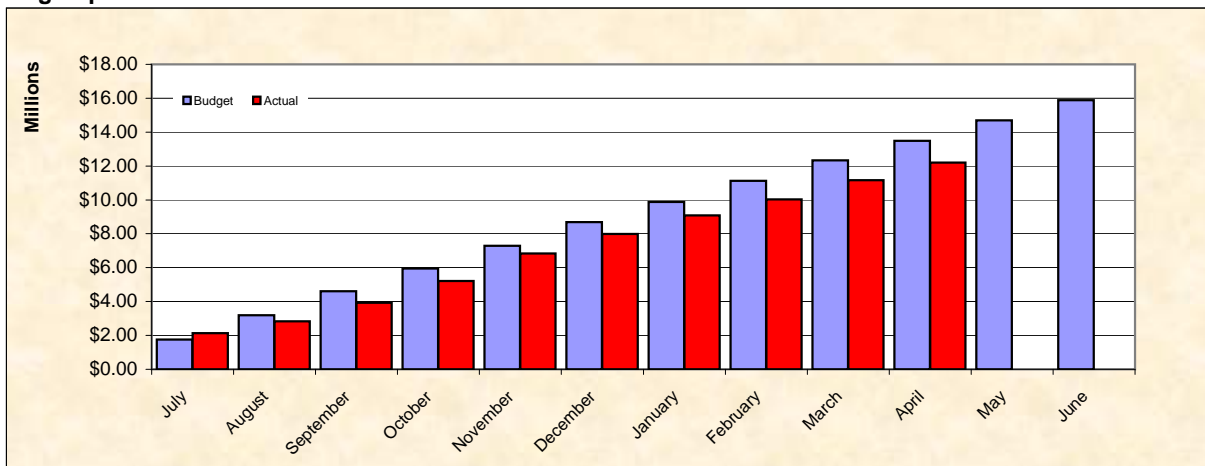
The roadworks program is currently running 30.7% under budget.

Operating Income



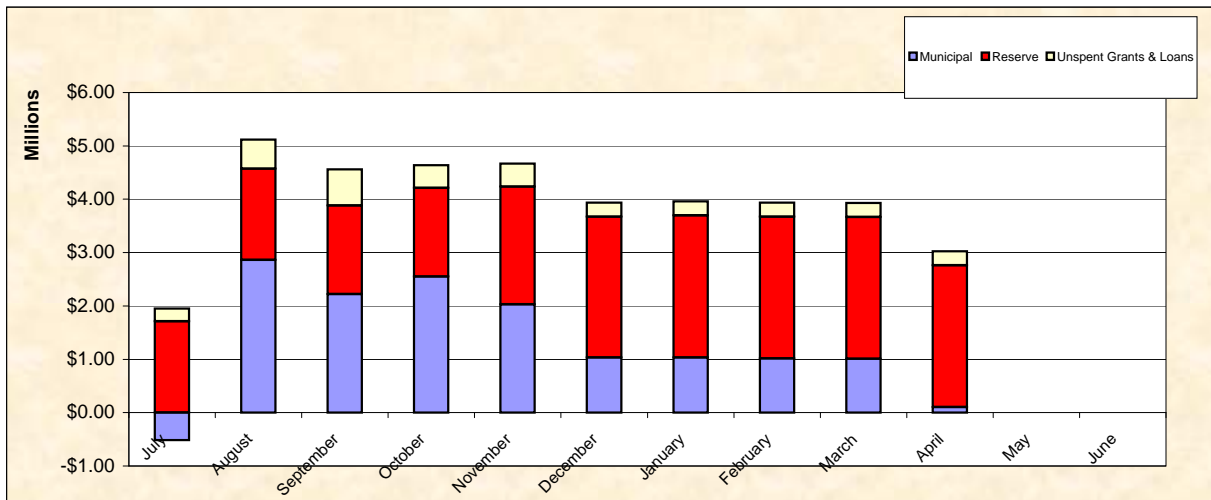
Operating income is currently running 1.0 over budget.

Operating Expenditure

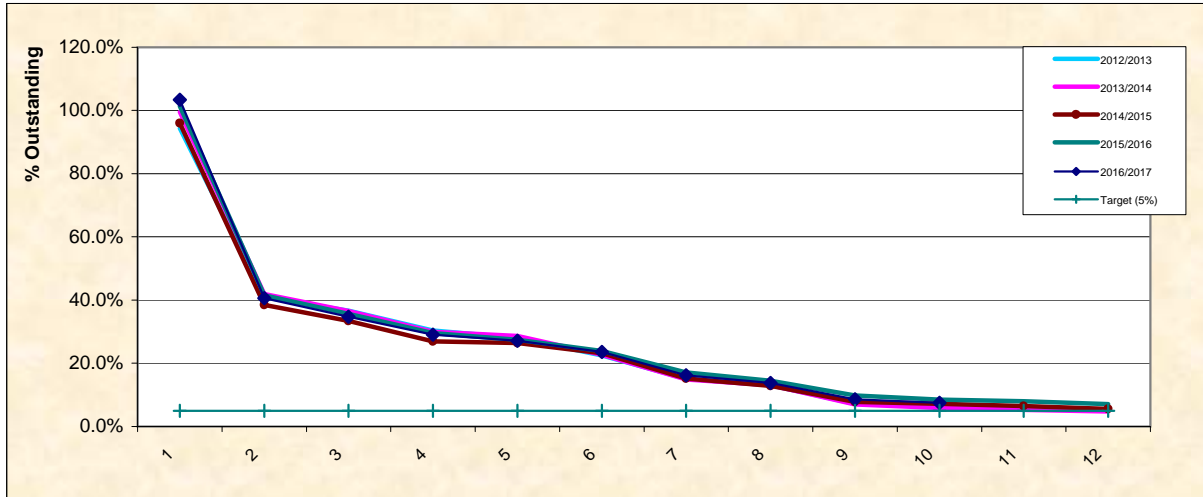


Operating Expenditure is currently running 9.63% under budget.

Cash Position



Rates Outstanding (Percent of Rates Raised)



Outstanding Rates are currently at 7.47%

Rob Stewart
Chief Executive Officer

	Original Budget 30-Jun-17	Amended Budget 30-Jun-17	Budget YTD 30-Apr-17	Actual YTD 30-Apr-17	Variance Actual to Budget YTD %
Surplus/Deficit at Start of Financial Year	\$ 1,034,960	\$ 1,034,960		\$ 1,167,942	
Revenues					
(Excluding Rates and Non-Operating Grants Subsidies and Contributions)					
General Purpose Funding	\$ 2,021,371	\$ 2,020,222	\$ 1,585,811	\$ 1,550,908	98%
Governance	\$ 93,897	\$ 98,897	\$ 79,708	\$ 98,887	124%
Law, Order & Public Safety	\$ 192,145	\$ 201,016	\$ 149,173	\$ 182,624	122%
Health	\$ 139,375	\$ 109,375	\$ 86,483	\$ 86,006	99%
Education & Welfare	\$ 59,510	\$ 59,510	\$ 37,766	\$ 34,995	100%
Community Amenities	\$ 468,673	\$ 591,673	\$ 531,728	\$ 588,947	111%
Recreation & Culture	\$ 347,743	\$ 334,043	\$ 299,749	\$ 310,485	104%
Transport	\$ 1,463,276	\$ 868,898	\$ 868,731	\$ 876,586	101%
Economic Services	\$ 978,650	\$ 988,650	\$ 798,805	\$ 808,601	101%
Other Property & Services	\$ 172,949	\$ 352,949	\$ 75,466	\$ 62,953	83%
	\$ 5,937,589	\$ 5,625,233	\$ 4,513,421	\$ 4,600,991	102%
Expenditure					
General Purpose Funding	\$ (378,169)	\$ (378,169)	\$ (292,158)	\$ (272,209)	93%
Governance	\$ (910,370)	\$ (910,370)	\$ (742,093)	\$ (712,594)	96%
Law, Order & Public Safety	\$ (1,079,067)	\$ (1,087,937)	\$ (922,972)	\$ (757,182)	82%
Health	\$ (363,991)	\$ (314,904)	\$ (265,492)	\$ (240,082)	90%
Education & Welfare	\$ (157,935)	\$ (157,934)	\$ (138,062)	\$ (111,992)	81%
Community Amenities	\$ (1,461,494)	\$ (1,469,495)	\$ (1,250,999)	\$ (1,284,793)	103%
Recreation & Culture	\$ (3,076,847)	\$ (3,149,243)	\$ (2,657,251)	\$ (2,532,851)	95%
Transport	\$ (6,270,786)	\$ (6,129,792)	\$ (5,281,173)	\$ (4,891,081)	93%
Economic Services	\$ (1,972,366)	\$ (1,982,366)	\$ (1,682,613)	\$ (1,517,187)	90%
Other Property & Services	\$ (115,176)	\$ (307,176)	\$ (260,313)	\$ 125,881	-48%
	\$ (15,786,201)	\$ (15,887,386)	\$ (13,493,126)	\$ (12,194,090)	90%
Adjustments for Non Cash Items:					
(Profit)/Loss on Asset Disposals	\$ (52,844)	\$ (52,844)	\$ 35,119	\$ -	0%
Annual Leave Accrual	\$ 55,258	\$ 55,259	\$ 46,049	\$ -	0%
Long Service Leave Accrual	\$ 44,133	\$ 44,135	\$ 36,779	\$ -	0%
Depreciation on Assets	\$ 6,540,200	\$ 6,540,200	\$ 5,456,067	\$ 5,061,585	93%
Amount Attributable to Operating Activities	\$ (2,226,905)	\$ (2,640,443)	\$ (3,405,692)	\$ (1,363,572)	
Investing Activities					
Non-operating Grants, Subsidies and Contributio	\$ 2,444,897	\$ 2,756,484	\$ 1,217,788	\$ 1,129,764	93%
- Land & Buildings	\$ (1,073,825)	\$ (1,340,582)	\$ (1,070,857)	\$ (928,650)	87%
- Plant & Machinery	\$ (1,356,375)	\$ (1,337,580)	\$ (885,138)	\$ (433,409)	49%
- Furniture & Equipment	\$ (78,543)	\$ (114,843)	\$ (114,843)	\$ (62,513)	0%
- Infrastructure	\$ (4,094,267)	\$ (4,116,629)	\$ (3,395,007)	\$ (2,310,820)	68%
Proceeds from Disposal of Assets	\$ 274,270	\$ 275,097	\$ 193,468	\$ 130,736	68%
Amount Attributable to Investing Activities	\$ (3,883,844)	\$ (3,878,053)	\$ (4,054,588)	\$ (2,474,891)	
Financing Activities					
Proceeds from New Debentures	\$ -	\$ -	\$ -	\$ -	0%
Repayment of Debentures	\$ (334,653)	\$ (334,653)	\$ (224,788)	\$ (165,355)	0%
Self Supporting Loan Principal Revenue	\$ 138,441	\$ 138,441	\$ 69,221	\$ 68,488	0%
Transfers to Reserves (incl interest)	\$ (1,100,642)	\$ (1,039,710)	\$ (1,028,877)	\$ (997,757)	97%
Transfers from Reserves	\$ 937,600	\$ 978,539	\$ -	\$ -	0%
Transfers from Trust Funds	\$ 58,383	\$ 58,383	\$ 50,000	\$ 61,469	0%
Suspense Items and Other Adjustments	\$ -	\$ -	\$ -	\$ 5,243	
Amount Attributable to Financing Activities	\$ (300,872)	\$ (199,000)	\$ (1,134,444)	\$ (1,027,913)	
LESS Net Current Assets Year to Date	\$ -	\$ -	\$ 1,610,945	\$ 1,610,945	

Note 1 - NET CURRENT ASSETS

For the Period Ended 30 April 2017

	Budget B/Fwd 01-Jul-16	Est Actual B/Fwd 01-Jul-16	Actual 30-Apr-17
CURRENT ASSETS			
Cash and Cash Equivalents			
Unrestricted Municipal - Cash on Hand	\$ 3,500	\$ 3,500	\$ 3,700
Unrestricted Municipal - Cash at Bank	\$ 367,572	\$ 367,572	\$ 97,712
Reserve Funds	\$ 1,706,448	\$ 1,706,448	\$ 2,660,111
Restricted Funds (Unspent Grants)	\$ 238,036	\$ 238,036	\$ 252,358
Restricted Funds (Unspent Loan Funds)	\$ -	\$ -	\$ 11,953
	\$ 2,315,556	\$ 2,315,556	\$ 3,025,833
Trade and Other Receivables			
Rates and Rates Rebates	\$ 377,902	\$ 377,902	\$ 478,945
ESL Receivable	\$ (36,064)	\$ (36,064)	\$ 11,470
Sundry Debtors	\$ 291,611	\$ 291,611	\$ 721,633
Other Receivables	\$ 140,032	\$ 140,032	\$ 7,320
GST Receivable	\$ -	\$ -	\$ -
Inventories	\$ 87,667	\$ 87,667	\$ 81,825
Provision for Doubtful Debts	\$ -	\$ -	\$ -
	\$ 861,149	\$ 861,149	\$ 1,301,193
TOTAL CURRENT ASSETS	\$ 3,176,705	\$ 3,176,705	\$ 4,327,026
LESS CURRENT LIABILITIES			
Trade and Other Payables			
ESL Liability	\$ 3,817	\$ 3,817	\$ (22,438)
Sundry Creditors	\$ (413,617)	\$ (413,617)	\$ (10,094)
Other Creditors	\$ (4,097)	\$ (4,097)	\$ (86,209)
GST Liability	\$ (11,400)	\$ (11,400)	\$ 62,770
Accrued Interest on Debentures	\$ (10,000)	\$ (10,000)	\$ -
Accrued Salaries and Wages	\$ -	\$ -	\$ -
	\$ (435,297)	\$ (435,297)	\$ (55,970)
Less: Cash - Reserves & Restricted	\$ (1,706,448)	\$ (1,706,448)	\$ (2,660,111)
NET CURRENT ASSET POSITION	\$ 1,034,960	\$ 1,034,960	\$ 1,610,945

Reserve Description	Opening Balance (Est.) 1-Jul-16	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 30-Apr-17
Employee Reserve	\$ 71,690	\$ 845	\$ -	\$ 25,000	\$ 97,535
Plant Replacement Reserve	\$ 645,679	\$ 10,148	\$ -	\$ 515,000	\$ 1,170,827
Drainage and Water Management Reserve	\$ 78,274	\$ 684	\$ -	\$ -	\$ 78,959
Hockey Ground Carpet Replacement	\$ -	\$ 157	\$ -	\$ 18,000	\$ 18,157
Mount Barker Swimming Pool Revitalisation Reserve	\$ 32,000	\$ 822	\$ -	\$ 62,000	\$ 94,822
Waste Management Reserve	\$ 144,228	\$ 1,261	\$ -	\$ -	\$ 145,489
Computer Software/Hardware Upgrade Reserve	\$ 50,887	\$ 445	\$ -	\$ -	\$ 51,332
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 138,473	\$ 1,945	\$ -	\$ 84,000	\$ 224,418
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 113,190	\$ 1,479	\$ -	\$ 56,000	\$ 170,669
Building Renewal Reserve	\$ 176,112	\$ 1,715	\$ -	\$ 20,000	\$ 197,826
Outstanding Land Resumptions Reserve	\$ 35,047	\$ 306	\$ -	\$ -	\$ 35,353
Natural Disaster Reserve	\$ 212	\$ 352	\$ -	\$ 40,000	\$ 40,564
Plantagenet Medical Centre Reserve	\$ 125,441	\$ 1,726	\$ -	\$ 72,000	\$ 199,168
Spring Road Roadworks Reserve	\$ 51,121	\$ 447	\$ -	\$ -	\$ 51,568
Community Resource Centre Building Reserve	\$ -	\$ 63	\$ -	\$ 7,200	\$ 7,263
Museum Complex Shingle Roof Reserve	\$ -	\$ 577	\$ -	\$ 66,000	\$ 66,577
Standpipe Reserve	\$ -	\$ 83	\$ -	\$ 9,500	\$ 9,583
Totals	\$ 1,662,354	\$ 23,057	\$ -	\$ 974,700	\$ 2,660,111

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 Swimming Pool Revitalisation 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

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
10-May-2016	Bendigo	TD	\$ 376,539	2.50%	10-Jul-2016	Matured	\$ 1,475
11-May-2016	Bendigo 1932031	TD	\$ 500,000	2.10%	11-Jul-2016	Matured	\$ 1,922
10-May-2016	Bendigo 1930130	TD	\$ 300,000	2.65%	11-Jul-2016	Matured	\$ 1,172
10-Jul-2016	Bendigo 150294262	TD	\$ 378,014	2.50%	10-Sep-2016	Matured	\$ 1,473
11-Jul-2016	Bendigo 1989126	TD	\$ 500,000	2.10%	11-Aug-2016	Matured	\$ 828
25-Aug-2016	Bendigo 2029098	TD	\$ 500,000	2.40%	25-Nov-2016	Matured	\$ 3,025
25-Aug-2016	Bendigo 2028983	TD	\$ 500,000	2.40%	25-Nov-2016	Matured	\$ 3,025
25-Aug-2016	Bendigo 2029099	TD	\$ 500,000	2.10%	25-Oct-2016	Matured	\$ 1,755
25-Aug-2016	CBA 36577207/1	TD	\$ 500,000	2.50%	24-Nov-2016	Matured	\$ 3,082
25-Aug-2016	CBA 36577207/2	TD	\$ 500,000	2.50%	24-Nov-2016	Matured	\$ 3,082
25-Aug-2016	CBA 36577207/3	TD	\$ 500,000	2.50%	24-Nov-2016	Matured	\$ 3,082
11-Aug-2016	Bendigo 2017670	TD	\$ 500,000	2.45%	11-Nov-2016	Matured	\$ 3,088
10-Sep-2016	Bendigo 150294262	TD	\$ 379,487	2.30%	10-Dec-2016	Matured	\$ 2,170
24-Nov-2016	CBA 36577207	TD	\$ 500,000	2.24%	23-Jan-2017	Matured	\$ 1,841
24-Nov-2016	CBA 36577207	TD	\$ 500,000	2.24%	23-Jan-2017	Matured	\$ 1,841
24-Nov-2016	CBA 36577207	TD	\$ 500,000	2.24%	23-Jan-2017	Matured	\$ 1,841
25-Nov-2016	Bendigo 211516	TD	\$ 500,000	2.35%	27-Feb-2017	Matured	\$ 3,026
25-Nov-2016	Bendigo 211517	TD	\$ 500,000	2.35%	27-Feb-2017	Matured	\$ 3,026
11-Nov-2016	Bendigo 2102604	TD	\$ 500,000	2.35%	13-Feb-2017	Matured	\$ 3,026
23-Jan-2017	CBA 36577207/76	TD	\$ 500,000	2.24%	24-Mar-2017	Matured	\$ 1,841
23-Jan-2017	CBA 36577207/77	TD	\$ 500,000	2.24%	24-Mar-2017	Matured	\$ 1,841
27-Feb-2017	Bendigo 2199440	TD	\$ 500,000	2.35%	27-Mar-2017	Matured	\$ 633
13-Feb-2017	Bendigo 2185288	TD	\$ 500,000	2.35%	15-Mar-2017	Matured	\$ 699
10-Dec-2016	Bendigo 150294262	TD	\$ 381,657	2.15%	10-Mar-2017	Matured	\$ 2,022
24-Mar-2017	CBA 36577207/77	TD	\$ 500,000	2.04%	24-Apr-2017	Matured	\$ 866
24-Mar-2017	CBA 36577207/87	TD	\$ 500,000	2.25%	23-May-2017		
27-Mar-2017	Bendigo 2224772	TD	\$ 500,000	2.00%	29-May-2017		
15-Mar-2017	Bendigo 2214637	TD	\$ 500,000	2.00%	15-May-2017		
10-Mar-2017	Bendigo 150294262	TD	\$ 383,679	1.70%	10-Jun-2017		
Total Interest Earned YTD							\$ 51,682
Total Budget YTD							\$ 63,651
Total Budget							\$ 77,000

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 EXPENDITURE			
Members of Council			
20026.0029 Other Operating Expenses - Conferences & Training	\$ 5,451	44%	SEGRA conference attendance and expenses. Variance reducing.
Overheads Administration			
20047.0029 Employee Costs - Conferences & Training	\$ 7,062	42%	Civica e-tutorial subscription and Moore Stephens Management and financial reporting workshops.
20276.0265 Financial Expenses - Fringe Benefits Tax	\$ 14,298	13%	Fringe Benefit instalment amounts have amounted to \$104,438 based on 2015/2016 liability. Interest payments to ATO have amounted to \$19,859, being amended general interest charge from 2014 and 2015 recalculation of FBT liability.
Waste Disposal Sites			
20165.0052 Building & Grounds (PC) - Grounds Maintenance	\$ 118,594	38%	Higher than predicted operating expenditure at tip sites, including entry seal, Survey and Conceptual Closure Report at O'Neil Tip entrance and Hydraulic Solar Lid at Rocky Gully Tip. Insurance payout of \$8,752 received. Annual Budget exceeded.
Cemeteries			
20181.0052 Building & Grounds (PC) - Cemeteries Maintenance	\$ 8,711	12%	General maintenance at cemeteries and on access roads. Income received also over budget.
Road Maintenance			
20225.0126 Road Maintenance - General	\$ 122,235	10%	Extensive road work required due to unusual rain and weather events. Expenditure on repairs following storm events in February and March 2017 are below the threshold for further Storm Damage Claims.
Other Economic Services			
21328.0319 Water Supply (Standpipes)	\$ 12,119	22%	Standpipe replaced after damage. Insurance refund expected.
Public Works Overheads			
20261.0312 Office Expenses - Other Operating Costs	\$ 8,200	33%	Talis Assessment of Waste Management Services, annual budget exceeded.
20265.0011 Building & Grounds (PC) - Building Operating	\$ 13,213	48%	Concrete pad for fuel pump. Annual Budget Exceeded.
OPERATING INCOME			
Rates			
10004.0069 Rates Penalties & Fees - Legal Costs Reimbursed	\$ 16,636	-31%	Legal cost incurred below budget therefore legal cost reimbursement less than budgeted.
10004.0095 Rates Penalties & Fees - Penalty Interest	\$ 8,556	-23%	Penalty interest income to date less than budgeted due to debt collection efforts and lower penalty interest charged
Building Control			
10155.0247 Other Revenue - BCITF Levy	\$ 12,235	-59%	Building applications less than anticipated conversely BCITF levy payments less than anticipated.
10155.0009 Other Revenue - Building Licence Fees	\$ 7,290	-26%	Building applications less than anticipated.
CAPITAL EXPENDITURE			
Road Construction			
Roads to Recovery			
51661.0250 Rogers Road - SLK 0.00 to 2.99	\$ 20,575	55%	Budgeted expenditure exceeded due to additional repair of three sections with soft spots requiring box out and reconstruction. Will be funded by savings on other road construction projects.
51662.0250 Barrow Road - SLK 11.00 to 14.91	\$ 5,822	15%	Budgeted expenditure exceeded due to need to cart gravel over 10km distance. Will be funded by savings on other road construction projects.
51669.0250 Moorilup Road - SLK 0.00 to 3.38	\$ 23,311	18%	Budgeted expenditure exceeded due to requirement to close the road and rebuild culverts. Will be funded by savings on other road construction projects.
CAPITAL INCOME			
Road Construction			
41201.0207 Direct Road Grants - State Road Project Grants	\$ 126,180	-68%	Final 40% to be claimed on completion



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
PROGRAM 3 - GENERAL PURPOSE FUNDING							
RATES							
Operating Expenditure							
Employee Costs - Salaries	DCEO	20000.0130	\$ (61,932)	\$ (61,932)	\$ (52,404)	\$ (49,240)	
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,762)	\$ (5,762)	\$ (4,876)	\$ (4,638)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (400)	\$ (333)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,997)	\$ (1,997)	\$ (1,997)	\$ (1,758)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (2,975)	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (8,000)	\$ (8,000)	\$ (6,667)	\$ (7,267)	
Other Expenses - Donations	DCEO	20009.0255	\$ (900)	\$ (900)	\$ (900)	\$ (887)	
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ -	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	\$ (70,000)	\$ (70,000)	\$ (58,333)	\$ (38,882)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (1,363)	
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (500)	\$ (417)	\$ -	
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (30,000)	\$ (30,000)	\$ -	\$ (3,936)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (135,983)	\$ (135,983)	\$ (113,319)	\$ (117,425)	
<i>Sub-total - Cash</i>			\$ (326,474)	\$ (326,474)	\$ (249,079)	\$ (228,372)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (185)	\$ (185)	\$ (154)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ (245)	\$ (245)	\$ (204)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (430)	\$ (430)	\$ (358)	\$ -	
Total Operating Expenditure			\$ (326,904)	\$ (326,904)	\$ (249,437)	\$ (228,372)	
Operating Income							
General Rate GRV - Rates	DCEO	10000.0414	\$ 2,030,576	\$ 2,030,576	\$ 2,030,576	\$ 2,030,576	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	\$ -	\$ 40,517	\$ 33,764	\$ 42,362	
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Rates	DCEO	10001.0414	\$ 4,381,044	\$ 4,381,044	\$ 4,381,044	\$ 4,381,042	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	\$ -	\$ 20,312	\$ 16,927	\$ 23,342	
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ -	\$ -	\$ (18)	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,000	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ -	\$ -	\$ 67	
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 200	\$ 200	\$ 167	\$ -	
Other Revenue - Rate Search	DCEO	10006.0111	\$ 20,000	\$ 20,000	\$ 16,667	\$ 12,574	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 15,000	\$ 12,500	\$ 15,668	
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 20,000	\$ 16,667	\$ 19,429	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 65,000	\$ 65,000	\$ 54,167	\$ 37,531	▼ \$ 16,636 -31%



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	\$ -	\$ -	\$ -	\$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 45,000	\$ 45,000	\$ 37,500	\$ 28,944	▼ \$ 8,556 -23%
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	\$ -	\$ -	\$ -	\$ -	
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,300	\$ 1,300	\$ 1,083	\$ (1,435)	
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 70	\$ 70	\$ 58	\$ (77)	
Total Operating Income			\$ 6,582,290	\$ 6,643,119	\$ 6,605,219	\$ 6,594,003	
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398	\$ (1,035,642)	\$ (974,710)	\$ (974,710)	\$ (974,700)	
Transfer Interest to Reserve Funds	DCEO	50301.0399	\$ (65,000)	\$ (65,000)	\$ (54,167)	\$ (23,057)	
Total Transfers to Reserve Funds			\$ (1,100,642)	\$ (1,039,710)	\$ (1,028,877)	\$ (997,757)	
Operating Expenditure							
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -	\$ -	
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ (500)	\$ (417)	\$ -	
Admin Services Allocation	DCEO	20278.0308	\$ (50,765)	\$ (50,765)	\$ (42,304)	\$ (43,837)	
Total Operating Expenditure			\$ (51,265)	\$ (51,265)	\$ (42,721)	\$ (43,837)	
Operating Income							
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	\$ 727,819	\$ 727,819	\$ 545,864	\$ 544,686	
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	\$ 182,100	\$ 198,951	\$ 198,951	\$ 198,951	
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	\$ 844,582	\$ 844,582	\$ 633,437	\$ 632,250	
Interest on Municipal Investments	DCEO	10009.0067	\$ 30,000	\$ 12,000	\$ 9,051	\$ 7,480	
Interest on Reserve Funds	DCEO	10009.0066	\$ 65,000	\$ 65,000	\$ 54,600	\$ 50,859	
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 1,000	\$ -	
Total Operating Income			\$ 1,850,701	\$ 1,849,552	\$ 1,442,903	\$ 1,434,226	
TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES			\$ (378,169)	\$ (378,169)	\$ (292,158)	\$ (272,209)	
TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME			\$ 8,432,991	\$ 8,492,671	\$ 8,048,122	\$ 8,028,229	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (635)	
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (616)	
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (17,951)	▲ \$ 5,451 44%
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (16,713)	
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (4,023)	
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,641)	\$ (1,641)	\$ (1,368)	\$ (1,368)	
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (78,790)	\$ (78,790)	\$ (65,658)	\$ (66,205)	
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,565)	\$ (6,565)	\$ (5,471)	\$ (4,924)	
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,200)	\$ (6,200)	\$ (6,200)	\$ (5,532)	
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (22,044)	
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (1,091)	
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Vehicle Running Costs - Elected Members	MGR WORKS	20401.0182	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (2,159)	
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (123,051)	\$ (123,051)	\$ (102,543)	\$ (106,259)	
<i>Sub-total - Cash</i>			\$ (296,247)	\$ (296,247)	\$ (253,239)	\$ (249,522)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ (100)	\$ (100)	\$ (83)	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (4,200)	\$ (4,200)	\$ (3,500)	\$ (5,644)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (4,300)	\$ (4,300)	\$ (3,583)	\$ (5,644)	
Total Operating Expenditure			\$ (300,547)	\$ (300,547)	\$ (256,823)	\$ (255,165)	
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	\$ 1,667	\$ 3,333	
Total Operating Income			\$ 2,000	\$ 2,000	\$ 1,667	\$ 3,333	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
OTHER GOVERNANCE							
Operating Expenditure							
Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (36,254)	\$ (36,254)	\$ (30,676)	\$ (29,455)	
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (5,120)	\$ (5,120)	\$ (4,332)	\$ -	
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ -	\$ -	\$ -	\$ -	
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (1,928)	\$ (1,928)	\$ (1,928)	\$ (1,697)	
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	\$ (12,000)	\$ (12,000)	\$ (10,000)	\$ (11,624)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (3,046)	
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ -	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	\$ (7,000)	\$ (7,000)	\$ (5,833)	\$ (5,800)	
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (23,000)	\$ (23,000)	\$ (23,000)	\$ (16,578)	
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (350)	
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (7,000)	\$ (5,833)	\$ (5,881)	
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (1,020)	
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (1,759)	
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (378,653)	\$ (378,653)	\$ (319,544)	\$ (332,218)	
<i>Sub-total - Cash</i>			\$ (505,955)	\$ (505,955)	\$ (430,314)	\$ (409,429)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (400)	\$ (400)	\$ (333)	\$ -	
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>			\$ (400)	\$ (400)	\$ (333)	\$ -	
Total Operating Expenditure			\$ (506,355)	\$ (506,355)	\$ (430,648)	\$ (409,429)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 1,000	\$ 1,000	\$ 833	\$ 94	\$ 94
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ -	\$ -	\$ 15	\$ 15
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 4,500	\$ 4,500	\$ 3,750	\$ 9,516	\$ 9,516
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 3,120	\$ 3,120	\$ 2,600	\$ 2,520	\$ 2,520
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 300	\$ 250	\$ 274	\$ 274
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 32,477	\$ 32,477	\$ 24,358	\$ 20,690	\$ 20,690
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 50,000	\$ 55,000	\$ 45,833	\$ 62,290	\$ 62,290
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 500	\$ 417	\$ 155	\$ 155
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 91,897	\$ 96,897	\$ 78,041	\$ 95,553	\$ 95,553
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ 91,897	\$ 96,897	\$ 78,041	\$ 95,553	\$ 95,553
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (139,380)	\$ (139,380)	\$ (69,690)	\$ (68,690)	\$ (68,690)
Total Principal Repayments			\$ (139,380)	\$ (139,380)	\$ (69,690)	\$ (68,690)	\$ (68,690)
Operating Expenditure							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (103,467)	\$ (103,467)	\$ (54,623)	\$ (55,805)	\$ (55,805)
Total Operating Expenditure			\$ (103,467)	\$ (103,467)	\$ (54,623)	\$ (55,805)	\$ (55,805)

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD		
OVERHEADS - ADMINISTRATION									
Capital Expenditure									
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (6,552)			
Purchase Vehicle - CEO	MGR WORKS	50416.0006	\$ -	\$ -	\$ -	\$ -			
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	\$ (52,000)	\$ (41,577)	\$ (41,577)	\$ (41,954)			
New Computer Software	DCEO	50412.0006	\$ -	\$ -	\$ -	\$ -			
Computer Hardware Replacement Program	DCEO	50419.0006	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (27,427)			
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	\$ (35,853)	\$ (30,853)	\$ (25,711)	\$ (14,675)			
Admin Building - Repaint south façade walls / timberwork	BLDG SRVR	50409.0252	\$ (6,800)	\$ (6,800)	\$ (6,800)	\$ -			
Administration Building - Install Carpet Tiles	BLDG SRVR	51679.0252	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ -			
Administration Building - Smoke Detection System	BLDG SRVR	51681.0252	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (6,475)			
Total Capital Expenditure			\$ (146,153)	\$ (130,730)	\$ (123,921)	\$ (97,083)			
Capital Income									
Transfers from Reserve Funds	DCEO	40415.0486	\$ 18,000	\$ 28,689	\$ -	\$ -			
Trade In Vehicle - CEO	MGR WORKS	40416.0105	\$ -	\$ -	\$ -	\$ -			
Trade In Vehicle - DCEO	MGR WORKS	40417.0105	\$ 16,000	\$ 9,545	\$ 9,545	\$ 9,545			
Total Capital Income			\$ 34,000	\$ 38,234	\$ 9,545	\$ 9,545			
Operating Expenditure									
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (23,729)	▲ \$ 7,062	42%	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -			
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Salaries	DCEO	20047.0130	\$ (991,279)	\$ (964,279)	\$ (815,928)	\$ (816,829)			
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Superannuation	DCEO	20047.0141	\$ (132,127)	\$ (132,127)	\$ (111,800)	\$ (109,170)			
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (11,142)			
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (5,252)			
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ (10,689)	\$ (10,689)	\$ (10,689)			
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (33,217)	\$ (33,217)	\$ (33,217)	\$ (29,233)			
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (8,000)	\$ (8,000)	\$ (6,667)	\$ (7,565)			
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ (100)	\$ (83)	\$ -			
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ (50)	\$ (42)	\$ -			
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -	\$ -			
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (10)	\$ (8)	\$ (6)			
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (45,000)	\$ (110,000)	\$ (110,000)	\$ (124,298)	▲ \$ 14,298	13%	
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (8,283)			
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ -			
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	\$ (26,000)	\$ (26,000)	\$ (26,000)	\$ (26,140)			
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (5,148)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (13,000)	\$ (13,000)	\$ (10,833)	\$ (10,448)	
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (14,000)	\$ (11,667)	\$ (8,206)	
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (15,897)	
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (43,000)	\$ (43,000)	\$ (43,000)	\$ (32,522)	
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (120,000)	\$ (120,000)	\$ (110,000)	\$ (111,012)	
Office Expenses - Telephone	DCEO	20048.0144	\$ (26,000)	\$ (26,000)	\$ (21,667)	\$ (20,237)	
Other Expenses - Insurances	DCEO	20049.0064	\$ (40,000)	\$ (45,505)	\$ (45,505)	\$ (45,505)	
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (11,529)	
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (40,000)	\$ (37,000)	\$ (38,353)	
Other Expenses - Strategic Plan	CEO	20049.0289	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (4,500)	
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (1,490)	
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (35,000)	\$ (35,000)	\$ (29,167)	\$ (27,515)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (50,000)	\$ (50,000)	\$ (44,000)	\$ (35,588)	
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (5,376)	
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,000)	\$ (4,400)	\$ (4,847)	
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	MGR WORKS	20411.0052	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (6,486)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (5,548)	
<i>Sub-total - Cash</i>			\$ (1,743,783)	\$ (1,797,977)	\$ (1,574,673)	\$ (1,562,542)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (35,000)	\$ (35,000)	\$ (29,167)	\$ (7,139)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (130,000)	\$ (130,000)	\$ (108,333)	\$ (110,795)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (6,880)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,600)	\$ (2,600)	\$ (2,167)	\$ (2,153)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ (15,624)	\$ (15,624)	\$ (13,020)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (14,650)	\$ (14,650)	\$ (12,208)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (6,835)	\$ (6,835)	\$ (6,835)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (214,709)	\$ (214,709)	\$ (180,063)	\$ (126,967)	
Sub-total Operating Expenditure			\$ (1,958,492)	\$ (2,012,686)	\$ (1,754,736)	\$ (1,689,510)	
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,958,492	\$ 2,012,686	\$ 1,754,736	\$ 1,697,315	
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 7,805	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES			\$ (146,153)	\$ (130,730)	\$ (123,921)	\$ (97,083)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME			\$ 34,000	\$ 38,234	\$ 9,545	\$ 9,545	
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (910,369)	\$ (910,369)	\$ (742,093)	\$ (712,594)	
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 93,897	\$ 98,897	\$ 79,708	\$ 98,887	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
<u>PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY</u>							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - Community Emergency Services Manager	MGR WORKS	50520.0006	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (41,157)	
Fire Shed - Denbarker	MGR COMM SVCS	50529.0252	\$ (87,925)	\$ (195,892)	\$ -	\$ (1,178)	
<i>Sub-total - Cash</i>			\$ (132,925)	\$ (240,892)	\$ (45,000)	\$ (42,335)	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	50501.0006	\$ (325,000)	\$ (325,000)	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (325,000)	\$ (325,000)	\$ -	\$ -	
Total Capital Expenditure			\$ (457,925)	\$ (565,892)	\$ (45,000)	\$ (42,335)	
Capital Income							
Trade In Vehicle - Community Emergency Services Manager	MGR WORKS	40520.0105	\$ 18,000	\$ 18,000	\$ 18,000	\$ 17,591	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	MGR COMM SVCS	10511.0441	\$ 325,000	\$ 325,000	\$ -	\$ -	
Grant Income (Non Cash) - Denbarker BFB Shed	MGR COMM SVCS	10511.0505	\$ 81,020	\$ 188,987	\$ -	\$ -	
Total Capital Income			\$ 424,020	\$ 531,987	\$ 18,000	\$ 17,591	
Operating Expenditure							
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Employee Costs - Salaries	CESM	20072.0130	\$ (35,646)	\$ (35,646)	\$ (30,162)	\$ (23,311)	
Employee Costs - Superannuation	CESM	20072.0141	\$ (10,258)	\$ (10,258)	\$ (8,680)	\$ (9,873)	
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,158)	\$ (1,158)	\$ (1,158)	\$ (1,020)	
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ (400)	\$ (333)	\$ -	
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (88,893)	\$ (88,893)	\$ (75,217)	\$ (71,329)	
Employee Costs - CESM - On Costs	MGR COMM SVCS	20072.0297	\$ (9,146)	\$ (9,146)	\$ (7,622)	\$ (6,491)	
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (1,121)	
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (10,000)	\$ (13,870)	\$ (11,558)	\$ (5,488)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (5,669)	
Fire Units - Replacement Tyres & Rims	CESM	20071.0173	\$ (7,200)	\$ (7,200)	\$ (6,000)	\$ -	
Fire Control & Hazard Reduction - Firebreak Inspections	RANGER	20077.0277	\$ (14,000)	\$ (14,000)	\$ (11,667)	\$ -	
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (30,000)	\$ (25,000)	\$ (24,554)	
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (12,000)	\$ (10,000)	\$ (3,386)	
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (9,175)	
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (93,425)	\$ (93,425)	\$ (77,854)	\$ (80,675)	
<i>Sub-total - Cash</i>			\$ (340,126)	\$ (343,996)	\$ (288,585)	\$ (242,093)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (31,500)	\$ (31,500)	\$ (26,250)	\$ (26,749)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (350,000)	\$ (350,000)	\$ (291,667)	\$ (200,869)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20076.0188	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ (229)	\$ (229)	\$ (191)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ (61)	\$ (61)	\$ (51)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (383,290)	\$ (383,290)	\$ (319,408)	\$ (227,617)	
Total Operating Expenditure			\$ (723,416)	\$ (727,286)	\$ (607,993)	\$ (469,710)	
Operating Income							
Grant Income - Emergency Services	CESM	10039.0159	\$ -	\$ 3,870	\$ 3,225	\$ 3,870	
Contributions - Other	CESM	10042.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 5,000	\$ 4,167	\$ -	
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,020	\$ 49,020	\$ 40,850	\$ 48,700	
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	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 69,020	\$ 72,890	\$ 48,242	\$ 52,570	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ 1,096	\$ 1,096	\$ 913	\$ -	
<i>Sub-total - Non Cash</i>			\$ 1,096	\$ 1,096	\$ 913	\$ -	
Total Operating Income			\$ 70,116	\$ 73,986	\$ 49,155	\$ 52,570	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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)	\$ (63,395)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (177)	
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (2,014)	
Other Expenses - Purchase of Plant / Equipment (> \$1,200)	CESM	20513.0333	\$ (4,000)	\$ (9,000)	\$ (7,500)	\$ (8,987)	
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (16,000)	\$ (13,333)	\$ (11,252)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (9,070)	
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ -	
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ -	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (23,940)	\$ (23,940)	\$ (19,950)	\$ (17,878)	
Total Operating Expenditure			\$ (128,440)	\$ (133,440)	\$ (124,283)	\$ (112,774)	
Operating Income							
Grant Income - FESA Grant	CESM	10515.0201	\$ 95,080	\$ 100,080	\$ 75,060	\$ 105,465	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 95,080	\$ 100,080	\$ 75,060	\$ 105,465	
<u>State Emergency Service:</u>							
Operating Expenditure							
Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (618)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ (500)	\$ (417)	\$ -	
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (9,930)	\$ (9,930)	\$ (8,275)	\$ (10,000)	
Total Operating Expenditure			\$ (11,430)	\$ (11,430)	\$ (9,692)	\$ (10,618)	
Operating Income							
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 7,950	\$ 7,950	\$ 6,625	\$ 8,573	
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 7,950	\$ 7,950	\$ 6,625	\$ 8,573	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	\$ -	\$ -	\$ -	\$ -	
Dog Pound - Repaint Barge Boards	BLDG SRVR	50542.0252	\$ -	\$ -	\$ -	\$ -	
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 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (2,377)	
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,982)	\$ (55,982)	\$ (47,369)	\$ (46,770)	
Employee Costs - Superannuation	RANGER	20078.0141	\$ (7,089)	\$ (7,089)	\$ (5,998)	\$ (5,957)	
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (400)	\$ (333)	\$ (450)	
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,819)	\$ (1,819)	\$ (1,819)	\$ (1,601)	
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ (500)	\$ (417)	\$ (367)	
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (516)	
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ -	\$ -	\$ -	\$ (174)	
Operating Expenses - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (2,515)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (2,224)	
Building & Grounds - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Building & Grounds - Building Operating	RANGER	20083.0011	\$ (500)	\$ (500)	\$ (440)	\$ (40)	
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (49,217)	\$ (49,217)	\$ (41,014)	\$ (42,500)	
<i>Sub-total - Cash</i>			\$ (129,507)	\$ (129,507)	\$ (109,058)	\$ (105,491)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (1,664)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (7,600)	\$ (7,600)	\$ (6,333)	\$ (4,828)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ (1,646)	\$ (1,646)	\$ (1,372)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (989)	\$ (989)	\$ (824)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (12,235)	\$ (12,235)	\$ (10,196)	\$ (6,492)	
Total Operating Expenditure			\$ (141,742)	\$ (141,742)	\$ (119,253)	\$ (111,982)	
Operating Income							
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 15,000	\$ 15,000	\$ 15,000	\$ 13,266	
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ 1,000	\$ 833	\$ -	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,750	
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 19,000	\$ 19,000	\$ 18,333	\$ 16,016	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 19,000	\$ 19,000	\$ 18,333	\$ 16,016	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
Employee Costs - Salaries	RANGER	20084.0130	\$ (3,860)	\$ (3,860)	\$ (3,266)	\$ (1,725)	
Employee Costs - Superannuation	RANGER	20084.0141	\$ (266)	\$ (266)	\$ (225)	\$ -	
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (500)	\$ (417)	\$ -	
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (928)	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (218)	
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (31,411)	\$ (31,411)	\$ (26,176)	\$ (27,123)	
<i>Sub-total - Cash</i>			\$ (46,037)	\$ (46,037)	\$ (38,417)	\$ (29,993)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (8,000)	\$ (8,000)	\$ (6,667)	\$ (5,833)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (16,271)	
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>			\$ (28,000)	\$ (28,000)	\$ (23,333)	\$ (22,105)	
Total Operating Expenditure			\$ (74,037)	\$ (74,037)	\$ (61,750)	\$ (52,098)	
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			\$ (457,925)	\$ (565,892)	\$ (45,000)	\$ (42,335)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME			\$ 424,020	\$ 531,987	\$ 18,000	\$ 17,591	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (1,079,065)	\$ (1,087,935)	\$ (922,972)	\$ (757,182)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 192,146	\$ 201,016	\$ 149,173	\$ 182,624	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Capital Income			\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Operating Expenditure							
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (79)	\$ (79)
Employee Costs - Salaries	EHO	20111.0130	\$ (166,714)	\$ (127,627)	\$ (107,992)	\$ (97,711)	\$ (97,711)
Employee Costs - Superannuation	EHO	20111.0141	\$ (22,356)	\$ (12,356)	\$ (10,455)	\$ (8,752)	\$ (8,752)
Employee Costs - Relief Salaries	EHO	20111.0264	\$ -	\$ -	\$ -	\$ (39)	\$ (39)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (800)	\$ (800)	\$ (667)	\$ (391)	\$ (391)
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (5,418)	\$ (5,418)	\$ (5,418)	\$ (4,768)	\$ (4,768)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (500)	\$ (417)	\$ -	\$ -
Office Expenses - Telephone	EHO	20112.0144	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (593)	\$ (593)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (1,715)	\$ (1,715)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (14,000)	\$ (14,000)	\$ (11,667)	\$ (10,125)	\$ (10,125)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (35,265)	\$ (35,265)	\$ (29,388)	\$ (30,451)	\$ (30,451)
<i>Sub-total - Cash</i>			\$ (253,553)	\$ (204,466)	\$ (173,086)	\$ (154,624)	\$ (154,624)
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	\$ (5,600)	\$ (5,600)	\$ (4,667)	\$ (4,189)	\$ (4,189)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ (1,941)	\$ (1,941)	\$ (1,618)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,094)	\$ (1,094)	\$ (912)	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,635)	\$ (8,635)	\$ (7,196)	\$ (4,189)	\$ (4,189)
Total Operating Expenditure			\$ (262,188)	\$ (213,101)	\$ (180,282)	\$ (158,813)	\$ (158,813)



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 400	\$ 400	\$ 333	\$ 652	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 100	\$ 100	\$ 83	\$ -	
Other Revenue - Licence Fees	EHO	10069.0072	\$ 200	\$ 200	\$ 167	\$ -	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,250	\$ 1,250	\$ 1,042	\$ -	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,500	\$ 2,500	\$ 2,500	\$ (596)	
Other Revenue - Other Fees	EHO	10069.0248	\$ 2,350	\$ 2,350	\$ 1,958	\$ 58	
Reimbursements - Salaries	EHO	10067.0219	\$ 60,525	\$ 30,525	\$ 20,350	\$ 24,527	
Reimbursements - Other	EHO	10067.0229	\$ 50	\$ 50	\$ 50	\$ -	
<i>Sub-total - Cash</i>			\$ 67,375	\$ 37,375	\$ 26,483	\$ 24,640	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 67,375	\$ 37,375	\$ 26,483	\$ 24,640	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
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)	\$ (1,667)	\$ (2,186)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (8,000)	\$ (8,000)	\$ (7,040)	\$ (4,109)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (728)	
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (27,804)	\$ (27,804)	\$ (23,170)	\$ (24,008)	
<i>Sub-total - Cash</i>			\$ (40,804)	\$ (40,804)	\$ (34,377)	\$ (31,030)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (59,000)	\$ (59,000)	\$ (49,167)	\$ (48,753)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (1,486)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (61,000)	\$ (61,000)	\$ (50,833)	\$ (50,239)	
Total Operating Expenditure			\$ (101,804)	\$ (101,804)	\$ (85,210)	\$ (81,269)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 72,000	\$ 72,000	\$ 60,000	\$ 61,366	
<i>Sub-total - Cash</i>			\$ 72,000	\$ 72,000	\$ 60,000	\$ 61,366	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 72,000	\$ 72,000	\$ 60,000	\$ 61,366	
TOTAL HEALTH CAPITAL EXPENSES							
			\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
TOTAL HEALTH CAPITAL INCOME							
			\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
TOTAL HEALTH OPERATING EXPENSES							
			\$ (363,992)	\$ (314,905)	\$ (265,492)	\$ (240,082)	
TOTAL HEALTH OPERATING INCOME							
			\$ 139,375	\$ 109,375	\$ 86,483	\$ 86,006	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,650)	\$ (1,650)
<i>Sub-total - Cash</i>			\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,650)	\$ (1,650)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,650)	\$ (1,650)
OTHER EDUCATION							
Operating Expenditure							
Other Expenses - Donations	DCEO	20134.0255	\$ (3,900)	\$ (3,900)	\$ (3,900)	\$ (3,900)	\$ (3,900)
Other Expenses - Disbursement of Rental	CEO	20134.0286	\$ (19,226)	\$ (19,226)	\$ (16,022)	\$ (15,294)	\$ (15,294)
Other Expenses - Early Learning and Development Feasibility Project	MCS	20134.0298	\$ (18,150)	\$ (18,150)	\$ (12,817)	\$ (12,850)	\$ (12,850)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ (1,000)	\$ (880)	\$ -	\$ -
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,767)	\$ (4,767)	\$ (3,973)	\$ (4,116)	\$ (4,116)
<i>Sub-total - Cash</i>			\$ (51,043)	\$ (51,043)	\$ (40,925)	\$ (36,160)	\$ (36,160)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (7,500)	\$ (7,500)	\$ (6,250)	\$ (5,762)	\$ (5,762)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (2,261)	\$ (2,261)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (8,023)	\$ (8,023)
Total Operating Expenditure			\$ (61,043)	\$ (61,043)	\$ (49,258)	\$ (44,183)	\$ (44,183)
Operating Income							
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 24,033	\$ 24,033	\$ 20,028	\$ 21,302	\$ 21,302
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 24,033	\$ 24,033	\$ 20,028	\$ 21,302	\$ 21,302
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ 24,033	\$ 24,033	\$ 20,028	\$ 21,302	\$ 21,302

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
CHILD CARE CENTRE							
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (778)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (3,000)	\$ (2,640)	\$ (1,949)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -	\$ (178)	
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,009)	\$ (1,009)	\$ (841)	\$ (1,019)	
<i>Sub-total - Cash</i>			\$ (6,009)	\$ (6,009)	\$ (5,148)	\$ (3,924)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ (500)	\$ (417)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,500)	\$ (20,500)	\$ (17,083)	\$ (16,771)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (688)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (22,000)	\$ (22,000)	\$ (18,333)	\$ (17,458)	
Total Operating Expenditure			\$ (28,009)	\$ (28,009)	\$ (23,481)	\$ (21,382)	
OTHER WELFARE							
Operating Expenditure							
Other Expenses - Donations	DCEO	20813.0255	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (5,500)	
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,008)	\$ (1,008)	\$ (840)	\$ (870)	
<i>Sub-total - Cash</i>			\$ (7,508)	\$ (7,508)	\$ (7,340)	\$ (6,370)	
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			\$ (7,508)	\$ (7,508)	\$ (7,340)	\$ (6,370)	
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 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	\$ 115,071	\$ 115,071	\$ 57,536	\$ 57,011	
Total Capital Income			\$ 115,071	\$ 115,071	\$ 57,536	\$ 57,011	
Operating Expenditure							
Other Expenses - Donations	DCEO	20150.0255	\$ (4,550)	\$ (4,550)	\$ (4,550)	\$ (4,550)	
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (20,347)	\$ (20,347)	\$ (16,956)	\$ (17,571)	
<i>Sub-total - Cash</i>			\$ (24,897)	\$ (24,897)	\$ (21,506)	\$ (22,121)	
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			\$ (24,897)	\$ (24,897)	\$ (21,506)	\$ (22,121)	
Operating Income							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 35,477	\$ 35,477	\$ 17,739	\$ 13,693	
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 35,477	\$ 35,477	\$ 17,739	\$ 13,693	
OTHER EDUCATION							
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	50822.0328	\$ (115,071)	\$ (115,071)	\$ (115,071)	\$ (57,011)	
Total Principal Repayments			\$ (115,071)	\$ (115,071)	\$ (115,071)	\$ (57,011)	
Operating Expenditure							
Interest Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	20805.0328	\$ (35,477)	\$ (35,477)	\$ (35,477)	\$ (16,286)	
Total Operating Expenditure			\$ (35,477)	\$ (35,477)	\$ (35,477)	\$ (16,286)	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE			\$ -	\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME			\$ 115,071	\$ 115,071	\$ 57,536	\$ 57,011	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (157,934)	\$ (157,934)	\$ (138,062)	\$ (111,992)	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 59,510	\$ 59,510	\$ 37,766	\$ 34,995	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
<u>PROGRAM 10 - COMMUNITY AMENITIES</u>							
DOMESTIC REFUSE COLLECTION							
Operating Expenditure							
Refuse Collection & Recycling	MGR WORKS	20159.0334	\$ (192,340)	\$ (192,340)	\$ (176,311)	\$ (159,154)	
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (23,803)	\$ (23,803)	\$ (19,836)	\$ (20,555)	
<i>Sub-total - Cash</i>			\$ (216,143)	\$ (216,143)	\$ (196,147)	\$ (179,709)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (3,667)	
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>			\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (3,667)	
Total Operating Expenditure			\$ (222,143)	\$ (222,143)	\$ (201,147)	\$ (183,376)	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 500	\$ 417	\$ 699	
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 500	\$ 417	\$ (1,037)	
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 304,395	\$ 304,395	\$ 304,395	\$ 304,395	
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 2,000	\$ 32,000	\$ 26,667	\$ 37,761	
<i>Sub-total - Cash</i>			\$ 307,395	\$ 337,395	\$ 331,895	\$ 341,818	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 307,395	\$ 337,395	\$ 331,895	\$ 341,818	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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)	\$ (55)	
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ -	
Security Exclusion Fencing	MGR WORKS	51683.0252	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (16,700)	
Total Capital Expenditure			\$ (37,000)	\$ (37,000)	\$ (37,000)	\$ (16,755)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486	\$ -	\$ -	\$ -	\$ -	
Grants & Contributions - Waste Disposal Sites	MGR COMM SVCS	41003.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (168,015)	\$ (168,015)	\$ (142,167)	\$ (132,523)	
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,218)	\$ (3,218)	\$ (2,723)	\$ (2,533)	
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,583)	\$ (2,583)	\$ (2,583)	\$ (2,274)	
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ (400)	\$ -	\$ -	
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (500)	\$ (417)	\$ (78)	
Other Expenses - Water Monitoring	MGR WORKS	20162.0285	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (8,437)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20165.0052	\$ (375,000)	\$ (375,000)	\$ (312,500)	\$ (431,094)	▲ \$ 118,594 38%
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (38,880)	\$ (38,880)	\$ (32,400)	\$ (33,573)	
<i>Sub-total - Cash</i>			\$ (603,596)	\$ (603,596)	\$ (505,289)	\$ (610,512)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,800)	\$ (10,800)	\$ (9,000)	\$ (9,560)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (25,500)	\$ (25,500)	\$ (21,250)	\$ (16,888)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (8,800)	\$ (8,800)	\$ (7,333)	\$ (7,940)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (45,100)	\$ (45,100)	\$ (37,583)	\$ (34,389)	
Total Operating Expenditure			\$ (648,696)	\$ (648,696)	\$ (542,872)	\$ (644,900)	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ -	\$ -	\$ 43	
Other Revenue - Fee Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 70,000	\$ 155,000	\$ 129,167	\$ 169,656	
<i>Sub-total - Cash</i>			\$ 70,000	\$ 155,000	\$ 129,167	\$ 169,699	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 70,000	\$ 155,000	\$ 129,167	\$ 169,699	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
SANITATION OTHER							
Operating Income							
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,500	\$ 6,500	\$ 5,417	\$ 5,664	
Total Operating Income			\$ 6,500	\$ 6,500	\$ 5,417	\$ 5,664	
PROTECTION OF THE ENVIRONMENT							
Operating Expenditure							
Abandoned Vehicles	RANGER	21015.0288	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (1,474)	
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,301)	\$ (1,301)	\$ (1,084)	\$ (1,123)	
Total Operating Expenditure			\$ (4,301)	\$ (4,301)	\$ (3,584)	\$ (2,597)	
Operating Income							
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -	\$ 178	
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ 178	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	\$ (53,000)	\$ (46,652)	\$ (46,652)	\$ (46,652)	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	\$ (20,275)	\$ (20,275)	\$ -	\$ -	
Total Capital Expenditure			\$ (73,275)	\$ (66,927)	\$ (46,652)	\$ (46,652)	
Capital Income							
Transfers from Reserve Funds	DCEO	41010.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105	\$ 30,000	\$ 28,182	\$ 28,182	\$ 28,182	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105	\$ 19,270	\$ 19,270	\$ -	\$ -	
Total Capital Income			\$ 49,270	\$ 47,452	\$ 28,182	\$ 28,182	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (3,500)	\$ (2,917)	\$ (1,644)	
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (246,913)	\$ (246,913)	\$ (208,926)	\$ (194,785)	
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (34,996)	\$ (34,996)	\$ (29,612)	\$ (28,355)	
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,200)	\$ (1,000)	\$ (274)	
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (7,829)	\$ (7,829)	\$ (7,829)	\$ (6,890)	
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (8,000)	\$ (8,000)	\$ (6,667)	\$ (2,958)	
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (500)	\$ (417)	\$ (299)	
Other Expenses - Boundary Surveys	MGR DEV SVCS	20173.0291	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Other Expenses - Cycleway Study	MGR DEV SVCS	20173.0290	\$ (7,500)	\$ (7,500)	\$ (6,250)	\$ (6,750)	
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ (134)	
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (3,575)	
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ -	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (7,559)	
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (72,238)	\$ (72,238)	\$ (60,198)	\$ (62,380)	
<i>Sub-total - Cash</i>			\$ (425,176)	\$ (425,176)	\$ (359,232)	\$ (315,603)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ (5,527)	\$ (5,527)	\$ (4,606)	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (10,700)	\$ (10,700)	\$ (8,917)	\$ (9,583)	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (4,625)	\$ (4,625)	\$ (3,854)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (4,767)	\$ (4,767)	\$ (4,767)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (25,619)	\$ (25,619)	\$ (22,144)	\$ (9,583)	
Total Operating Expenditure			\$ (450,795)	\$ (450,795)	\$ (381,376)	\$ (325,186)	
Operating Income							
Reimbursements - Other (Advertising)	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 1,000	\$ 833	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 12,000	\$ 12,000	\$ 10,000	\$ 12,905	
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ 100	\$ 83	\$ -	
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 200	\$ 167	\$ -	
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 5,000	\$ 5,000	\$ 4,167	\$ 4,840	
Other Revenue - Subdivision Clearance	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 2,000	\$ 1,667	\$ 1,347	
<i>Sub-total - Cash</i>			\$ 20,300	\$ 20,300	\$ 16,917	\$ 19,092	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ 14,478	\$ 14,478	\$ -	\$ -	
Total Operating Income			\$ 34,778	\$ 34,778	\$ 16,917	\$ 19,092	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
CEMETERIES							
Capital Expenditure							
Mount Barker Cemetery - Entry Statement	MGR WORKS	51684.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Operating Expenditure							
Building & Grounds (PC) - Cemeteries Maintenance	MGR WORKS	20181.0052	\$ (80,000)	\$ (88,000)	\$ (74,833)	\$ (83,544)	▲ \$ 8,711 12%
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,374)	\$ (7,374)	\$ (6,145)	\$ (6,368)	
<i>Sub-total - Cash</i>			\$ (87,374)	\$ (95,374)	\$ (80,978)	\$ (89,912)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,700)	\$ (4,700)	\$ (3,917)	\$ (3,912)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0036	\$ -	\$ -	\$ -	\$ (389)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (800)	\$ (800)	\$ (667)	\$ (565)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (5,500)	\$ (5,500)	\$ (4,583)	\$ (4,866)	
Total Operating Expenditure			\$ (92,874)	\$ (100,874)	\$ (85,562)	\$ (94,778)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -	\$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 50,000	\$ 58,000	\$ 48,333	\$ 52,497	
Total Operating Income			\$ 50,000	\$ 58,000	\$ 48,333	\$ 52,497	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	\$ (8,543)	\$ (8,543)	\$ (8,543)	\$ -	
Total Capital Expenditure			\$ (8,543)	\$ (8,543)	\$ (8,543)	\$ -	
Capital Income							
Grants & Contributions - CCTV	MGR DEV SVCS	41014.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (7,000)	\$ (7,000)	\$ (5,833)	\$ (3,208)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (19,000)	\$ (19,000)	\$ (16,720)	\$ (17,618)	
Public Conveniences (PC) - Grounds Maintenance	MGR WORKS	21017.0052	\$ -	\$ -	\$ -	\$ (314)	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ (135)	
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (9,685)	\$ (9,685)	\$ (8,071)	\$ (8,365)	
<i>Sub-total - Cash</i>			\$ (37,185)	\$ (37,185)	\$ (31,874)	\$ (29,640)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,500)	\$ (5,500)	\$ (4,583)	\$ (4,316)	
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>			\$ (5,500)	\$ (5,500)	\$ (4,583)	\$ (4,316)	
Total Operating Expenditure			\$ (42,685)	\$ (42,685)	\$ (36,458)	\$ (33,956)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES			\$ (123,818)	\$ (117,470)	\$ (97,195)	\$ (63,406)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME			\$ 49,270	\$ 47,452	\$ 28,182	\$ 28,182	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,461,494)	\$ (1,469,494)	\$ (1,250,999)	\$ (1,284,793)	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 468,673	\$ 591,673	\$ 531,728	\$ 588,947	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
<u>PROGRAM 11 - RECREATION & CULTURE</u>							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (4,909)	
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	\$ (255,981)	\$ (458,339)	\$ (400,981)	\$ (417,312)	
Narrikup Hall - Replace Windows	BLDG SRVR	51685.0252	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (41)	
Total Capital Expenditure			\$ (262,981)	\$ (465,339)	\$ (407,148)	\$ (422,262)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486	\$ -	\$ -	\$ -	\$ -	
Grants & Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489	\$ 247,673	\$ 445,031	\$ 445,031	\$ 405,031	
Total Capital Income			\$ 247,673	\$ 445,031	\$ 445,031	\$ 405,031	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (14,497)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (45,000)	\$ (45,000)	\$ (39,600)	\$ (37,257)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (8,755)	
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Other Expenses - Rocky Gully Hall	BLDG SRVR	20190.0360	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (38,034)	\$ (38,034)	\$ (31,695)	\$ (32,844)	
<i>Sub-total - Cash</i>			\$ (113,034)	\$ (113,034)	\$ (96,628)	\$ (93,352)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (200,500)	\$ (200,500)	\$ (167,083)	\$ (160,346)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ (1,250)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (203,000)	\$ (203,000)	\$ (169,167)	\$ (161,596)	
Total Operating Expenditure			\$ (316,034)	\$ (316,034)	\$ (265,795)	\$ (254,948)	
Operating Income							
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 100	\$ 100	\$ 83	\$ -	
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 500	\$ 417	\$ 212	
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 200	\$ 200	\$ 167	\$ 468	
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 1,000	\$ 1,000	\$ 833	\$ 98	
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 500	\$ 417	\$ 742	
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 2,300	\$ 2,300	\$ 1,917	\$ 1,520	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 2,300	\$ 2,300	\$ 1,917	\$ 1,520	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	BLDG SRVR	51407.0252	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ -	
HWS Timers	POOL MGR	51410.0252	\$ (1,000)	\$ (1,000)	\$ -	\$ -	
Renew / Replace Shade Structures	POOL MGR	50427.0252	\$ (2,998)	\$ (2,998)	\$ (2,998)	\$ -	
Replace Chlorination Equipment	POOL MGR	51686.0252	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,403)	
Swimming Pool Refurbishment	POOL MGR	51694.0252	\$ -	\$ (70,250)	\$ (70,250)	\$ (409)	
Total Capital Expenditure			\$ (13,498)	\$ (83,748)	\$ (82,331)	\$ (7,812)	
Capital Income							
Transfers from Reserve Funds	DCEO	41020.0486	\$ -	\$ 70,250	\$ -	\$ -	
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ 70,250	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,500)	\$ (2,917)	\$ (3,965)	
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (150,654)	\$ (150,654)	\$ (127,476)	\$ (126,595)	
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,215)	\$ (20,215)	\$ (17,105)	\$ (17,418)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (1,200)	\$ (1,000)	\$ (800)	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,896)	\$ (4,896)	\$ (4,896)	\$ (4,309)	
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (11,500)	\$ (11,500)	\$ (11,500)	\$ -	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (10,504)	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,500)	\$ (5,500)	\$ (4,583)	\$ (3,276)	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (5,505)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (4,521)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (40,000)	\$ (35,200)	\$ (33,790)	
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (859)	
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (43,435)	\$ (43,435)	\$ (36,196)	\$ (37,507)	
<i>Sub-total - Cash</i>			\$ (309,400)	\$ (309,400)	\$ (264,623)	\$ (249,049)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,500)	\$ (7,500)	\$ (6,250)	\$ (5,922)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (4,783)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (4,028)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (112,500)	\$ (112,500)	\$ (93,750)	\$ (94,438)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ (514)	\$ (514)	\$ (428)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (1,719)	\$ (1,719)	\$ (1,433)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (133,233)	\$ (133,233)	\$ (111,028)	\$ (109,172)	
Total Operating Expenditure			\$ (442,633)	\$ (442,633)	\$ (375,651)	\$ (358,221)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ 25,000	\$ 25,000	\$ 25,000	\$ 29,380	
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 1,000	\$ 833	\$ 91	
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -	\$ 136	
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 20,000	\$ 20,000	\$ 20,000	\$ 17,501	
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 17,000	\$ 17,000	\$ 17,000	\$ 19,878	
<i>Sub-total - Cash</i>			\$ 95,000	\$ 95,000	\$ 94,833	\$ 98,987	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 95,000	\$ 95,000	\$ 94,833	\$ 98,987	
<i>Operating Surplus / Deficit</i>			\$ (347,633)	\$ (347,633)	\$ (280,817)	\$ (259,234)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
REC.CENTRE							
Capital Expenditure							
Gym & Other Equipment	MGR COMM SVCS	51111.0006	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (5,397)	
Total Capital Expenditure			\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (5,397)	
Capital Income							
Sale of Equipment	MGR COMM SVCS	41111.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (3,000)	\$ (4,300)	\$ (3,583)	\$ (2,296)	
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (202,539)	\$ (194,372)	\$ (164,469)	\$ (139,735)	
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (25,925)	\$ (25,925)	\$ (21,937)	\$ (16,233)	
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (298)	
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (7,583)	\$ (7,583)	\$ (7,583)	\$ (6,673)	
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (1,574)	
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (8,000)	\$ (6,667)	\$ (4,978)	
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (2,698)	
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (1,515)	
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (10,918)	
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (12,000)	\$ (12,000)	\$ (10,000)	\$ (10,784)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	\$ (30,000)	\$ (30,000)	\$ (26,400)	\$ (22,837)	
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ (34,500)	\$ (34,500)	\$ (28,750)	\$ (9,412)	
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (49,089)	\$ (49,089)	\$ (40,908)	\$ (42,392)	
<i>Sub-total - Cash</i>			\$ (410,136)	\$ (403,269)	\$ (341,546)	\$ (272,345)	
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (14,000)	\$ (14,000)	\$ (11,667)	\$ (1,559)	
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	\$ (2,069)	\$ (2,069)	\$ (1,724)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (1,257)	\$ (1,257)	\$ (1,048)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (17,326)	\$ (17,326)	\$ (14,438)	\$ (1,559)	
Total Operating Expenditure			\$ (427,462)	\$ (420,595)	\$ (355,984)	\$ (273,904)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 30,000	\$ 30,000	\$ 24,500	\$ 19,734	
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 6,000	\$ 6,000	\$ 5,000	\$ 1,193	
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 10,000	\$ 10,000	\$ 8,333	\$ 4,693	
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 65,000	\$ 54,167	\$ 54,129	
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 2,500	\$ 2,500	\$ 2,083	\$ 3,299	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 5,000	\$ 4,167	\$ 4,073	
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ 1,300	\$ 1,300	\$ -	
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 33,771	\$ 33,771	\$ 25,328	\$ 26,660	
<i>Sub-total - Cash</i>			\$ 152,271	\$ 153,571	\$ 124,878	\$ 113,780	
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 152,271	\$ 153,571	\$ 124,878	\$ 113,780	
<i>Operating Surplus / Deficit</i>			\$ (275,191)	\$ (267,024)	\$ (231,106)	\$ (160,124)	
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)	\$ -	
Sounness Park - Playground Equipment	MGR WORKS	51609.0251	\$ (2,169)	\$ (1,969)	\$ (1,969)	\$ (3,042)	
Frost Park and Demon Downs - Construct Dams	MGR WORKS	51567.0251	\$ (87,460)	\$ (87,460)	\$ -	\$ -	
Pump Shed - Government Dam	MGR WORKS	50428.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Kendenup Agricultural Grounds - Development	MGR DEV SVCS	51649.0251	\$ (4,226)	\$ (45,150)	\$ (45,150)	\$ (45,150)	
Sounness Park - Floor Cleaner	BLDG SRVR	51651.0006	\$ (3,800)	\$ (3,800)	\$ (3,800)	\$ (3,150)	
Frost Park - Building Upgrade Stage 1	BLDG SRVR	51691.0251	\$ (80,000)	\$ (80,000)	\$ (60,000)	\$ (9,008)	
Kendenup Playgroup - Retaining Wall	BLDG SRVR	51692.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (4,545)	
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ -	
Total Capital Expenditure			\$ (276,580)	\$ (317,304)	\$ (209,844)	\$ (108,020)	
Capital Income							
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	41121.0388	\$ 23,370	\$ 23,370	\$ 11,685	\$ 11,477	
Transfers from Reserve Funds	DCEO	41127.0486	\$ 80,000	\$ 80,000	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41122.0243	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Grants - Storm Water Harvesting - Frost Park	MGR COMM SVCS	41120.0203	\$ 20,881	\$ 20,881	\$ -	\$ -	
Grants - We Remember Them Memorial Park	MGR COMM SVCS	41120.0489	\$ 32,353	\$ 32,353	\$ -	\$ -	
Grants - Kendenup Agricultural Grounds Development	MGR DEV SVCS	41120.0450	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	
Total Capital Income			\$ 254,604	\$ 254,604	\$ 109,685	\$ 109,477	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (40,000)	\$ (40,000)	\$ (33,333)	\$ (30,982)	
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (65,000)	\$ (65,000)	\$ (57,200)	\$ (61,638)	
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (430,000)	\$ (430,000)	\$ (358,333)	\$ (382,924)	
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (20,385)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ -	\$ (67,000)	\$ (55,833)	\$ (53,676)	
Other Expenses - Donations	DCEO	20208.0255	\$ (5,650)	\$ (5,650)	\$ (4,708)	\$ (5,600)	
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (56,371)	\$ (56,371)	\$ (46,976)	\$ (48,679)	
<i>Sub-total - Cash</i>			\$ (622,021)	\$ (689,021)	\$ (577,218)	\$ (603,884)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (265,000)	\$ (265,000)	\$ (220,833)	\$ (235,174)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (180,000)	\$ (180,000)	\$ (155,000)	\$ (166,517)	
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>			\$ (446,000)	\$ (446,000)	\$ (376,667)	\$ (401,691)	
Total Operating Expenditure			\$ (1,068,021)	\$ (1,135,021)	\$ (953,884)	\$ (1,005,575)	
Operating Income							
Reimbursements - Other	DCEO	10118.0229	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,347	
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ -	\$ -	\$ 1,041	
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 7,000	\$ 5,833	\$ 5,935	
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 5,000	\$ 5,000	\$ 4,167	\$ 3,547	
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	\$ 3,567	\$ 3,567	\$ 1,784	\$ 1,875	
<i>Sub-total - Cash</i>			\$ 18,567	\$ 18,567	\$ 14,284	\$ 14,744	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 18,567	\$ 18,567	\$ 14,284	\$ 14,744	
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (34,740)	\$ (34,740)	\$ (17,370)	\$ (17,205)	
Total Principal Repayments			\$ (34,740)	\$ (34,740)	\$ (17,370)	\$ (17,205)	
Operating Expenditure							
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (12,154)	\$ (12,154)	\$ (6,077)	\$ (6,475)	
Total Operating Expenditure			\$ (12,154)	\$ (12,154)	\$ (6,077)	\$ (6,475)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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)	\$ (4,167)	\$ (562)	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (562)	
Operating Expenditure							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (159)	
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (118,596)	\$ (118,596)	\$ (100,350)	\$ (101,662)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (13,894)	\$ (13,894)	\$ (11,756)	\$ (11,846)	
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (1,200)	\$ (1,000)	\$ (737)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,854)	\$ (3,854)	\$ (3,854)	\$ (3,392)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (196)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (2,693)	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (12,000)	\$ (12,000)	\$ (10,909)	\$ (1,968)	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (875)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (3,041)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (500)	\$ (500)	\$ (372)	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ (1,492)	
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (1,163)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (178)	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (8,500)	\$ (7,083)	\$ (2,577)	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (4,440)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (2,675)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (22,000)	\$ (22,000)	\$ (19,360)	\$ (19,597)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (1,635)	
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (76,789)	\$ (76,789)	\$ (63,991)	\$ (66,309)	
<i>Sub-total - Cash</i>			\$ (299,833)	\$ (299,833)	\$ (254,221)	\$ (227,008)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (12,500)	\$ (12,500)	\$ (10,417)	\$ (4,432)	
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	\$ (2,583)	\$ (2,583)	\$ (2,153)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (660)	\$ (660)	\$ (550)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (15,743)	\$ (15,743)	\$ (13,119)	\$ (4,432)	
Total Operating Expenditure			\$ (315,576)	\$ (315,576)	\$ (267,340)	\$ (231,440)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ -	\$ -	\$ 1,150	
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 1,000	\$ 833	\$ 510	
Other Revenue - Photocopying	LIBRARIAN	10124.0100	\$ 2,000	\$ 2,000	\$ 1,667	\$ 2,475	
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 500	\$ 417	\$ 788	
<i>Sub-total - Cash</i>			\$ 3,500	\$ 3,500	\$ 2,917	\$ 4,923	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 3,500	\$ 3,500	\$ 2,917	\$ 4,923	
<i>Operating Surplus / Deficit</i>			\$ (312,076)	\$ (312,076)	\$ (264,423)	\$ (226,516)	
OTHER RECREATION & CULTURE							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (271)	
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)	\$ (3,750)	\$ -	
Total Capital Expenditure			\$ (14,500)	\$ (14,500)	\$ (12,083)	\$ (271)	
Operating Expenditure							
Employee Costs - Salaries	MGR COMM SVCS	20220.0130	\$ (38,589)	\$ (38,589)	\$ (32,652)	\$ (27,179)	
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,390)	\$ (4,390)	\$ (3,715)	\$ (3,534)	
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (4,420)	
Other Expenses - Donations	DCEO	20221.0255	\$ (22,186)	\$ (22,186)	\$ (22,186)	\$ (19,340)	
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (943)	
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (57,835)	\$ (37,098)	\$ (30,915)	\$ (14,165)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (4,016)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (22,000)	\$ (55,000)	\$ (51,700)	\$ (49,998)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (25,603)	\$ (25,603)	\$ (21,336)	\$ (22,109)	
<i>Sub-total - Cash</i>			\$ (193,603)	\$ (205,866)	\$ (181,670)	\$ (145,704)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (275,000)	\$ (275,000)	\$ (229,167)	\$ (229,660)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (22,800)	\$ (22,800)	\$ (19,900)	\$ (24,875)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (297,800)	\$ (297,800)	\$ (249,067)	\$ (254,535)	
Total Operating Expenditure			\$ (491,403)	\$ (503,666)	\$ (430,737)	\$ (400,239)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Grant Income - Sport and Recreation Grants	MGR COMM SVCS	10126.0272	\$ -	\$ -	\$ -	\$ 1,257	
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -	\$ 869	
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 25,000	\$ 25,000	\$ 38,300	
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ -	\$ -	\$ -	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 921	\$ 1,105	
<i>Sub-total - Cash</i>			\$ 76,105	\$ 61,105	\$ 60,921	\$ 76,531	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 76,105	\$ 61,105	\$ 60,921	\$ 76,531	
Principal Repayments							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (23,370)	\$ (23,370)	\$ (11,685)	\$ (11,477)	
Total Principal Repayments			\$ (23,370)	\$ (23,370)	\$ (11,685)	\$ (11,477)	
Operating Expenditure							
Financial Expenses - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (3,567)	\$ (3,567)	\$ (1,784)	\$ (2,050)	
Total Operating Expenditure			\$ (3,567)	\$ (3,567)	\$ (1,784)	\$ (2,050)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES			\$ (582,559)	\$ (895,891)	\$ (725,573)	\$ (544,324)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME			\$ 502,277	\$ 769,885	\$ 554,716	\$ 514,508	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,076,850)	\$ (3,149,246)	\$ (2,657,251)	\$ (2,532,851)	
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 347,743	\$ 334,043	\$ 299,749	\$ 310,485	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD		
PROGRAM 12 - TRANSPORT									
ROAD CONSTRUCTION									
Capital Expenditure									
Regional Road Group									
Carbarup Road - SLK 0.00 to 3.00	MGR WORKS	51652.0250	\$ (333,000)	\$ (333,000)	\$ (333,000)	\$ (272,378)			
Porongurup Road - SLK 8.20 to 17.21	MGR WORKS	51653.0250	\$ (227,690)	\$ (227,690)	\$ (227,690)	\$ (227,690)			
			\$ (560,690)	\$ (560,690)	\$ (560,690)	\$ (500,068)			
BLACKSPOT (FEDERAL)									
O'Neill Rd - Albany Hwy - Slip Lane	MGR WORKS	51612.0250	\$ (44,220)	\$ (44,220)	\$ (20,000)	\$ (19,093)			
Lake Matilda Rd - Red Gum Pass Road - Intersection	MGR WORKS	51654.0250	\$ (91,420)	\$ (91,420)	\$ (50,000)	\$ (38,753)			
Jutland / Fisher Road Intersection - Intersection	MGR WORKS	51655.0250	\$ (68,421)	\$ (68,421)	\$ (10,000)	\$ (8,774)			
			\$ (204,061)	\$ (204,061)	\$ (80,000)	\$ (66,621)			
BLACKSPOT (STATE)									
Deane Street / Oatlands Road - Intersection	MGR WORKS	51656.0250	\$ (124,127)	\$ (124,127)	\$ (50,000)	\$ (49,051)			
			\$ (124,127)	\$ (124,127)	\$ (50,000)	\$ (49,051)			
COMMODITY ROUTE FUNDING									
Takalarup Road - SLK 8.84 to 14.55	MGR WORKS	51657.0250	\$ (193,107)	\$ (202,500)	\$ (121,500)	\$ (3,907)			
			\$ (193,107)	\$ (202,500)	\$ (121,500)	\$ (3,907)			
Roads to Recovery									
Ormond Road- SLK 0.00 to 1.09	MGR WORKS	51616.0250	\$ (1,963)	\$ -	\$ -	\$ -			
Ingoldby Street - SLK 0.00 to 0.96	MGR WORKS	51617.0250	\$ (1,090)	\$ -	\$ -	\$ (144)			
Moorilup Road - Entire length	MGR WORKS	51620.0250	\$ (32,623)	\$ (32,623)	\$ (32,623)	\$ (32,967)			
The Springs Road - SLK 8.00 to 16.23	MGR WORKS	51623.0250	\$ (66,614)	\$ (66,614)	\$ (66,614)	\$ (69,716)			
Perillup Road - SLK 9.40 to 12.45	MGR WORKS	51631.0250	\$ (46,306)	\$ -	\$ -	\$ (986)			
O'Neill Rd - Albany Hwy - Slip Lane	MGR WORKS	51650.0250	\$ (31,259)	\$ (80,618)	\$ (80,618)	\$ (1,081)			
Ingoldby Street - SLK 0.96 to 1.35	MGR WORKS	51658.0250	\$ (21,300)	\$ (21,300)	\$ (21,300)	\$ -			
Martin Street - SLK 0.00 to 0.28	MGR WORKS	51659.0250	\$ (14,600)	\$ (14,600)	\$ (14,600)	\$ (144)			
Chauvel Road - SLK 2.50 to 5.30	MGR WORKS	51660.0250	\$ (126,005)	\$ (126,005)	\$ (126,005)	\$ (131,931)			
Rogers Road - SLK 0.00 to 2.99	MGR WORKS	51661.0250	\$ (37,500)	\$ (37,500)	\$ (37,500)	\$ (58,075)	▲ \$ 20,575	55%	
Barrow Road - SLK 11.00 to 14.91	MGR WORKS	51662.0250	\$ (38,546)	\$ (38,546)	\$ (38,546)	\$ (44,368)	▲ \$ 5,822	15%	
Surrey Downs Road - SLK 0.00 to 4.63	MGR WORKS	51663.0250	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (144)			
Hay River Road - SLK 5.00 to 8.48	MGR WORKS	51664.0250	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,001)			
Hassell Street (South End) - SLK 2.00 to 2.24	MGR WORKS	51665.0250	\$ (47,350)	\$ (47,350)	\$ (47,350)	\$ (10,521)			
Wandoo Road - SLK 0.00 to 2.43	MGR WORKS	51666.0250	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (29,624)			
Sixpenny Road - SLK 0.00 to 2.09	MGR WORKS	51667.0250	\$ (65,200)	\$ (65,200)	\$ (65,200)	\$ (61,548)			
Mondurup Street - SLK0.00 to 0.91	MGR WORKS	51668.0250	\$ (166,533)	\$ (166,533)	\$ (83,267)	\$ (5,883)			
Moorilup Road - SLK 0.00 to 3.38	MGR WORKS	51669.0250	\$ (128,300)	\$ (128,300)	\$ (128,300)	\$ (151,611)	▲ \$ 23,311	18%	
Seventh Avenue - SLK 0.00 to 0.71	MGR WORKS	51670.0250	\$ (140,032)	\$ (140,032)	\$ (140,032)	\$ (105,370)			
			\$ (1,095,221)	\$ (1,095,221)	\$ (1,011,955)	\$ (764,115)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	\$ (30,000)	\$ (21,500)	\$ (21,500)	\$ (23,274)	
Shire Wide Drainage Construction	MGR WORKS	51202.0250	\$ (100,000)	\$ (80,000)	\$ (66,667)	\$ (32,300)	
Mount Barker Footpath Construction	MGR WORKS	51203.0250	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (69,605)	
Footpath - Beverley Road, Kendenup	MGR WORKS	51624.0250	\$ (21,111)	\$ (21,111)	\$ (21,111)	\$ (21,110)	
Roadworks - Minor Renewal	MGR WORKS	51276.0250	\$ (250,000)	\$ (250,000)	\$ (208,333)	\$ (146,494)	
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	\$ (34,986)	\$ (34,986)	\$ (34,986)	\$ (11,394)	
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	\$ (91,322)	\$ (91,322)	\$ (60,881)	\$ (6,700)	
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51630.0250	\$ (73,729)	\$ (20,419)	\$ (15,314)	\$ (12,033)	
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	\$ (6,394)	\$ (6,394)	\$ (5,595)	\$ (527)	
The Springs Road - SLK 0.00 to 8.00	MGR WORKS	51635.0250	\$ (150,835)	\$ (147,579)	\$ (147,579)	\$ (155,538)	
Seymour Road - SLK 3.75 to 8.75	MGR WORKS	51637.0250	\$ (13,904)	\$ (11,215)	\$ (7,477)	\$ (721)	
Lowood Road / Langton Road Avenue - Roundabout Repairs	MGR WORKS	51671.0250	\$ (17,000)	\$ (17,000)	\$ (11,333)	\$ -	
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	\$ (150,000)	\$ (150,000)	\$ (100,000)	\$ (29,859)	
Settlement Road East - SLK 0.00 to 6.89	MGR WORKS	51673.0250	\$ (130,000)	\$ (130,000)	\$ (104,000)	\$ (8,167)	
Halsey Road - SLK 0.00 to 5.39	MGR WORKS	51674.0250	\$ (110,000)	\$ (110,000)	\$ (88,000)	\$ (14,396)	
Blue Lake Road - SLK 2.5 to 11.49	MGR WORKS	51675.0250	\$ (180,000)	\$ (107,000)	\$ (107,000)	\$ (109,775)	
Craddock Road - SLK 0.00 to 6.99	MGR WORKS	51676.0250	\$ (140,000)	\$ (140,000)	\$ (112,000)	\$ (76,142)	
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	\$ (66,200)	\$ (66,200)	\$ (66,200)	\$ (65,286)	
Albany Highway - Roundabout Approaches	MGR WORKS	51678.0250	\$ (5,000)	\$ (5,000)	\$ (4,375)	\$ -	
Moorilup Road - Rebuild Floodway	MGR WORKS	51699.0250	\$ -	\$ (73,000)	\$ (48,667)	\$ -	
			\$ (1,640,481)	\$ (1,552,726)	\$ (1,301,018)	\$ (783,320)	
Total Capital Expenditure			\$ (3,817,687)	\$ (3,739,325)	\$ (3,125,163)	\$ (2,167,081)	
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197	\$ -	\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008	\$ 272,072	\$ 272,072	\$ -	\$ 78,156	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204	\$ 915,366	\$ 915,366	\$ 483,860	\$ 483,860	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205	\$ 128,738	\$ 135,000	\$ 54,000	\$ 54,000	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207	\$ 373,793	\$ 373,793	\$ 186,897	\$ 60,717	\$ 126,180 -68%
Transfers from Reserve Funds	DCEO	41202.0486	\$ -	\$ -	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41203.0243	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 1,689,969	\$ 1,696,231	\$ 724,757	\$ 676,733	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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)	\$ (4,167)	\$ -	
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (4,733)	
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (446)	
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (3,500)	\$ (2,917)	\$ (248)	
Road Maintenance - General	MGR WORKS	20225.0126	\$ (1,350,000)	\$ (1,450,000)	\$ (1,208,333)	\$ (1,330,568)	▲ \$ 122,235 10%
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (138,770)	
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (5,000)	\$ (4,167)	\$ (3,812)	
Road Maintenance - Slashing and Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (10,000)	\$ (8,333)	\$ (9,395)	
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (1,064,074)	\$ (868,080)	\$ (868,080)	\$ (457,553)	
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ -	
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (70,000)	\$ (58,333)	\$ (57,422)	
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (71,212)	\$ (71,212)	\$ (59,343)	\$ (61,493)	
<i>Sub-total - Cash</i>			\$ (2,812,786)	\$ (2,671,792)	\$ (2,399,507)	\$ (2,064,439)	
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	\$ (3,220,000)	\$ (3,220,000)	\$ (2,683,333)	\$ (2,631,209)	
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (75,000)	\$ (75,000)	\$ (62,500)	\$ (61,148)	
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	\$ (163,000)	\$ (163,000)	\$ (135,833)	\$ (134,286)	
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>			\$ (3,458,000)	\$ (3,458,000)	\$ (2,881,667)	\$ (2,826,642)	
Total Operating Expenditure			\$ (6,270,786)	\$ (6,129,792)	\$ (5,281,173)	\$ (4,891,081)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Other Contributions	MGR WORKS	10134.0200	\$ -	\$ -	\$ -	\$ 591	\$ 591
Contributions - Roadworks Contributions (Storm Damage)	MGR WORKS	10134.0197	\$ 1,462,276	\$ 867,898	\$ 867,898	\$ 874,795	\$ 874,795
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 1,000	\$ 833	\$ 1,200	\$ 1,200
<i>Sub-total - Cash</i>			\$ 1,463,276	\$ 868,898	\$ 868,731	\$ 876,586	\$ 876,586
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			\$ 1,463,276	\$ 868,898	\$ 868,731	\$ 876,586	\$ 876,586
TOTAL TRANSPORT CAPITAL EXPENSES			\$ (3,817,687)	\$ (3,739,325)	\$ (3,125,163)	\$ (2,167,081)	\$ (2,167,081)
TOTAL TRANSPORT CAPITAL INCOME			\$ 1,689,969	\$ 1,696,231	\$ 724,757	\$ 676,733	\$ 676,733
TOTAL TRANSPORT OPERATING EXPENSES			\$ (6,270,786)	\$ (6,129,792)	\$ (5,281,173)	\$ (4,891,081)	\$ (4,891,081)
TOTAL TRANSPORT OPERATING INCOME			\$ 1,463,276	\$ 868,898	\$ 868,731	\$ 876,586	\$ 876,586



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ (4,800)	\$ (4,800)	\$ (4,800)	\$ -	
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ -	
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (8,075)	
Other Expenses - Boutique Abattoir Study	MGR DEV SVCS	21305.0543	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (16,328)	\$ (16,328)	\$ (13,607)	\$ (14,099)	
Total Operating Expenditure			\$ (35,128)	\$ (35,128)	\$ (30,073)	\$ (22,174)	
Operating Income							
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 3,000	\$ 2,500	\$ -	
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ 2,000	\$ 1,667	\$ -	
Grant Income - Boutique Abattoir	MGR DEV SVCS	11304.0543	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 10,000	\$ 8,333	\$ 9,604	
Total Operating Income			\$ 15,000	\$ 15,000	\$ 12,500	\$ 9,604	
FERAL PIG ERADICATION PROGRAM							
Operating Expenditure							
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,102)	
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (5,000)	\$ (4,231)	\$ (5,837)	
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (2,500)	\$ (2,500)	\$ (4,524)	
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (25,000)	\$ (22,333)	\$ (26,051)	
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -	\$ (2,779)	
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (4,000)	
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (56,500)	\$ (56,500)	\$ (52,397)	\$ (63,294)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ 2,500	\$ 4,500	\$ 4,500
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	\$ 25,000	\$ 25,000	\$ 10,000	\$ 5,000	\$ 5,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - Direct Grants	ACCOUNTANT	11308.0212	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ 16,500	\$ -	\$ -	\$ -
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -	\$ 11,469	\$ 11,469
Total Operating Income			\$ 56,500	\$ 56,500	\$ 22,500	\$ 25,969	\$ 25,969
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ -	\$ -
Public Electronic Notice Board	DCEO	51639.0006	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,719)	\$ (35,719)
Total Capital Expenditure			\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ (35,719)	\$ (35,719)
Operating Expenditure							
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (7,686)	\$ (7,686)
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	\$ (16,000)	\$ (16,000)	\$ (14,080)	\$ (14,891)	\$ (14,891)
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ -	\$ -
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (92,040)	\$ (92,040)	\$ (76,700)	\$ (48,604)	\$ (48,604)
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (63,401)	\$ (63,401)	\$ (52,834)	\$ (54,750)	\$ (54,750)
<i>Sub-total - Cash</i>			\$ (182,941)	\$ (182,941)	\$ (153,198)	\$ (125,931)	\$ (125,931)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (47,500)	\$ (47,500)	\$ (39,583)	\$ (37,769)	\$ (37,769)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (2,838)	\$ (2,838)
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>			\$ (50,000)	\$ (50,000)	\$ (41,667)	\$ (40,606)	\$ (40,606)
Total Operating Expenditure			\$ (232,941)	\$ (232,941)	\$ (194,864)	\$ (166,538)	\$ (166,538)
Operating Income							
Other Income	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -	\$ 4,064	\$ 4,064
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ 4,064	\$ 4,064
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -	\$ 4,064	\$ 4,064



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	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	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance Shed - Shelving and Cupboards	BLDG SRVR	51640.0252	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (4,500)	\$ (4,500)	\$ (3,750)	\$ (859)	
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (142,036)	\$ (142,036)	\$ (120,184)	\$ (95,156)	
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (8,565)	\$ (8,565)	\$ (7,138)	\$ -	
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (34,567)	\$ (34,567)	\$ (28,806)	\$ (23,270)	
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,200)	\$ (1,000)	\$ (1,360)	
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (7,492)	\$ (7,492)	\$ (7,492)	\$ (6,594)	
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (500)	\$ (417)	\$ -	
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (500)	\$ (417)	\$ (952)	
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (11,380)	
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	\$ (7,000)	\$ (7,000)	\$ (5,833)	\$ (6,127)	
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,500)	\$ (2,500)	\$ (2,083)	\$ (2,775)	
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (211)	
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (2,969)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (9,732)	
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (40,160)	\$ (40,160)	\$ (33,467)	\$ (34,680)	
<i>Sub-total - Cash</i>			\$ (287,020)	\$ (287,020)	\$ (242,253)	\$ (196,064)	
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	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (3,235)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ (1,862)	\$ (1,862)	\$ (1,552)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (3,191)	\$ (3,191)	\$ (2,659)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (8,053)	\$ (8,053)	\$ (6,711)	\$ (3,235)	
Total Operating Expenditure			\$ (295,073)	\$ (295,073)	\$ (248,964)	\$ (199,299)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 25,000	\$ 20,833	\$ 8,599	▼ \$ 12,235 -59%
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 500	\$ 417	\$ 300	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 1,000	\$ 833	\$ 482	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	\$ 7,000	\$ 7,000	\$ 5,833	\$ 10,248	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 34,000	\$ 28,333	\$ 21,044	▼ \$ 7,290 -26%
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 500	\$ 417	\$ 1,582	
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ 5,000	\$ 4,167	\$ -	
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 73,000	\$ 73,000	\$ 60,833	\$ 42,255	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 73,000	\$ 73,000	\$ 60,833	\$ 42,255	
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	\$ (32,000)	\$ (32,000)	\$ (32,000)	\$ -	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (14,175)	
Bitumen Repairs	SALEYARDS MGR	51585.0253	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ -	
Additional Water Source	SALEYARDS MGR	51587.0253	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	
Roof over Northern Dirt Pens	SALEYARDS MGR	51641.0253	\$ (420,468)	\$ (402,950)	\$ (402,950)	\$ (400,916)	
New Generator	SALEYARDS MGR	51642.0006	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (16,364)	
New Irrigator	SALEYARDS MGR	51643.0006	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Office - Water Purification	SALEYARDS MGR	51695.0253	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (2,725)	
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (1,400)	
Total Capital Expenditure			\$ (556,468)	\$ (538,950)	\$ (538,950)	\$ (435,581)	
Capital Income							
Transfers from Reserve Funds	DCEO	41326.0486	\$ 136,000	\$ 136,000	\$ -	\$ -	
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105	\$ 12,000	\$ 12,000	\$ -	\$ -	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 148,000	\$ 148,000	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (1,197)	
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	\$ (243,826)	\$ (243,826)	\$ (206,314)	\$ (189,247)	
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (24,450)	\$ (24,450)	\$ (20,688)	\$ (18,194)	
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,500)	\$ (1,250)	\$ (1,586)	
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ (1,068)	
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (500)	\$ (417)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (4,400)	
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (10,782)	
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (1,237)	
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (5,500)	\$ (5,500)	\$ (4,583)	\$ (5,553)	
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ -	
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ -	
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (30,561)	
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (3,439)	
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (5,121)	
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (16,381)	
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (8,512)	
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -	\$ -	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (6,000)	\$ (5,000)	\$ (5,456)	
Building & Grounds (PC) - Facility Maintenance	BLDG SRVR	21325.0010	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (11,191)	
Building & Grounds (PC) - Facility Operating	BLDG SRVR	21325.0011	\$ (65,000)	\$ (65,000)	\$ (57,200)	\$ (50,117)	
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (74,531)	\$ (74,531)	\$ (62,109)	\$ (64,360)	
<i>Sub-total - Cash</i>			\$ (579,307)	\$ (579,307)	\$ (495,895)	\$ (428,402)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (29,500)	\$ (29,500)	\$ (24,583)	\$ (14,750)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (456,000)	\$ (456,000)	\$ (380,000)	\$ (371,307)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (9,611)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (18,000)	\$ (18,000)	\$ (15,000)	\$ (14,833)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ (2,100)	\$ (2,100)	\$ (1,750)	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ (3,041)	\$ (3,041)	\$ (2,534)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (1,553)	\$ (1,553)	\$ (1,294)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (530,194)	\$ (530,194)	\$ (441,828)	\$ (410,501)	
Total Operating Expenditure			\$ (1,109,501)	\$ (1,109,501)	\$ (937,724)	\$ (838,903)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,500	\$ 62,500	\$ 53,520	\$ 58,539	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 18,000	\$ 15,000	\$ 17,040	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,800	\$ -	\$ -	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,240	\$ 8,240	\$ 6,867	\$ 9,386	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 11,400	\$ 11,400	\$ 9,500	\$ 9,713	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 8,500	\$ 8,500	\$ 7,083	\$ 13,959	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,550	\$ 5,550	\$ 4,625	\$ 6,060	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 547,000	\$ 547,000	\$ 468,409	\$ 473,568	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 12,360	\$ 12,360	\$ 10,300	\$ 10,718	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 6,300	\$ 6,300	\$ 5,250	\$ 5,529	
<i>Sub-total - Cash</i>			\$ 692,650	\$ 692,650	\$ 580,555	\$ 604,512	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 692,650	\$ 692,650	\$ 580,555	\$ 604,512	
<i>Operating Surplus / Deficit</i>			\$ (416,851)	\$ (416,851)	\$ (357,169)	\$ (234,390)	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (22,092)	\$ (22,092)	\$ (10,972)	\$ (10,972)	
Total Principal Repayments			\$ (22,092)	\$ (22,092)	\$ (10,972)	\$ (10,972)	
Operating Expenditure							
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (6,602)	\$ (6,602)	\$ (2,800)	\$ (3,664)	
Total Operating Expenditure			\$ (6,602)	\$ (6,602)	\$ (2,800)	\$ (3,664)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
OTHER ECONOMIC SERVICES							
Operating Expenditure							
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (45,000)	\$ (55,000)	\$ (55,000)	\$ (67,119)	▲ \$ 12,119 22%
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ (100)	\$ (83)	\$ -	
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,361)	\$ (9,361)	\$ (7,801)	\$ (8,082)	
<i>Sub-total - Cash</i>			\$ (56,461)	\$ (66,461)	\$ (64,551)	\$ (75,201)	
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	\$ (4,500)	\$ (4,500)	\$ (3,750)	\$ (2,683)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (4,500)	\$ (4,500)	\$ (3,750)	\$ (2,683)	
Total Operating Expenditure			\$ (60,961)	\$ (70,961)	\$ (68,301)	\$ (77,883)	
Operating Income							
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 500	\$ 417	\$ 130	
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 40,000	\$ 50,000	\$ 45,833	\$ 43,887	
Other Income - Sale of Waybill Books & Standpipe Cards	ACCOUNTANT	11320.0401	\$ 500	\$ 500	\$ 417	\$ 365	
<i>Sub-total - Cash</i>			\$ 41,000	\$ 51,000	\$ 46,667	\$ 44,382	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 41,000	\$ 51,000	\$ 46,667	\$ 44,382	
VEHICLE LICENSING							
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,000)	\$ (833)	\$ -	
Employee Costs - Salaries	DCEO	21340.0130	\$ (56,909)	\$ (56,909)	\$ (48,154)	\$ (45,856)	
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,335)	\$ (5,335)	\$ (4,514)	\$ (4,295)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (400)	\$ (333)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,850)	\$ (1,850)	\$ (1,850)	\$ (1,628)	
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (108,453)	\$ (108,453)	\$ (90,378)	\$ (93,654)	
<i>Sub-total - Cash</i>			\$ (173,947)	\$ (173,947)	\$ (146,062)	\$ (145,433)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ (1,283)	\$ (1,283)	\$ (1,069)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (431)	\$ (431)	\$ (359)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,714)	\$ (1,714)	\$ (1,428)	\$ -	
Total Operating Expenditure			\$ (175,661)	\$ (175,661)	\$ (147,491)	\$ (145,433)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 100,000	\$ 75,333	\$ 77,361	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 500	\$ 417	\$ 455	
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 100,500	\$ 100,500	\$ 75,750	\$ 77,815	
<i>Operating Surplus / Deficit</i>							
			\$ (75,161)	\$ (75,161)	\$ (71,741)	\$ (67,618)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES							
			\$ (600,468)	\$ (582,950)	\$ (582,950)	\$ (471,300)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME							
			\$ 148,000	\$ 148,000	\$ -	\$ -	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES							
			\$ (1,972,367)	\$ (1,982,367)	\$ (1,682,613)	\$ (1,517,187)	
TOTAL ECONOMIC SERVICES OPERATING INCOME							
			\$ 978,650	\$ 988,650	\$ 798,805	\$ 808,601	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
Operating Expenditure							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (30,000)	\$ (212,000)	\$ (176,667)	\$ (37,549)	
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,225)	\$ (15,225)	\$ (12,688)	\$ (13,148)	
Total Operating Expenditure			\$ (45,225)	\$ (227,225)	\$ (189,354)	\$ (50,697)	
Operating Income							
Private Works Recoups	ACCOUNTANT	10159.0015	\$ 34,500	\$ 212,000	\$ 32,000	\$ 21,243	▼ \$ 10,757 -34%
Total Operating Income			\$ 34,500	\$ 212,000	\$ 32,000	\$ 21,243	
<i>Operating Surplus / Deficit</i>							
			\$ (10,725)	\$ (15,225)	\$ (157,354)	\$ (29,454)	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Purchase Vehicle - Principal Works Supervisor	MGR WORKS	51316.0006	\$ -	\$ -	\$ -	\$ -	
Depot (PC) - Building Renewal	BLDG SRVR	51561.0254	\$ (20,000)	\$ (20,000)	\$ (16,667)	\$ (19,709)	
Depot (PC) - Seal Driveway	MGR WORKS	51698.0254	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (17,307)	
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	\$ (2,300)	\$ (2,300)	\$ (2,300)	\$ -	
Total Capital Expenditure			\$ (40,300)	\$ (40,300)	\$ (36,967)	\$ (37,016)	
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 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (25,000)	\$ (25,000)	\$ (21,833)	\$ (15,986)			
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (36,000)	\$ (30,000)	\$ (27,953)			
Employee Costs - Travel and Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (2,059)			
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (200)			
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (337,494)	\$ (337,494)	\$ (285,572)	\$ (287,349)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (500)	\$ (417)	\$ (779)			
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (189,412)	\$ (179,412)	\$ (151,810)	\$ (141,906)			
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ (16,488)			
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (53,042)	\$ (53,042)	\$ (53,042)	\$ (46,681)			
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (401,891)	\$ (401,891)	\$ (340,062)	\$ (340,291)			
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (9,582)			
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (20,000)	\$ (30,000)	\$ (25,000)	\$ (33,200)	▲	\$ 8,200	33%
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (3,500)	\$ (2,917)	\$ (1,641)			
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (6,621)			
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ -	\$ -	\$ -	\$ (1,127)			
Other Expenses - Donations (Event Road Closures)	MGR WORKS	20262.0394	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (2,955)			
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (17,500)	\$ (17,500)	\$ (17,500)	\$ (19,302)			
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (10,496)			
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (30,000)	\$ (30,000)	\$ (27,400)	\$ (40,613)	▲	\$ 13,213	48%
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (10,330)			
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -			
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (2,000)	\$ (1,760)	\$ (639)			
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (750)	\$ (625)	\$ (287)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (18,545)			
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (145,651)	\$ (145,651)	\$ (121,376)	\$ (125,776)			
<i>Sub-total - Cash</i>			\$ (1,353,240)	\$ (1,353,240)	\$ (1,158,813)	\$ (1,160,805)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (9,200)	\$ (9,200)	\$ (7,667)	\$ (4,194)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (67,500)	\$ (67,500)	\$ (56,250)	\$ (54,881)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (96,000)	\$ (96,000)	\$ (80,000)	\$ (58,854)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (4,000)	\$ (4,000)	\$ (3,333)	\$ (3,250)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (18,755)	\$ (18,755)	\$ (15,629)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (13,660)	\$ (13,660)	\$ (11,383)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (17,444)	\$ (17,444)	\$ (14,537)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (226,559)	\$ (226,559)	\$ (188,799)	\$ (121,179)			
Sub-total Operating Expenditure			\$ (1,579,799)	\$ (1,579,799)	\$ (1,347,612)	\$ (1,281,984)			
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	\$ 1,579,799	\$ 1,579,799	\$ 1,347,612	\$ 1,343,058			
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 61,073			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Income							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 5,633	\$ 5,460	
Other Operating Income	ACCOUNTANT	11411.0232	\$ 1,500	\$ 1,500	\$ 1,250	\$ 568	
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 8,260	\$ 8,260	\$ 6,883	\$ 6,028	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 8,260	\$ 8,260	\$ 6,883	\$ 6,028	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	\$ (643,000)	\$ (643,000)	\$ (535,833)	\$ (182,788)	
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	\$ (181,100)	\$ (184,076)	\$ (184,076)	\$ (120,858)	
Accuweigh Scale (Loader)	MGR WORKS	51647.0006	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (9,200)	
Total Capital Expenditure			\$ (829,100)	\$ (832,076)	\$ (724,909)	\$ (312,847)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105	\$ 115,000	\$ 115,000	\$ 76,667	\$ -	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105	\$ 64,500	\$ 48,100	\$ 36,075	\$ 50,418	
Transfers from Reserve Funds	DCEO	41413.0486	\$ 644,600	\$ 663,600	\$ -	\$ -	
Total Capital Income			\$ 824,100	\$ 826,700	\$ 112,742	\$ 50,418	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (3,000)	\$ (2,500)	\$ (802)	
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,786)	\$ (1,786)	\$ (1,786)	\$ (1,572)	
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ (500)	\$ (417)	\$ -	
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (7,509)	\$ (7,509)	\$ (6,258)	\$ (6,490)	
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (60,169)	\$ (60,169)	\$ (50,424)	\$ (46,130)	
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (42,467)	\$ (42,467)	\$ (35,934)	\$ (31,875)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (74,987)	\$ (40,000)	\$ (33,333)	\$ (27,378)	
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (250,000)	\$ (250,000)	\$ (208,333)	\$ (200,545)	
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (50,000)	\$ (41,667)	\$ (23,079)	
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (40,000)	\$ (33,333)	\$ (36,613)	
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (32,000)	\$ (24,000)	\$ (24,000)	\$ (23,851)	
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (13,729)	
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (15,000)	\$ (12,500)	\$ (9,322)	
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (120,000)	\$ (120,000)	\$ (100,000)	\$ (99,554)	
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (4,204)	
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (25,000)	\$ (20,833)	\$ (2,671)	
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (10,000)	\$ (10,000)	\$ (8,333)	\$ (1,551)	
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (2,353)	
<i>Sub-total - Cash</i>			\$ (752,418)	\$ (709,431)	\$ (597,984)	\$ (531,720)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (425,000)	\$ (425,000)	\$ (354,167)	\$ (180,801)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (9,772)	\$ (9,772)	\$ (8,143)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (434,772)	\$ (434,772)	\$ (362,310)	\$ (180,801)	
Sub-total Operating Expenditure			\$ (1,187,190)	\$ (1,144,203)	\$ (960,294)	\$ (712,522)	
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,187,190	\$ 1,144,203	\$ 960,294	\$ 898,223	
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 185,701	
Operating Income							
Other Operating Income	ACCOUNTANT	10162.0175	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 78,189	\$ 78,189	\$ -	\$ -	
Total Operating Income			\$ 78,189	\$ 78,189	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 30 April 2017

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 30-Apr-2017	Actual YTD 30-Apr-2017	Variance Budget to Act YTD
UNCLASSIFIED							
Operating Expenditure							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (2,000)	\$ (1,667)	\$ -	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,064)	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,000)	\$ (4,167)	\$ (5,208)	
Other Expenses - Communication Towers	DCEO	20273.0323	\$ (5,000)	\$ (15,000)	\$ (13,500)	\$ (10,168)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (818)	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (1,000)	\$ (833)	\$ (3,542)	
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,051)	\$ (15,051)	\$ (12,543)	\$ (12,997)	
<i>Sub-total - Cash</i>			\$ (49,051)	\$ (59,051)	\$ (53,543)	\$ (52,797)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (400)	\$ (400)	\$ (333)	\$ (317)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,500)	\$ (20,500)	\$ (17,083)	\$ (17,083)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (20,900)	\$ (20,900)	\$ (17,417)	\$ (17,400)	
Total Operating Expenditure			\$ (69,951)	\$ (79,951)	\$ (70,959)	\$ (70,197)	
Operating Income							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 50,000	\$ 50,000	\$ 32,833	\$ 30,968	
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 1,000	\$ 833	\$ 955	
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -	\$ -	
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 3,500	\$ 2,917	\$ 3,759	
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 52,000	\$ 54,500	\$ 36,583	\$ 35,682	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 52,000	\$ 54,500	\$ 36,583	\$ 35,682	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES			\$ (869,400)	\$ (872,376)	\$ (761,876)	\$ (349,863)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME			\$ 824,100	\$ 826,700	\$ 112,742	\$ 50,418	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (115,176)	\$ (307,176)	\$ (260,313)	\$ 125,881	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 172,949	\$ 352,949	\$ 75,466	\$ 62,953	

Council

ADOPTION OF SALEYARDS STRATEGIC PLAN –
2017-2026

Saleyards Strategic Plan 2017-2026

Meeting Date: 23 May 2017

Number of Pages: 10



MOUNT BARKER REGIONAL SALEYARDS

STRATEGIC PLAN 2017 – 2026



TABLE OF CONTENTS

1.	ABOUT THIS PLAN.....	2
2.	SHIRE SNAPSHOT.....	3
3.	STRATEGIC PROFILE.....	1
4.	SALEYARDS ADVISORY COMMITTEE.....	5
5.	VISION AND MISSION.....	6
6.	STRATEGIC PLAN FRAMEWORK.....	7
7.	PERFORMANCE MEASUREMENT.....	8

I. ABOUT THIS PLAN

The Local Government Act 1995 requires each local government to prepare a Plan for the Future. Part of this planning involves considering how the Shire will continue to deliver services to the community on a long term basis.

In October 2010, the WA Department of Local Government and Communities released the Integrated Planning and Reporting (IP & R) Framework. Amendments to the Local Government (Administration) Regulations 1996 now define what comprises the Plan for Future, which is the preparation of an Integrated Strategic Plan comprising a Strategic Community Plan.

The diagram below sets out how the various documents required by the IP & R Framework fit together. This Saleyards Strategic Plan is one of the Shire’s strategies that ‘inform’ its Strategic Community Plan and Business Plan.

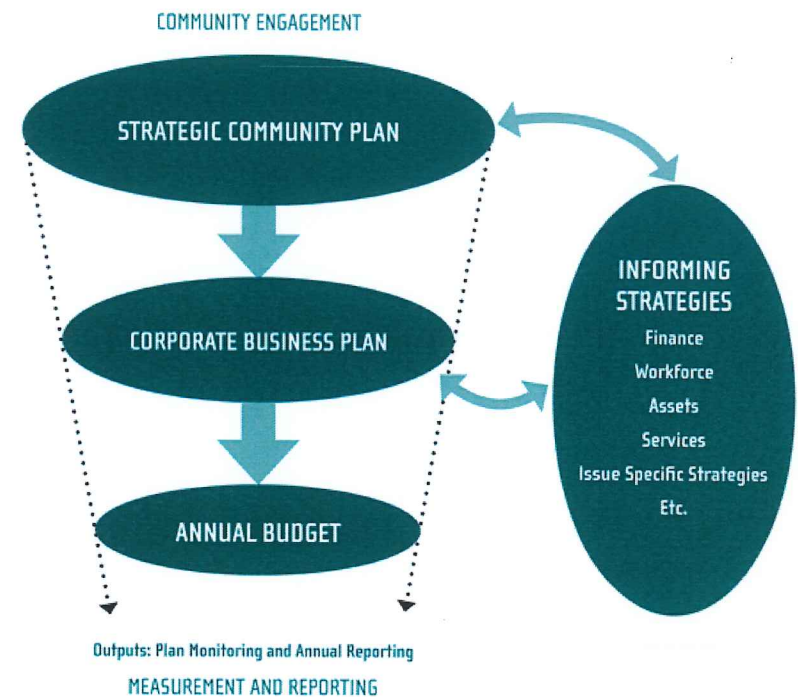
In 2011, the Shire of Plantagenet’s Audit Committee asked the Saleyards Advisory Committee to prepare a plan which would ensure that the Saleyards enterprise is successful and self sustaining.

This plan provides an overview of the Shire of Plantagenet’s long term plans for the Saleyards and the actions needed to achieve those goals. It also provides some measures of success.

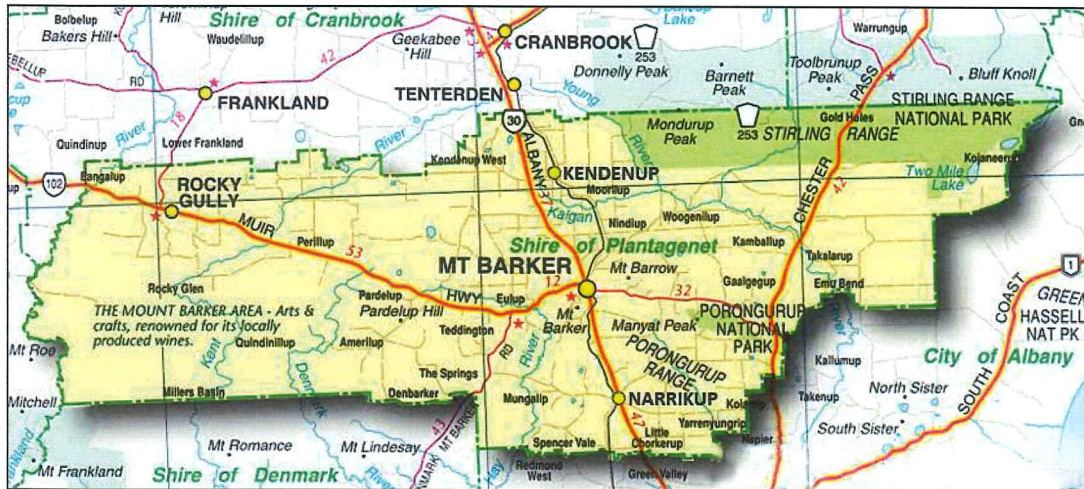
The Council conducted a number of strategic planning workshops in 2014, which were the basis of the 2014 Saleyards Stratgic Plan. This 2017 – 2026 plan is the second iteration of that document.

In addition to this over-arching vision for the Saleyards, the Shire has prepared a detailed Business Plan, which provides the background and basis for many of the activities proposed. That plan will also be updated in the near future.

An Environmental Management Plan is also now being implemented which aims to protect the environment from high levels of nutrients from wash down activities, in line with the licence issued by the Department of Environment Regulation.



2. SHIRE SNAPSHOT



The Shire of Plantagenet is located in the southern part of the Great Southern Region of Western Australia and is bordered by the Shires of Cranbrook and Gnowangerup in the north, the City of Albany in the east and south-east, the Shire of Denmark in the south, and the Shire of Manjimup in the west.

Mount Barker, the Shire's commercial centre lies in the middle of the Shire and is located 359km south of Perth and 50km north of Albany on Albany Highway. It is easily accessible from Muirs Highway from the south-west, Albany Highway from the north and south and Porongurup Road from the east. In addition to Mount Barker, the Shire includes the settlements of Kendenup, Narrikup, Rocky Gully and Porongurup.

The main economic activities of the region revolve around agriculture and tourism. For agriculture, the focus is mainly on wheat, sheep (wool and meat), beef cattle, wine, canola and olives. Silviculture, especially plantations of Tasmanian Blue Gums (*Eucalyptus globulus*), is also a major industry in the Shire. Local tourist attractions include the Porongurup Range and Stirling Range, several wineries/cellar sales, a museum based within the original police station, St Werburgh's Chapel, Frost Park thoroughbred racing facility, Mount Barker Windfarm, Tower Hill Lookout communications tower, Roundhouse, Mitchell House Arts Centre and Banksia Farm Tea Rooms.

Settlement of the area dates from the 1830s, with land used mainly for sheep grazing. Population was minimal until the early 1900s when land was subdivided. Gradual growth continued from the post-war years, particularly from the 1980s. The population increased during the 1990s, and then was relatively stable between 2001 and 2006, a result of new dwellings being added to the area, but a decline in the average number of persons living in each dwelling. Pardelup Prison Farm, a minimum security prison, is situated on Muir Highway, 27km west of Mount Barker. This facility provides labour based services to the community and is believed to have a minor impact on local population movements and demographics.

Major features of the area include parts of the Stirling Range National Park, Porongurup National Park, part of Mount Lindesay National Park, Pardelup Nature Reserve, Sheepwash Creek Nature Reserve, Tootanellup Nature Reserve and Wamballup Lake Nature Reserve.

3. STRATEGIC PROFILE

The Mount Barker Regional Saleyards complex was constructed in 2000 as a joint venture between the City of Albany and the Shire of Plantagenet. The Saleyards is located on a 41 ha site approximately 7km south of Mount Barker on Albany Highway.

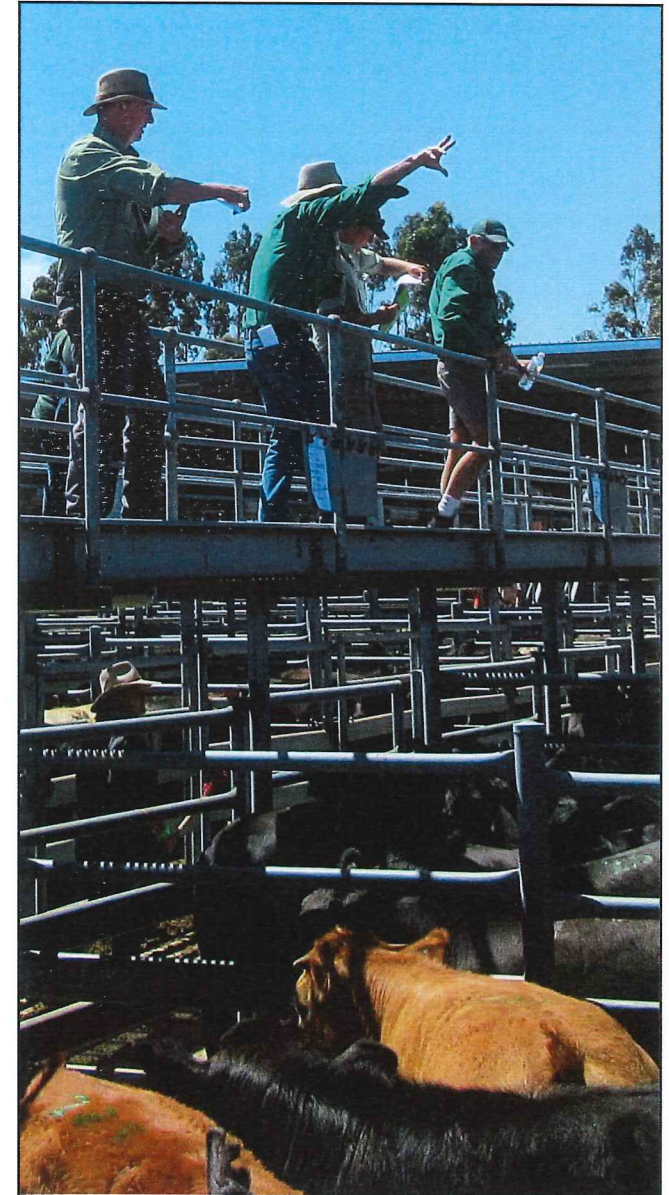
In 2004, the Shire of Plantagenet assumed full ownership and operation of the facility at a total investment of \$3.41 million. The Shire's primary objective in developing the saleyards has been a long-term, convenient and efficient regional cattle saleyards complex. As a key component of the State Saleyards Strategy, this and the other saleyards Statewide provide an important price-setting mechanism for the meat industry.

The complex was designed as a 'state of the art' cattle selling facility. As a key component of the State Saleyards Strategy, the Shire's main objectives in regard to Saleyards Services are to:

- Maintain the position of the Mount Barker Regional Saleyards as the strategic saleyard servicing the Great Southern cattle catchment.
- Maintain Shire operation of the facility in order to provide a service for regional producers and processors through the efficiency pricing of yarding fees.

Upgrades to the facility are being carried out to enhance operations and effluent disposal. The Saleyards operates weekly with seasonal store sales. The operational area takes up approximately 1.2 hectares and includes 1 side unloading / loading road train ramp; 6 rear unloading ramps; 63 receival pens of which 11 are dirt floored; 52 draft pens for each of two scales; 144 selling pens with soft floor; 39 covered delivery pens and 6 loading ramps.

Three livestock agents currently use the facility, namely Landmark Operations, Elders Rural Services Australia and Primaries of WA. They are responsible for the conduct of sales and loading/unloading of cattle.



The facility includes a pay-for-use livestock truck wash, canteen and amenities areas. The facility is one of the most modern livestock marketing facilities in Western Australia and has a strategic advantage of being centred in a traditional livestock growing area of the State.

The facility averages 67,000 head per year, with a capacity of around 90,000. Throughput at the facility is predominantly drawn from the Lower Great Southern Region with additional cattle sourced from the Upper Great Southern and as far east as Esperance. Cattle processed are predominantly British and European breeds.

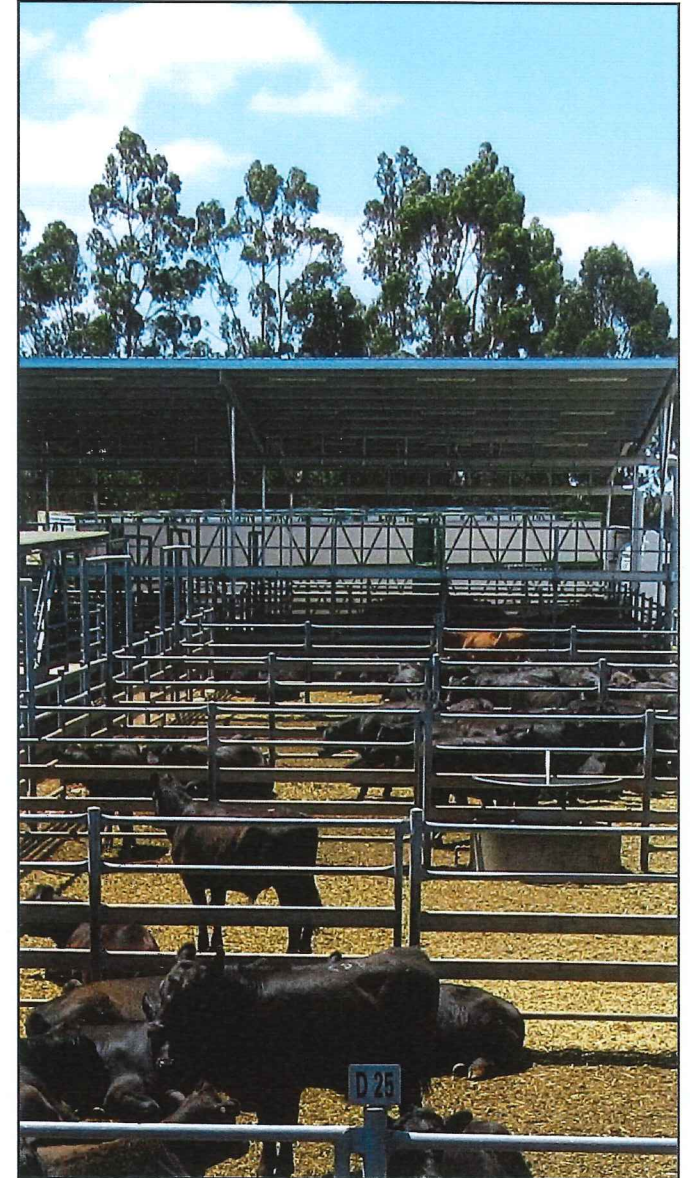
The Shire has recently carried out major improvements to the saleyards such as Surefoot© soft floor matting (2012-2013) expansion to receivals areas (2013-2015) and roofing over an area of dirt floor pens (2016).

4. SALEYARDS ADVISORY COMMITTEE

A Saleyards Advisory Committee has been established with the following brief:

- Make recommendation to the Council regarding the strategic direction of the Saleyards;
- Make recommendation to the Council regarding the Environmental Action Plan for the Saleyards;
- Bring to the attention of the Chief Executive Officer, industry matters regarding the cattle industry that may not be readily available to persons external to that industry; and
- Make recommendation to the Council regarding development works on the site.

The Committee is a formal committee appointed under the Local Government Act 1995, and it has no delegated authority. The Committee comprises three Shire Councillors and an external advisor with industry experience.



5. VISION AND MISSION



VISION

To provide a long-term, convenient and efficient regional cattle saleyards complex.

MISSION

The Saleyards will develop, market and maintain a modern, well maintained and self-supporting cattle saleyards for the beef industry in the Great Southern Region.

It will provide complementary services to key stakeholders and provide a central location and comprehensive service to the rural sector.

The Saleyards will be recognised as one of the best Saleyards in Australia with high standards of animal welfare, quality effluent disposal, convenience for users and efficient management systems.

The Shire of Plantagenet will continue to recognise the development and operation of the Saleyards as a key strategy and continue to support the industry.

6. STRATEGIC PLAN FRAMEWORK

Actions	<h3>Operations</h3> <p>Manage and maintain the Saleyards in accordance with the Facility's Strategic and Business Plans</p>	<h3>Environment</h3> <p>Minimise impact on the environment and comply with the site's environmental licence</p>	<h3>Sustainable Business</h3> <p>Operate the Mount Barker Regional Saleyards as a self sustaining business unit, with no reliance on ratepayer funds</p>	<h3>Marketing</h3> <p>Market the Mount Barker Regional Saleyards as the best in Western Australia in order to maintain and increase the customer base</p>
Initiatives	<ul style="list-style-type: none"> • Maintain and develop positive working relationships with stock agents and other stakeholders • Ensure that all staff are adequately trained and skilled • Maintain a safe environment and working conditions • Continue the preventative maintenance program for infrastructure • Ensure machinery and equipment is adequate for intended purposes • Ensure animal welfare is a high priority and work closely with the Dep't of Agriculture and Food • Continue to improve saleyards management and operations, suitable for a WA environment • Maintain a user pays livestock truck wash for the benefit of users and to assist with disease control • Ensure high levels of safety are maintained through appropriate and practical safeguards • Be flexible in accommodating special sales and holding cattle for shipping trade 	<ul style="list-style-type: none"> • Activities are to be conducted to comply with the DER Environmental licence • Refine and implement the strategies and actions in the Saleyards Environmental Strategy and Plan • Undertake irrigation of waste water in accordance with the Environmental Licence and Nutrient Irrigation Management Plan • Continue to investigate management of settlement ponds and reduction of nutrient levels in waste water • Monitor and report on effectiveness of environmental activities • Develop schemes to minimise scheme water use and reuse water • Maintain a positive working relationship with the Dep't of Environment Regulation 	<ul style="list-style-type: none"> • Aim to achieve higher cattle throughput, while recognising limitations and variables outside our control • Operate the facility in line with the adopted Business Plan • Renew agreements with stock agents • Consider other services and revenue options that will have a positive financial impact and net benefits • Monitor the long term budget which will include an affordable forward capital works plan • Maintain a fee structure that suits relevant stakeholders • Continue to develop proposals and seek grant funding for the development of new infrastructure which meets strategic and/or operational goals • Consider value adding and downstream processing opportunities 	<ul style="list-style-type: none"> • Regularly update the Saleyards website • Maintain positive relationships and liaise with cattle producers and buyers about the benefits of the facility • Use advertising and media releases for special sales and new initiatives • Specialise in doing weaner sales really well • Attend or use static displays in Agricultural Shows • Promote the benefits of this facility, such as soft floor, holding yards and MSA accreditation • Undertake other marketing activities identified in the Business Plan • Project a positive and professional image • Acknowledge that visitors to the saleyards are interested in the operations • Consider opportunities for interfacing with electronic selling systems

7. PERFORMANCE MEASUREMENT

In developing this plan, the Council has considered the ways of measuring the achievement of strategic outcomes by the application of performance indicators. The following key performance indicators will be monitored to track the Shire's progress in achieving the outcomes identified in this Plan.

<p>Operations</p> <p>Manage and maintain the Saleyards in accordance with the Facility's Strategic and Business Plans</p>	<p>Environment</p> <p>Minimise impact on the environment and comply with the site's environmental licence</p>	<p>Sustainable Business</p> <p>Operate the Mount Barker Regional Saleyards as a self sustaining business unit, with no reliance on ratepayer funds</p>	<p>Marketing</p> <p>Market the Mount Barker Regional Saleyards as the best in Western Australia in order to maintain and increase the customer base</p>
<ul style="list-style-type: none"> • Number of Occupational Health and Safety accidents and incidents • Number of 'Unacceptable' risks identified in bi-monthly inspections • Percentage of annual preventative maintenance program carried out • Degree of capital works program carried out • Number of animal welfare related incidents • Number of ear tags installed • Total operating expenses per head sold • No. of machinery and equipment breakdowns • Staff turnover rate 	<ul style="list-style-type: none"> • Progress towards carrying out activities in the Saleyards Environmental Action Plan • Irrigation of waste water carried out in accordance with the Nutrient Irrigation Management Plan • Number of non-compliances in carrying out environmental activities • Annual amount of scheme water used 	<ul style="list-style-type: none"> • Annual cattle throughput • Annual operations of the Saleyards run at full cost recovery, including depreciation • Extent of revenue sourced from sources other than weighing and penning • Asset Sustainability Ratio • Asset Consumption Ratio • Asset Renewal Funding Ratio 	<ul style="list-style-type: none"> • User satisfaction levels • Increased awareness of saleyards benefits by key users • Number of attendances or use of static displays in Agricultural Shows • Number of formal complaints / compliments by stakeholders in regard to activities at the Saleyards