

Council

POLICY REVIEW – Swimming Carnivals

Council Policy CS/SP/1 – Swimming Carnivals

Meeting Date: 24 April 2018

Number of Pages: 2

SWIMMING CARNIVALS

DIVISION AREA	BUSINESS UNIT	RESPONSIBILITY
Community Services	Community Services	Swimming Pool

OBJECTIVE

To assist the Pool Manager in making suitable arrangements ~~during~~ *for* Swimming Carnivals.

POLICY

~~That school and other similar type swimming carnival are permitted~~ *The Council will permit school and other similar type swimming carnivals* at the Mount Barker Swimming Pool, subject to:

1. The host organisation holding appropriate and adequate insurance for the event;
2. The host organisation providing adequate supervision for the event; and
3. Exclusion of members of the public from the main pool during such events.

ADOPTED: 26 SEPTEMBER 2006

LAST REVIEWED: 15 SEPTEMBER 2015

Council

POLICY REVIEW – Release of Impounded Animals

Council Policy RS/AC/1 – Release of Impounded
Animals

Meeting Date: 24 April 2018

Number of Pages: 2

POLICY NO: RS/AC/1

FORMER POLICY NO:

RELEASE OF IMPOUNDED ANIMALS

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Community Services <i>Executive Services</i>	Regulatory Services	Animal Control

OBJECTIVE

The objective of this Policy is to provide clear guidelines for conditions that must be met prior to the release of impounded animals back into the custody of their owners.

POLICY

1. This policy relates to impounded livestock, dogs and cats.
2. Cats or dogs impounded under the Dog Act 1976 and Cat Act 2011 are only to be released to the custody of their owners if the animal/s is/are micro chipped and registered.
3. Livestock impounded under the Local Government (Miscellaneous Provisions) Act 1960 Part XX will be subject to impoundment and sustenance fees. Owners will also be charged costs incurred by the Shire of Plantagenet for impoundment of the animals.
4. All impoundment and sustenance fees as set under the adopted fees and charges, and fines levied under the appropriate acts are to be paid prior to release of any animal. Sustenance fees will accumulate on a daily basis until the day of release.

ADOPTED: 3 MARCH 2015

LAST REVIEWED:

Council

FINANCIAL STATEMENTS – MARCH 2018

Financial Statements

Meeting Date: 24 April 2018

Number of Pages: 63

FINANCIAL STATEMENTS



FOR THE PERIOD ENDING

31 March 2018

Shire of Plantagenet
Financial Statements

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REPORT BY THE CHIEF EXECUTIVE OFFICER

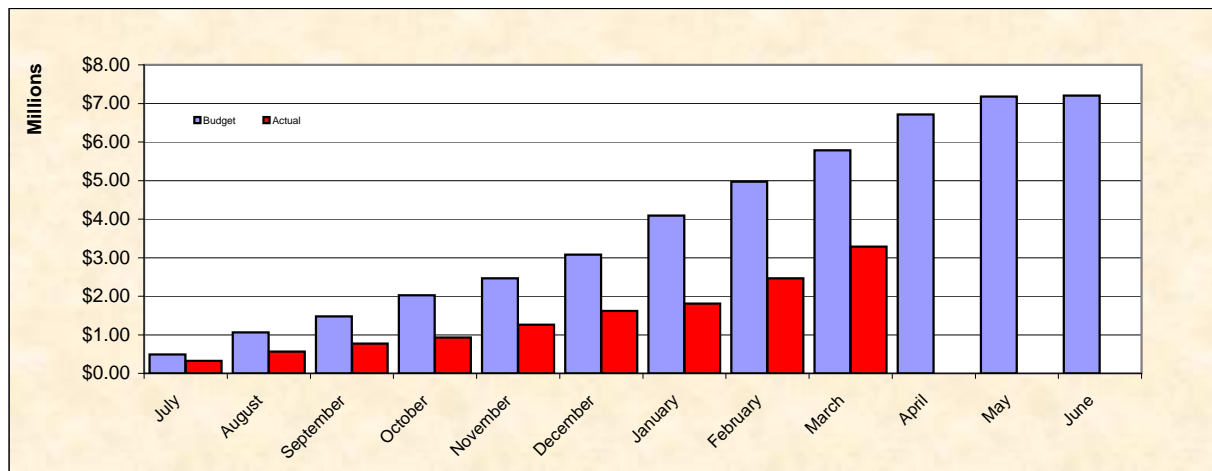
Basis of the Report

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

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

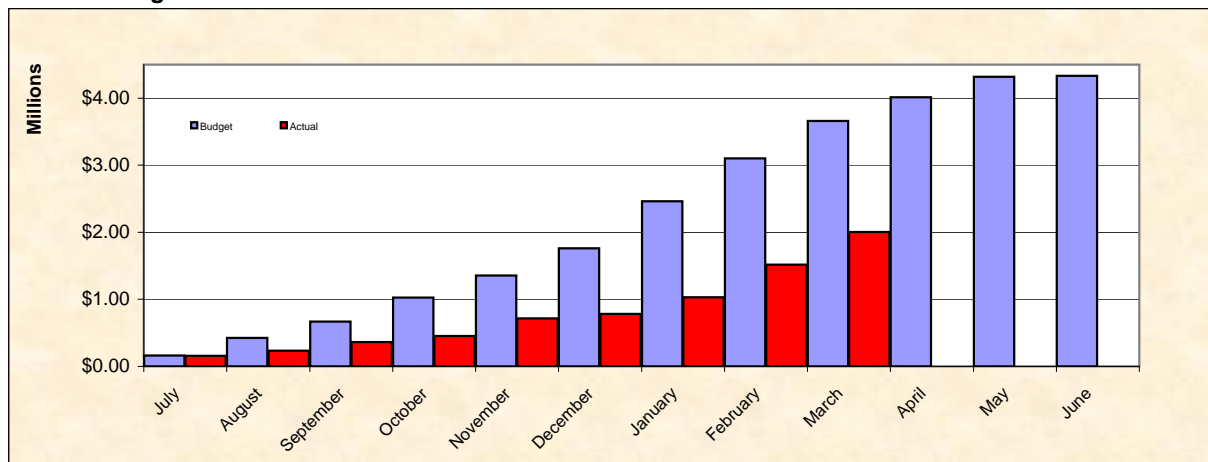
All bank account reconciliations are complete and up to date.

All Capital Projects



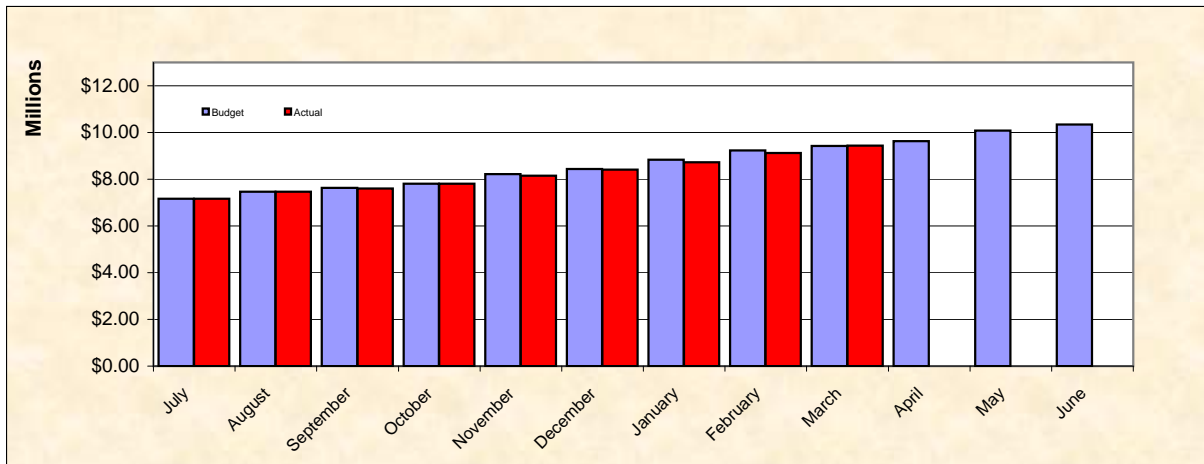
Capital outlays are currently running 43% under budget.

Roadworks Program



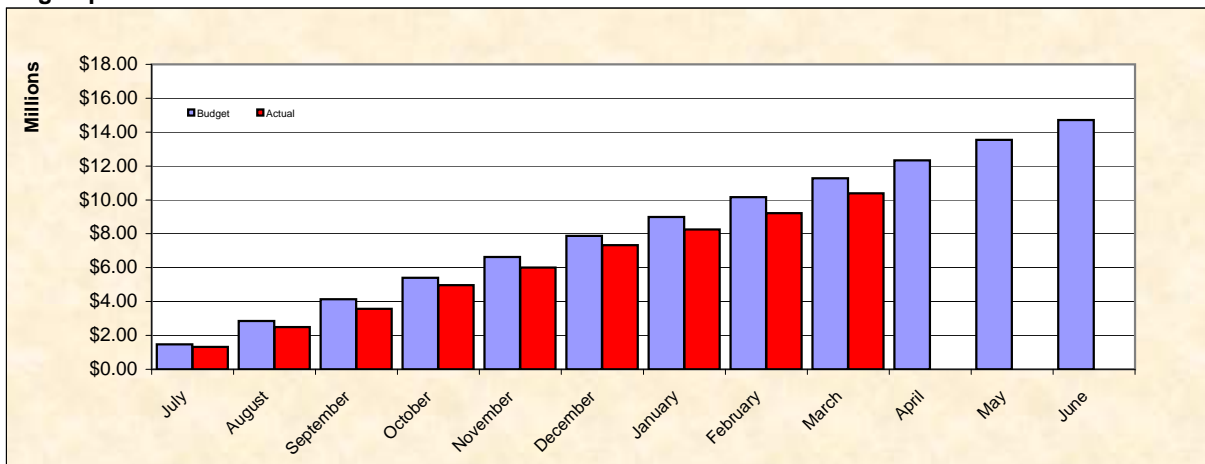
The roadworks program is currently running 45% under budget.

Operating Income



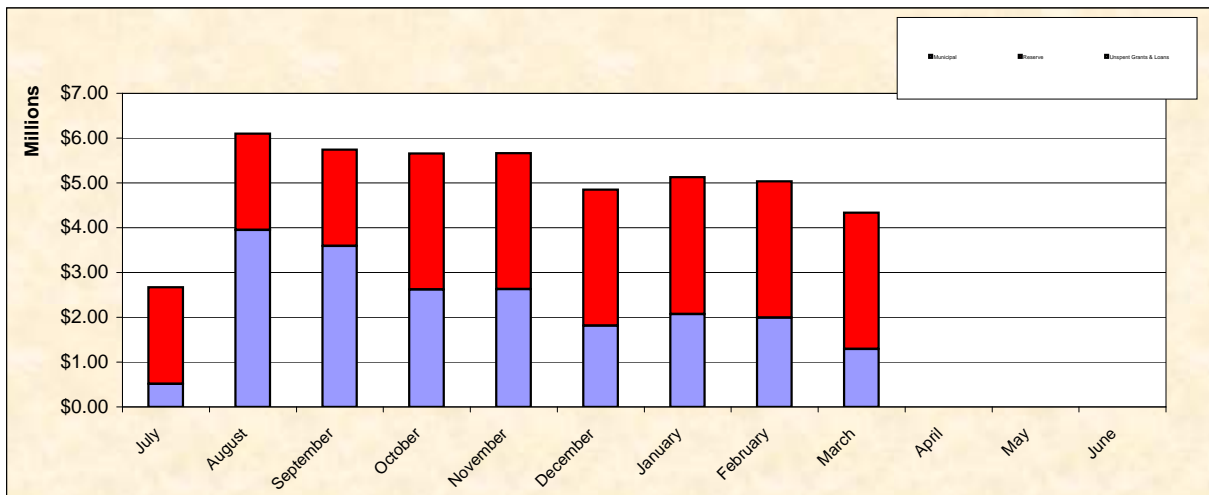
Operating income is currently running to budget.

Operating Expenditure

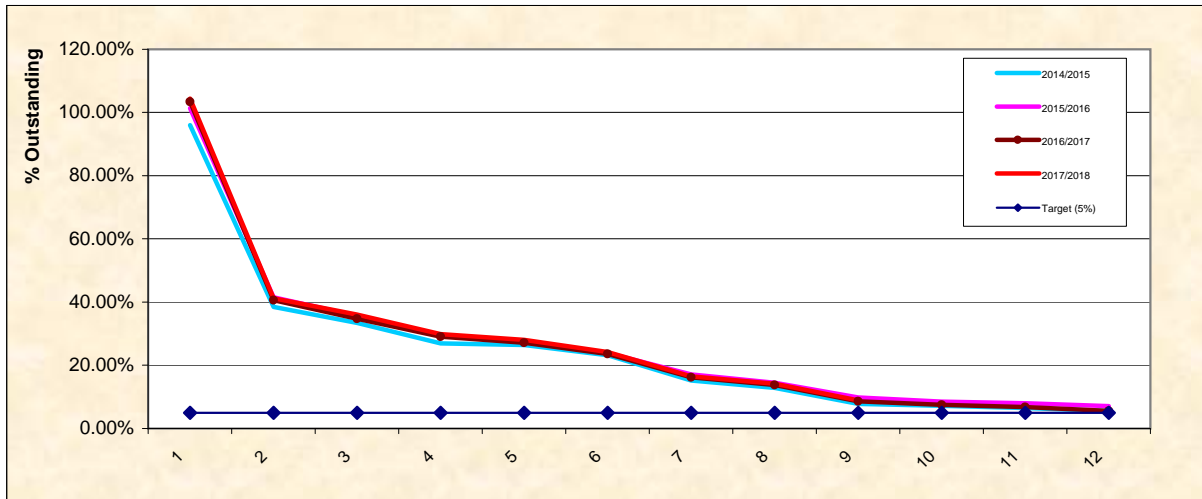


Operating Expenditure is currently running 7.8% under budget.

Cash Position



Rates Outstanding (Percent of Rates Raised)



Outstanding Rates are currently at 8.9%

Rob Stewart
Chief Executive Officer

	Original Budget 30-Jun-17	Amended Budget 30-Jun-17	Budget YTD 31/03/2018	Actual YTD 31/03/2018	Variance Actual to Budget YTD %
Surplus/Deficit at Start of Financial Year	\$ 1,107,370	\$ 1,107,370		\$ 1,033,078	
Revenues (Excluding Rates and Non-Operating Grants Subsidies and Contributions)					
General Purpose Funding	\$ 1,250,619	\$ 1,106,892	\$ 859,445	\$ 866,859	101%
Governance	\$ 68,020	\$ 71,520	\$ 51,515	\$ 49,826	97%
Law, Order & Public Safety	\$ 231,770	\$ 247,346	\$ 131,270	\$ 123,503	94%
Health	\$ 79,400	\$ 79,400	\$ 60,413	\$ 58,665	97%
Education & Welfare	\$ 55,804	\$ 55,804	\$ 34,227	\$ 34,075	100%
Community Amenities	\$ 545,200	\$ 552,700	\$ 493,375	\$ 471,484	96%
Recreation & Culture	\$ 320,524	\$ 321,398	\$ 253,117	\$ 242,875	96%
Transport	\$ 26,000	\$ 1,000	\$ 750	\$ 418	56%
Economic Services	\$ 1,051,520	\$ 1,011,520	\$ 720,326	\$ 801,243	111%
Other Property & Services	\$ 125,929	\$ 125,929	\$ 67,392	\$ 40,412	60%
	\$ 3,754,786	\$ 3,573,509	\$ 2,671,829	\$ 2,689,360	101%
Expenditure					
General Purpose Funding	\$ (385,299)	\$ (385,299)	\$ (264,678)	\$ (250,239)	95%
Governance	\$ (899,643)	\$ (882,000)	\$ (648,631)	\$ (631,986)	97%
Law, Order & Public Safety	\$ (966,046)	\$ (981,622)	\$ (767,288)	\$ (679,468)	89%
Health	\$ (276,123)	\$ (227,074)	\$ (172,032)	\$ (150,522)	87%
Education & Welfare	\$ (145,346)	\$ (152,916)	\$ (123,827)	\$ (104,952)	85%
Community Amenities	\$ (1,516,703)	\$ (1,570,704)	\$ (1,199,090)	\$ (1,085,124)	90%
Recreation & Culture	\$ (3,218,648)	\$ (3,209,898)	\$ (2,467,560)	\$ (2,161,191)	88%
Transport	\$ (5,275,735)	\$ (5,259,800)	\$ (4,035,729)	\$ (3,977,188)	99%
Economic Services	\$ (1,952,618)	\$ (1,926,116)	\$ (1,491,312)	\$ (1,389,251)	93%
Other Property & Services	\$ (121,743)	\$ (123,994)	\$ (97,308)	\$ 45,299	-47%
	\$ (14,757,904)	\$ (14,719,423)	\$ (11,267,455)	\$ (10,384,623)	92%
Adjustments for Non Cash Items:					
(Profit)/Loss on Asset Disposals	\$ 147,845	\$ 147,845	\$ 136,978	\$ -	0%
Annual Leave Accrual	\$ 12,439	\$ 12,439	\$ 9,329	\$ -	0%
Long Service Leave Accrual	\$ 66,920	\$ 66,920	\$ 50,190	\$ -	0%
Depreciation on Assets	\$ 6,028,177	\$ 6,050,740	\$ 4,543,355	\$ 4,428,728	97%
Amount Attributable to Operating Activities	\$ (3,640,368)	\$ (3,760,600)	\$ (3,855,773)	\$ (2,233,456)	
Investing Activities					
Non-operating Grants, Subsidies and Contributio	\$ 1,622,622	\$ 3,346,108	\$ 1,128,106	\$ 1,446,223	0%
- Land & Buildings	\$ (1,195,467)	\$ (1,242,747)	\$ (1,181,453)	\$ (804,241)	68%
- Plant & Machinery	\$ (1,104,409)	\$ (1,505,894)	\$ (820,962)	\$ (391,549)	48%
- Furniture & Equipment	\$ (56,543)	\$ (56,543)	\$ (54,043)	\$ (30,562)	0%
- Infrastructure	\$ (2,621,310)	\$ (4,262,592)	\$ (3,605,052)	\$ (1,941,793)	54%
Proceeds from Disposal of Assets	\$ 290,182	\$ 721,667	\$ 170,988	\$ 133,764	0%
Amount Attributable to Investing Activities	\$ (3,064,925)	\$ (3,000,002)	\$ (4,362,417)	\$ (1,588,159)	
Financing Activities					
Proceeds from New Debentures	\$ -	\$ -	\$ -	\$ -	0%
Repayment of Debentures	\$ (350,832)	\$ (350,832)	\$ (205,252)	\$ (173,342)	0%
Self Supporting Loan Principal Revenue	\$ 144,442	\$ 144,442	\$ 72,221	\$ 72,545	0%
Transfers to Reserves (incl interest)	\$ (943,323)	\$ (937,323)	\$ (923,573)	\$ (907,660)	98%
Transfers from Reserves	\$ 1,118,777	\$ 1,194,777	\$ -	\$ -	0%
Transfers from Trust Funds	\$ -	\$ -	\$ -	\$ (142)	0%
Suspense Items and Other Adjustments	\$ -	\$ -	\$ -	\$ (99,635)	
Amount Attributable to Financing Activities	\$ (30,936)	\$ 51,065	\$ (1,056,604)	\$ (1,108,234)	
LESS Net Current Assets Year to Date	\$ -	\$ -	\$ 1,817,586	\$ 1,817,586	

Note 1 - NET CURRENT ASSETS

For the Period Ended 31 March 2018

CURRENT ASSETS

Cash and Cash Equivalents

Unrestricted Municipal - Cash on Hand	\$ 3,700	\$ 3,700	\$ 3,500
Unrestricted Municipal - Cash at Bank	\$ 798,011	\$ 729,429	\$ 1,289,718
Reserve Funds	\$ 2,068,460	\$ 2,150,950	\$ 3,042,182
Restricted Funds (Unspent Grants)	\$ -	\$ -	\$ -
Restricted Funds (Unspent Loan Funds)	\$ -	\$ -	\$ -
	\$ 2,870,171	\$ 2,884,079	\$ 4,335,401

Trade and Other Receivables

Rates and Rates Rebates	\$ 357,737	\$ 357,737	\$ 573,999
ESL Receivable	\$ 9,019	\$ 9,019	\$ 13,966
Sundry Debtors	\$ 93,244	\$ 93,244	\$ 83,710
Other Receivables	\$ 42,320	\$ 7,320	\$ 7,320
GST Receivable	\$ (43,567)	\$ (43,567)	\$ (76,269)
Inventories	\$ 66,326	\$ 43,452	\$ 77,169
Provision for Doubtful Debts	\$ -	\$ -	\$ (10,288)
	\$ 525,080	\$ 467,206	\$ 669,608

TOTAL CURRENT ASSETS

\$ 3,395,251	\$ 3,351,286	\$ 5,005,009
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LESS CURRENT LIABILITIES

Trade and Other Payables

ESL Liability	\$ (254,334)	\$ 2,509	\$ (24,818)
Sundry Creditors	\$ -	\$ (210,409)	\$ (150,270)
Other Creditors	\$ (8,653)	\$ (8,653)	\$ (5,058)
GST Liability	\$ 43,567	\$ 43,567	\$ 42,164
Accrued Interest on Debentures	\$ -	\$ -	\$ (7,259)
Accrued Salaries and Wages	\$ -	\$ -	\$ -
	\$ (219,421)	\$ (172,987)	\$ (145,241)

Less: Cash - Reserves & Restricted

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

\$ 1,107,370	\$ 1,027,348	\$ 1,817,586
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Reserve Description	Opening Balance (Est.) 1-Jul-17	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 31-Mar-18
Employee Entitlements Reserve	\$ 88,379	\$ 1,034	\$ -	\$ 25,000	\$ 114,414
Plant Replacement Reserve	\$ 798,170	\$ 11,158	\$ -	\$ 425,000	\$ 1,234,328
Drainage and Water Management Reserve	\$ 80,353	\$ 733	\$ -	\$ -	\$ 81,086
Hockey Ground Carpet Replacement	\$ 18,478	\$ 333	\$ -	\$ 18,000	\$ 36,811
Mount Barker Memorial Swimming Pool Reserve	\$ 96,496	\$ 1,172	\$ -	\$ 32,000	\$ 129,668
Waste Management Reserve	\$ 148,057	\$ 1,351	\$ -	\$ -	\$ 149,408
Computer Software/Hardware Upgrade Reserve	\$ 20,590	\$ 279	\$ -	\$ 10,000	\$ 30,869
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 180,112	\$ 2,707	\$ -	\$ 116,670	\$ 299,489
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 173,682	\$ 2,294	\$ -	\$ 77,780	\$ 253,756
Building Renewal Reserve	\$ 112,890	\$ 1,030	\$ -	\$ -	\$ 113,920
Outstanding Land Resumptions Reserve	\$ 35,977	\$ 328	\$ -	\$ -	\$ 36,306
Natural Disaster Reserve	\$ 41,556	\$ 744	\$ -	\$ 40,000	\$ 82,300
Plantagenet Medical Centre Reserve	\$ 202,407	\$ 2,526	\$ -	\$ 74,500	\$ 279,433
Spring Road Roadworks Reserve	\$ 52,478	\$ 479	\$ -	\$ -	\$ 52,957
Community Resource Centre Building Reserve	\$ 7,391	\$ 133	\$ -	\$ 7,210	\$ 14,734
Museum Complex Shingle Roof Reserve	\$ 67,752	\$ 618	\$ -	\$ -	\$ 68,370
Standpipe Reserve	\$ 9,752	\$ 180	\$ -	\$ 10,000	\$ 19,932
Paths and Trails Reserve	\$ -	\$ 182	\$ -	\$ 20,000	\$ 20,182
Capital Improvements and Major Refurbishments Reserve	\$ -	\$ 219	\$ -	\$ 24,000	\$ 24,219
Totals	\$ 2,134,522	\$ 27,500	\$ -	\$ 880,160	\$ 3,042,182

Notes:

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

PURPOSE OF RESERVE ACCOUNTS
Employee Entitlements Reserve

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

Plant Replacement Reserve

To fund the purchase of works vehicles, plant and machinery

Drainage and Water Management Reserve

To fund the planning and construction of drainage and water management projects

Land Rehabilitation Reserve

For the rehabilitation of the old saleyards site on Woogenellup Road

Mount Barker Memorial Swimming Pool Reserve

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

Waste Management Reserve

For the funding of waste management infrastructure and major items of associated plant and equipment

Computer Software/Hardware Upgrade Reserve

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

Mount Barker Regional Saleyards Capital Improvements Reserve

To fund capital works at the Mount Barker Regional Saleyards

Mount Barker Regional Saleyards Operating Loss Reserve

To require the Saleyards to operate in a self sufficient manner by retaining a proportion of operating surpluses to fund operating deficits

Building Renewal Reserve

To fund major planned building renewal projects

Outstanding Land Resumptions Reserve

For old / outstanding obligations for land resumptions associated with road realignments and the like

Natural Disaster Reserve

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

Plantagenet Medical Centre Reserve

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

Spring Road Roadworks Reserve

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

Community Resource Centre Building Reserve

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

Museum Complex Shingle Roof Reserve

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

Standpipe Reserve

To fund the repair, renewal and upgrade of water standpipes

Paths and Trails Reserve

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

Capital Improvements and Major Refurbishments Reserve

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

Note 3 - INVESTMENT DETAILS

For the Period Ended 31 March 2018

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
22-Jun-2017	CBA 36577207/90	TD	\$ 500,000	1.79%	24-Jul-2017	Matured	\$ 807
29-May-2017	Bendigo 2283961	TD	\$ 500,000	2.10%	31-Jul-2017	Matured	\$ 1,812
15-Jun-2017	Bendigo 2300052	TD	\$ 500,000	2.50%	15-Sep-2017	Matured	\$ 3,151
10-May-2017	Bendigo 150294262	TD	\$ 384,769	2.05%	10-Aug-2017	Matured	\$ 1,988
28-Aug-2017	Bendigo 2370140	TD	\$ 500,000	2.25%	28-Sep-2017	Matured	\$ 955
31-Jul-2017	Bendigo 2344643	TD	\$ 500,000	2.40%	31-Oct-2017	Matured	\$ 3,025
24-Jul-2017	CBA 36577207/94	TD	\$ 500,000	2.08%	23-Oct-2017	Matured	\$ 2,593
10-May-2017	Bendigo 150294262	TD	\$ 386,757	2.05%	10-Nov-2017	Matured	\$ 1,998
28-Aug-2017	Bendigo 2370138	TD	\$ 500,000	2.25%	28-Nov-2017	Matured	\$ 2,836
28-Aug-2017	Bendigo 2370137	TD	\$ 500,000	2.25%	28-Nov-2017	Matured	\$ 2,836
15-Sep-2017	Bendigo 2389058	TD	\$ 500,000	2.00%	15-Nov-2017	Matured	\$ 1,671
23-Oct-2017	CBA 36577207/100	TD	\$ 500,000	2.34%	21-Dec-2017	Matured	\$ 1,633
28-Sep-2017	Bendigo 2401861	TD	\$ 500,000	2.25%	28-Dec-2017	Matured	\$ 2,805
28-Nov-2017	Bendigo 2458176	TD	\$ 500,000	1.65%	28-Dec-2017	Matured	\$ 678
08-Sep-2017	CBA 36577207/98	TD	\$ 500,000	2.34%	08-Jan-2018	Matured	\$ 3,943
21-Dec-2017	CBA 36577207	TD	\$ 500,000	2.34%	22-Jan-2018	Matured	\$ 798
31-Oct-2017	Bendigo 2432443	TD	\$ 500,000	2.30%	29-Jan-2018	Matured	\$ 2,836
28-Dec-2017	Bendigo 2488180	TD	\$ 500,000	1.65%	29-Jan-2018	Matured	\$ 723
28-Nov-2017	Bendigo 2458259	TD	\$ 500,000	2.00%	29-Jan-2018	Matured	\$ 1,699
01-Sep-2017	CBA 36577207/96	TD	\$ 500,000	2.38%	28-Feb-2018	Matured	\$ 5,868
06-Sep-2017	CBA 36577207/97	TD	\$ 500,000	2.36%	06-Feb-2018	Matured	\$ 4,946
08-Jan-2018	CBA 36577207	TD	\$ 500,000	1.82%	07-Feb-2018	Matured	\$ 748
29-Jan-2018	Bendigo 2513909	TD	\$ 500,000	1.70%	28-Feb-2018	Matured	\$ 699
10-Nov-2017	Bendigo 150294262	TD	\$ 388,755	2.05%	10-Feb-2018	Matured	\$ 2,009
22-Jan-2018	CBA 36577207	TD	\$ 500,000	2.09%	23-Mar-2018	Matured	\$ 1,718
28-Feb-2018	CBA 36577207	TD	\$ 500,000	1.82%	12-Mar-2018	Matured	\$ 823
06-Feb-2018	CBA 36577207	TD	\$ 500,000	2.05%	09-Apr-2018		
07-Feb-2018	CBA 36577207	TD	\$ 500,000	2.08%	30-Apr-2018		
12-Mar-2018	CBA 36577207	TD	\$ 500,000	1.82%	11-Apr-2018		
28-Feb-2018	Bendigo 2543914	TD	\$ 500,000	1.70%	29-Mar-2018	Matured	\$ 675
10-Feb-2018	Bendigo 150294262	TD	\$ 390,764	1.70%	10-Apr-2018		
29-Jan-2018	Bendigo 2514087	TD	\$ 500,000	2.20%	30-Apr-2018		
29-Jan-2018	Bendigo 2513956	TD	\$ 500,000	1.95%	29-Mar-2018	Matured	\$ 1,576
29-Mar-2018	Bendigo 2571880	TD	\$ 500,000	1.75%	30-Apr-2018		
Total Interest Earned YTD							\$ 57,847
Total Budget YTD							\$ 49,014
Total Budget							\$ 67,000

Note 4 - MATERIAL VARIANCE EXPLANATION

For the Period Ended 31 March 2018

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

The Council has resolved that the following be adopted for reporting material variances in assessing statements of financial activity for the 2016/2017 financial year:

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

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

	Budget Variance \$	Budget Variance %	Primary Reason
OPERATING INCOME			
Rates			
10004.0069 Rates Penalties & Fees - Legal Costs Reimbursed	\$ 9,254	-22%	Legal costs incurred are below budget, therefore reimbursements below budget.
10004.0095 Rates Penalties & Fees - Penalty Interest	\$ 7,724	-23%	Outstanding rates debt continues to reduce.
Waste Disposal Sites			
10098.0147 Other Revenue - Tipping Fees	\$ 9,486	-13%	Income to date less than budgeted. No large recoups to date.
Cemeteries			
11013.0237 Other Income - Cemetery Fees & Charges	\$ 17,150	-38%	Fees and charges for cemeteries less than budgeted. Little activity in cemeteries to date; expenditure below budget
Mount Barker Swimming Pool			
10113.0044 Other Revenue - Entry Fees	\$ 5,960	-22%	Due to late opening of pool this year budgeted entry fees have not reached target to date
10113.0238 Other Revenue - Kiosk Sales	\$ 5,860	-33%	Due to late opening of pool this year budgeted kiosk sales have not reached target to date
Other Recreation and Culture			
10126.0397 Grant Income - Kidsport Program	\$ 8,403	-42%	Expenditure on Kidsport less than budget to date, corresponding income is under budget. Kidsport now invoiced as expended.
Building Control			
10155.0247 Other Revenue - BCITF Levy	\$ 6,427	-34%	BCITF Levy payments below budget with corresponding below budget levy income.
Private Works			
10159.0015 Private Works Recoups	\$ 21,806	-95%	Demand for Private Works has been minimal.
OPERATING EXPENDITURE			
Overheads Administration			
20048.0270 Office Expenses - Software Support Contracts	\$ 16,565	15%	Increased costs associated with software support have exceeded budget to date.
Health Administration and Inspection			
20111.0130 Employee Costs - Salaries	\$ 5,608	35%	EHO salary expenses over budget. Previous budget review did not include admin allocations.
Domestic Refuse Collection			
20159.0334 Refuse Collection & Recycling	\$ 24,430	16%	Charges exceed budget to date. Budget did not anticipate contracted price increases.
Public Halls and Civic Centres			
20193.0052 Building & Grounds (PC) - Grounds Maintenance	\$ 9,286	248%	General gardening and staff costs associated with grounds maintenance. In particular Plantagenet District Hall and Kendenup Hall.
Parks and Recreation Grounds			
20212.0048 Parks Mtce (PC) - Facilities Operating	\$ 7,619	41%	Water used for Sounness Park Football oval from Warburton Road Standpipe to 28 March is 4,651 kilolitres (\$9,667)
Tourism and Area Promotion			
21311.0370 Other Expenses - District & Area Promotion	\$ 26,414	59%	Budget error did not correctly link FAGS grants to the District & Area Promotion budget item
Saleyards			
21325.0011 Building & Grounds (PC) - Facility Operating	\$ 24,817	47%	Electricity and Water costs due to additional power and water usage over period of triple sales.
Other Economic Services			
21328.0319 Water Supply (Standpipes)	\$ 8,775	33%	Water supply for Sounness Park Football oval from Warburton Road Standpipe to 28 March is 4,651 kilolitres (\$9,667)
Public Works Overheads			
20260.0266 Employee Costs - Uniforms, Clothing & Accessories	\$ 6,788	40%	Costs associated with protective wear has exceeded full annual budget.
Plant Operation Costs			
20266.0344 Employee Costs - Salaries (Plant Repairs)	\$ 16,405	55%	Repairs and maintenance of plant expenditure over budget to date.
20266.0351 Employee Costs - Apprentice / Trainee	\$ 7,481	28%	Increase in apprentice costs as apprentices commence further into the apprenticeship program.
20281.0344 Operating Costs - Courier & Freight	\$ 5,505	49%	Courier fees have exceeded budget to date.
20281.0343 Operating Costs - Plant Service/Repairs	\$ 20,688	23%	Plant repairs exceeded budget to date.
CAPITAL EXPENDITURE			
Other Recreation and Culture			

Note 4 - MATERIAL VARIANCE EXPLANATION

For the Period Ended 31 March 2018

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

The Council has resolved that the following be adopted for reporting material variances in assessing statements of financial activity for the 2016/2017 financial year:

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

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

	Budget Variance \$	Budget Variance %	Primary Reason
50407.0252 Recreation & Cultural Buildings (PC) - Building Renewal	\$ 5,045	34%	Replace Veranda at Old Police Station Museum. Additional urgent work higher than predicted in January budget review.
Road Construction			
Own Source			
51717.0250 Fourth Avenue - SLK 0.00 to 0.61	\$ 34,263	42%	Road project under budgeted. Savings expected to be made on other road projects.
Cattle Saleyards			
51323.0006 Purchase Vehicle - Saleyards Manager	\$ 7,846	24%	Overall lowest price net result for vehicle purchases resulted in net over budget item for Saleyards.
CAPITAL INCOME			
Road Construction			
41201.0207 Direct Road Grants - State Road Project Grants	\$ 34,074	-20%	State road Grants progress payments due.
41201.0008 Direct Road Grants - Black Spot Funding	\$ 56,991	0%	Black spot funded road projects not undertaken to date.



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

PROGRAM 3 - GENERAL PURPOSE FUNDING

RATES

Operating Expenditure

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Employee Costs - Salaries	DCEO	20000.0130	\$ (62,857)	\$ (62,857)	\$ (48,351)	\$ (44,644)	
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,859)	\$ (5,859)	\$ (4,507)	\$ (4,238)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (400)	\$ (300)	\$ (381)	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (2,031)	\$ (2,031)	\$ (2,031)	\$ (1,534)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (21)	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (9,000)	\$ (6,750)	\$ (7,081)	
Other Expenses - Donations	DCEO	20009.0255	\$ (500)	\$ (500)	\$ (500)	\$ -	
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (4,746)	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	\$ (60,000)	\$ (60,000)	\$ (45,000)	\$ (37,105)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (238)	
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (500)	\$ (375)	\$ -	
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (35,000)	\$ (35,000)	\$ -	\$ (3,242)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (142,175)	\$ (142,175)	\$ (106,631)	\$ (107,047)	
<i>Sub-total - Cash</i>			\$ (330,822)	\$ (330,822)	\$ (223,820)	\$ (210,276)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (50)	\$ (50)	\$ (38)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ (850)	\$ (850)	\$ (638)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (900)	\$ (900)	\$ (675)	\$ -	
Total Operating Expenditure			\$ (331,722)	\$ (331,722)	\$ (224,495)	\$ (210,276)	

Operating Income

General Rate GRV - Rates	DCEO	10000.0414	\$ 2,133,381	\$ 2,133,381	\$ 2,133,381	\$ 2,133,382	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	\$ -	\$ 14,160	\$ 10,620	\$ 14,393	
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -	\$ (1,289)	
General Rate UV - Rates	DCEO	10001.0414	\$ 4,602,848	\$ 4,602,848	\$ 4,602,848	\$ 4,600,177	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	\$ -	\$ -	\$ -	\$ (517)	
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ -	\$ -	\$ 277	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,000	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ -	\$ -	\$ 65	
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ -	\$ -	\$ -	\$ 382	
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,000	\$ 15,000	\$ 11,250	\$ 12,069	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 15,000	\$ 11,250	\$ 15,930	
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 20,000	\$ 15,000	\$ 21,978	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 55,000	\$ 55,000	\$ 41,250	\$ 31,996	▼ \$ 9,254 -22%

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	\$ -	\$ -	\$ -	\$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 45,000	\$ 45,000	\$ 33,750	\$ 26,026	▼ \$ 7,724 -23%
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	\$ -	\$ -	\$ -	\$ -	
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,300	\$ 1,300	\$ 975	\$ -	
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 70	\$ 70	\$ 53	\$ -	
Total Operating Income			\$ 6,891,700	\$ 6,905,860	\$ 6,864,477	\$ 6,858,870	
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398	\$ (888,323)	\$ (882,323)	\$ (882,323)	\$ (880,160)	
Transfer Interest to Reserve Funds	DCEO	50301.0399	\$ (55,000)	\$ (55,000)	\$ (41,250)	\$ (27,500)	
Total Transfers to Reserve Funds			\$ (943,323)	\$ (937,323)	\$ (923,573)	\$ (907,660)	
Operating Expenditure							
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -	\$ -	
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ (500)	\$ (375)	\$ -	
Admin Services Allocation	DCEO	20278.0308	\$ (53,077)	\$ (53,077)	\$ (39,808)	\$ (39,963)	
Total Operating Expenditure			\$ (53,577)	\$ (53,577)	\$ (40,183)	\$ (39,963)	
Operating Income							
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	\$ 431,028	\$ 368,072	\$ 276,054	\$ 276,054	
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	\$ 198,950	\$ 117,950	\$ 117,950	\$ 118,234	
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	\$ 396,971	\$ 397,200	\$ 297,900	\$ 297,900	
Interest on Municipal Investments	DCEO	10009.0067	\$ 12,000	\$ 12,000	\$ 7,764	\$ 22,675	
Interest on Reserve Funds	DCEO	10009.0066	\$ 55,000	\$ 55,000	\$ 41,250	\$ 40,562	
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 900	\$ -	
Total Operating Income			\$ 1,095,149	\$ 951,422	\$ 741,818	\$ 755,424	
TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES			\$ (385,299)	\$ (385,299)	\$ (264,678)	\$ (250,239)	
TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME			\$ 7,986,849	\$ 7,857,282	\$ 7,606,295	\$ 7,614,294	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	\$ -	\$ -	\$ -	\$ -	-
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	-
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105	\$ -	\$ -	\$ -	\$ -	-
Total Capital Income			\$ -	\$ -	\$ -	\$ -	-
Operating Expenditure							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	-
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (205)	(205)
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	\$ (20,000)	\$ (20,000)	\$ (15,000)	\$ (9,779)	(9,779)
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	\$ (20,000)	\$ (20,000)	\$ (15,000)	\$ (14,765)	(14,765)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (5,761)	(5,761)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,658)	\$ (1,658)	\$ (1,243)	\$ (1,108)	(1,108)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (79,580)	\$ (79,580)	\$ (59,685)	\$ (57,300)	(57,300)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,630)	\$ (6,630)	\$ (4,973)	\$ (4,431)	(4,431)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (5,532)	(5,532)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (22,935)	(22,935)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (1,507)	(1,507)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	-
Vehicle Running Costs - Elected Members	MGR WORKS	20401.0182	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (2,653)	(2,653)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ (25,000)	\$ (7,357)	\$ (7,357)	\$ (7,357)	(7,357)
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (128,654)	\$ (128,654)	\$ (96,491)	\$ (96,867)	(96,867)
<i>Sub-total - Cash</i>			\$ (332,522)	\$ (314,879)	\$ (247,498)	\$ (230,200)	(230,200)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (6,840)	\$ (6,840)	\$ (5,130)	\$ (5,079)	(5,079)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Non Cash</i>			\$ (6,840)	\$ (6,840)	\$ (5,130)	\$ (5,079)	(5,079)
Total Operating Expenditure			\$ (339,361)	\$ (321,718)	\$ (252,628)	\$ (235,280)	(235,280)
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	\$ 1,500	\$ 658	658
Total Operating Income			\$ 2,000	\$ 2,000	\$ 1,500	\$ 658	658

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
OTHER GOVERNANCE							
Operating Expenditure							
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (8,888)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (2,307)	
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ -	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	\$ (7,000)	\$ (7,000)	\$ (5,250)	\$ (2,700)	
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (26,000)	\$ (26,000)	\$ (10,000)	\$ (13,058)	
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (1,475)	
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (7,000)	\$ (5,250)	\$ (3,640)	
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (395,894)	\$ (395,894)	\$ (302,921)	\$ (302,906)	
<i>Sub-total - Cash</i>			\$ (465,894)	\$ (465,894)	\$ (345,921)	\$ (334,974)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ -	\$ -	\$ -	\$ (1,339)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ (1,339)	
Total Operating Expenditure			\$ (465,894)	\$ (465,894)	\$ (345,921)	\$ (336,313)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 100	\$ 100	\$ 75	\$ 80	
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ -	\$ -	\$ 0	
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 12,000	\$ 12,000	\$ 9,000	\$ 11,429	
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 3,120	\$ 3,120	\$ 2,340	\$ -	
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 300	\$ 225	\$ 909	
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ 3,500	\$ 3,500	\$ 3,538	
Reimbursements - Other	DCEO	10016.0229	\$ 50,000	\$ 50,000	\$ 34,500	\$ 33,210	
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 500	\$ 375	\$ -	
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ <i>66,020</i>	\$ <i>69,520</i>	\$ <i>50,015</i>	\$ <i>49,167</i>	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 66,020	\$ 69,520	\$ 50,015	\$ 49,167	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (147,610)	\$ (147,610)	\$ (73,805)	\$ (72,746)	
Total Principal Repayments			\$ (147,610)	\$ (147,610)	\$ (73,805)	\$ (72,746)	
Operating Expenditure							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (94,388)	\$ (94,388)	\$ (50,083)	\$ (52,927)	
Total Operating Expenditure			\$ (94,388)	\$ (94,388)	\$ (50,083)	\$ (52,927)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	\$ (12,000)	\$ (12,000)	\$ (9,000)	\$ (1,497)	
Purchase Vehicle - CEO	MGR WORKS	50416.0006	\$ -	\$ -	\$ -	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	\$ -	\$ -	\$ -	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (8,990)	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	\$ (26,178)	\$ (26,178)	\$ (19,634)	\$ -	
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)	\$ (4,636)	
Total Capital Expenditure			\$ (63,978)	\$ (63,978)	\$ (51,934)	\$ (15,123)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (17,191)	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (1,896)	
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,073,879)	\$ (1,073,879)	\$ (826,061)	\$ (831,618)	
Employee Costs - Superannuation	DCEO	20047.0141	\$ (136,981)	\$ (136,981)	\$ (105,370)	\$ (101,854)	
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (2,110)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (2,918)	
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (35,901)	\$ (35,901)	\$ (35,901)	\$ (27,109)	
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (9,000)	\$ (9,000)	\$ (6,750)	\$ (6,627)	
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ (100)	\$ (75)	\$ -	
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ (50)	\$ (38)	\$ -	
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -	\$ -	
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (10)	\$ (8)	\$ (5)	
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (70,000)	\$ (68,000)	\$ (68,000)	\$ (40,101)	
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (6,849)	
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (2,561)	
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	\$ (30,000)	\$ (30,000)	\$ (22,500)	\$ (22,625)	
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (5,000)	\$ (7,000)	\$ (4,000)	\$ (2,739)	
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (13,000)	\$ (13,000)	\$ (9,750)	\$ (11,944)	
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (14,000)	\$ (10,500)	\$ (6,893)	
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (18,000)	\$ (18,000)	\$ (13,500)	\$ (12,974)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (28,323)			
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (125,000)	\$ (125,000)	\$ (114,167)	\$ (130,732)	▲	\$ 16,565	15%
Office Expenses - Telephone	DCEO	20048.0144	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (17,377)			
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (42,554)			
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (3,754)			
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (40,000)	\$ (33,667)	\$ (25,062)			
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (1,797)			
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (2,520)			
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (38,000)	\$ (38,000)	\$ (28,500)	\$ (27,135)			
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (42,000)	\$ (42,000)	\$ (34,440)	\$ (37,891)			
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (1,618)			
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,000)	\$ (4,100)	\$ (5,611)			
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	MGR WORKS	20411.0052	\$ (7,000)	\$ (7,000)	\$ (5,250)	\$ (7,890)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (7,000)	\$ (7,000)	\$ (5,250)	\$ (6,612)			
<i>Sub-total - Cash</i>			\$ (1,861,921)	\$ (1,861,921)	\$ (1,493,075)	\$ (1,436,890)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (8,653)	\$ (8,653)	\$ (6,490)	\$ (10,000)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (134,284)	\$ (134,284)	\$ (100,713)	\$ (97,165)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (9,911)	\$ (9,911)	\$ (7,433)	\$ (8,784)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,609)	\$ (2,609)	\$ (1,957)	\$ (1,938)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ (3,831)	\$ (3,831)	\$ (2,873)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (26,459)	\$ (26,459)	\$ (19,844)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (185,746)	\$ (185,746)	\$ (139,310)	\$ (117,886)			
Sub-total Operating Expenditure			\$ (2,047,667)	\$ (2,047,667)	\$ (1,632,385)	\$ (1,554,776)			
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,047,667	\$ 2,047,667	\$ 1,632,385	\$ 1,547,310			
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ (7,466)			
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES			\$ (63,978)	\$ (63,978)	\$ (51,934)	\$ (15,123)			
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -			
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (899,643)	\$ (882,000)	\$ (648,631)	\$ (631,986)			
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 68,020	\$ 71,520	\$ 51,515	\$ 49,826			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION - COUNCIL

Capital Expenditure

Purchase Vehicle - Community Emergency Services Manager	MGR WORKS	50520.0006	\$	-	\$	-	\$	-	\$	-
Forest Hill BFB – 2.4 Broadacre – Single Cab	MGR COMM SVCS	50509.0006	\$	-	\$	(383,900)	\$	-	\$	-
Narpyrn BFB – Extension - Amenities / meeting room	MGR COMM SVCS	50517.0006	\$	-	\$	(47,585)	\$	(47,585)	\$	(25,570)
Fire Shed - Denbarker	MGR COMM SVCS	50529.0252	\$	(200,695)	\$	(200,695)	\$	(200,695)	\$	(144,294)
<i>Sub-total - Cash</i>			\$	(200,695)	\$	(632,180)	\$	(248,280)	\$	(169,864)
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	50501.0006	\$	-	\$	-	\$	-	\$	-
<i>Sub-total - Non Cash</i>			\$	-	\$	-	\$	-	\$	-
Total Capital Expenditure			\$	(200,695)	\$	(632,180)	\$	(248,280)	\$	(169,864)

Capital Income

Trade In Vehicle - Community Emergency Services Manager	MGR WORKS	40520.0105	\$	-	\$	-	\$	-	\$	-
Grant Income (Non Cash) - Forest Hill BFB – 2.4 Broadacre	MGR COMM SVCS	10511.0500	\$	-	\$	383,900	\$	-	\$	-
Grant Income (Non Cash) - Narpyrn BFB – Extension	MGR COMM SVCS	10511.0514	\$	-	\$	47,585	\$	-	\$	-
Grant Income (Non Cash) - Denbarker BFB Shed	MGR COMM SVCS	10511.0505	\$	188,987	\$	188,987	\$	137,102	\$	137,102
Total Capital Income			\$	188,987	\$	620,472	\$	137,102	\$	137,102

Operating Expenditure

Employee Costs - Conferences & Training	CESM	20072.0029	\$	(1,000)	\$	(1,000)	\$	(750)	\$	(444)
Employee Costs - Salaries	CESM	20072.0130	\$	(35,257)	\$	(35,257)	\$	(27,121)	\$	(21,350)
Employee Costs - Superannuation	CESM	20072.0141	\$	(11,331)	\$	(11,331)	\$	(8,716)	\$	(9,097)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$	(1,146)	\$	(1,146)	\$	(1,146)	\$	(865)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$	(400)	\$	(400)	\$	(300)	\$	-
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$	(90,205)	\$	(90,205)	\$	(69,388)	\$	(63,289)
Employee Costs - CESM - On Costs	MGR COMM SVCS	20072.0297	\$	(9,335)	\$	(9,335)	\$	(7,001)	\$	(5,923)
Office Expenses - Advertising	CESM	20073.0003	\$	(2,000)	\$	(2,000)	\$	(1,500)	\$	(669)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$	(10,000)	\$	(10,000)	\$	(7,500)	\$	(2,552)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$	(8,000)	\$	(8,000)	\$	(6,000)	\$	(6,576)
Fire Control & Hazard Reduction - Firebreak Inspections	RANGER	20077.0277	\$	(14,000)	\$	(14,000)	\$	(14,000)	\$	-
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	\$	(30,000)	\$	(30,000)	\$	(22,500)	\$	(16,155)
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	\$	(12,000)	\$	(12,000)	\$	(12,000)	\$	(1,608)
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$	(15,000)	\$	(15,000)	\$	(11,250)	\$	(1,670)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$	(97,679)	\$	(97,679)	\$	(73,260)	\$	(73,547)
<i>Sub-total - Cash</i>			\$	(337,353)	\$	(337,353)	\$	(262,432)	\$	(203,746)



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (32,323)	\$ (32,323)	\$ (24,242)	\$ (21,976)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (240,282)	\$ (240,282)	\$ (180,212)	\$ (184,826)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20076.0188	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ (96)	\$ (96)	\$ (72)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ (352)	\$ (352)	\$ (264)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (273,053)	\$ (273,053)	\$ (204,790)	\$ (206,802)	
Total Operating Expenditure			\$ (610,406)	\$ (610,406)	\$ (467,222)	\$ (410,548)	
Operating Income							
Grant Income - Emergency Services	CESM	10039.0159	\$ -	\$ -	\$ -	\$ -	
Contributions - Other	CESM	10042.0200	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 5,000	\$ 3,333	\$ 3,950	
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,770	\$ 49,770	\$ 33,180	\$ 30,065	
Other Revenue - Fines & Penalties Adjustments	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ 15,000	\$ -	\$ 1,250	
<i>Sub-total - Cash</i>			\$ 69,770	\$ 69,770	\$ 36,513	\$ 35,265	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 69,770	\$ 69,770	\$ 36,513	\$ 35,265	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
EMERGENCY SERVICES LEVY							
Operating Expenditure							
<u>Bush Fire Brigades</u>							
Other Expenses - Insurances	CESM	20513.0064	\$ (64,500)	\$ (64,500)	\$ (64,500)	\$ (58,187)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (454)	
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (11,500)	\$ (8,625)	\$ (10,430)	
Other Expenses - Purchase of Plant / Equipment (> \$1,200)	CESM	20513.0333	\$ (4,000)	\$ (10,076)	\$ (7,557)	\$ (4,145)	
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (16,000)	\$ (12,000)	\$ (10,486)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (9,942)	
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (702)	
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (25)	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (28,960)	\$ (28,960)	\$ (21,720)	\$ (26,500)	
Total Operating Expenditure			\$ (133,460)	\$ (149,036)	\$ (131,402)	\$ (120,872)	
Operating Income							
Grant Income - FESA Grant	CESM	10515.0201	\$ 133,460	\$ 149,036	\$ 74,518	\$ 69,768	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 133,460	\$ 149,036	\$ 74,518	\$ 69,768	
<u>State Emergency Service:</u>							
Operating Expenditure							
Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (2,044)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ (500)	\$ (375)	\$ -	
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (9,040)	\$ (9,040)	\$ (6,780)	\$ (6,885)	
Total Operating Expenditure			\$ (10,540)	\$ (10,540)	\$ (8,155)	\$ (8,929)	
Operating Income							
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,540	\$ 10,540	\$ 7,905	\$ 5,270	
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 10,540	\$ 10,540	\$ 7,905	\$ 5,270	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (854)	
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,780)	\$ (55,780)	\$ (42,908)	\$ (35,212)	
Employee Costs - Superannuation	RANGER	20078.0141	\$ (8,184)	\$ (8,184)	\$ (6,295)	\$ (5,981)	
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (400)	\$ (300)	\$ (198)	
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,813)	\$ (1,813)	\$ (1,813)	\$ (1,369)	
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ (500)	\$ (375)	\$ -	
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (111)	
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ -	\$ -	\$ -	\$ -	
Operating Expenses - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (1,637)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (2,825)	
Building & Grounds - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	
Building & Grounds - Building Operating	RANGER	20083.0011	\$ (500)	\$ (500)	\$ (410)	\$ (112)	
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (51,458)	\$ (51,458)	\$ (38,594)	\$ (38,745)	
<i>Sub-total - Cash</i>			\$ (132,635)	\$ (132,635)	\$ (101,194)	\$ (87,045)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,017)	\$ (2,017)	\$ (1,513)	\$ (1,545)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,851)	\$ (5,851)	\$ (4,388)	\$ (4,345)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ (262)	\$ (262)	\$ (197)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (581)	\$ (581)	\$ (436)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (8,711)	\$ (8,711)	\$ (6,534)	\$ (5,890)	
Total Operating Expenditure			\$ (141,346)	\$ (141,346)	\$ (107,728)	\$ (92,934)	
Operating Income							
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 14,000	\$ 14,000	\$ 9,333	\$ 12,339	
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ 1,000	\$ 750	\$ -	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 3,000	\$ 3,000	\$ 2,250	\$ 861	
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 18,000	\$ 18,000	\$ 12,333	\$ 13,200	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 18,000	\$ 18,000	\$ 12,333	\$ 13,200	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,891)	\$ (2,891)	\$ (2,224)	\$ (1,562)	
Employee Costs - Superannuation	RANGER	20084.0141	\$ (271)	\$ (271)	\$ (208)	\$ -	
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (500)	\$ (375)	\$ -	
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (425)	
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (1,662)	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ -	
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (32,841)	\$ (32,841)	\$ (24,631)	\$ (24,728)	
<i>Sub-total - Cash</i>			\$ (43,503)	\$ (43,503)	\$ (32,688)	\$ (28,378)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (7,070)	\$ (7,070)	\$ (5,303)	\$ (5,250)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (19,721)	\$ (19,721)	\$ (14,791)	\$ (12,557)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (26,791)	\$ (26,791)	\$ (20,093)	\$ (17,807)	
Total Operating Expenditure			\$ (70,294)	\$ (70,294)	\$ (52,781)	\$ (46,184)	
Operating Income							
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE			\$ (200,695)	\$ (632,180)	\$ (248,280)	\$ (169,864)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME			\$ 188,987	\$ 620,472	\$ 137,102	\$ 137,102	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (966,046)	\$ (981,622)	\$ (767,288)	\$ (679,468)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 231,770	\$ 247,346	\$ 131,270	\$ 123,503	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ -	
Employee Costs - Salaries	EHO	20111.0130	\$ (95,212)	\$ (21,052)	\$ (16,194)	\$ (21,802)	▲ \$ 5,608 35%
Employee Costs - Superannuation	EHO	20111.0141	\$ (10,328)	\$ (10,328)	\$ (7,945)	\$ (1,369)	
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (5,000)	\$ (30,110)	\$ (22,583)	\$ (22,728)	
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (400)	\$ (300)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,094)	\$ (3,094)	\$ (3,094)	\$ (2,337)	
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (500)	\$ (375)	\$ -	
Office Expenses - Telephone	EHO	20112.0144	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (165)	
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (1,365)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (13,000)	\$ (13,000)	\$ (9,750)	\$ (157)	
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (36,871)	\$ (36,871)	\$ (27,653)	\$ (27,761)	
<i>Sub-total - Cash</i>			\$ (172,906)	\$ (123,856)	\$ (94,269)	\$ (77,684)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20115.0036	\$ (1,043)	\$ (1,043)	\$ (782)	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ (285)	\$ (285)	\$ (213)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,931)	\$ (1,931)	\$ (1,448)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,259)	\$ (3,259)	\$ (2,444)	\$ -	
Total Operating Expenditure			\$ (176,165)	\$ (127,115)	\$ (96,713)	\$ (77,684)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 650	\$ 650	\$ 488	\$ 735	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Licence Fees	EHO	10069.0072	\$ -	\$ -	\$ -	\$ 357	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	
Other Revenue - Other Fees	EHO	10069.0248	\$ 800	\$ 800	\$ 600	\$ 760	
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Other	EHO	10067.0229	\$ 50	\$ 50	\$ 50	\$ -	
<i>Sub-total - Cash</i>			\$ 4,900	\$ 4,900	\$ 4,538	\$ 1,852	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 4,900	\$ 4,900	\$ 4,538	\$ 1,852	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
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)	\$ (1,500)	\$ (116)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,000)	\$ (4,100)	\$ (3,629)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (634)	
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (29,070)	\$ (29,070)	\$ (21,802)	\$ (21,888)	
<i>Sub-total - Cash</i>			\$ (39,070)	\$ (39,070)	\$ (29,652)	\$ (26,266)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (59,088)	\$ (59,088)	\$ (44,316)	\$ (45,234)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,801)	\$ (1,801)	\$ (1,351)	\$ (1,337)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (60,889)	\$ (60,889)	\$ (45,667)	\$ (46,572)	
Total Operating Expenditure			\$ (99,959)	\$ (99,959)	\$ (75,319)	\$ (72,838)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 74,500	\$ 74,500	\$ 55,875	\$ 56,813	
<i>Sub-total - Cash</i>			\$ 74,500	\$ 74,500	\$ 55,875	\$ 56,813	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 74,500	\$ 74,500	\$ 55,875	\$ 56,813	
TOTAL HEALTH CAPITAL EXPENSES			\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
TOTAL HEALTH CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL HEALTH OPERATING EXPENSES			\$ (276,123)	\$ (227,074)	\$ (172,032)	\$ (150,522)	
TOTAL HEALTH OPERATING INCOME			\$ 79,400	\$ 79,400	\$ 60,413	\$ 58,665	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 8 - EDUCATION & WELFARE							
OLD PRE-SCHOOL (Booth Street)							
Operating Income							
Other Income	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditure							
Building & Grounds (PC) - Building Operating - Preschool	BLDG SRVR	20131.0011	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
<i>Sub-total - Cash</i>			\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,690)	\$ (1,690)
OTHER EDUCATION							
Operating Expenditure							
Other Expenses - Donations	DCEO	20134.0255	\$ (5,000)	\$ (12,570)	\$ (12,570)	\$ (12,570)	\$ (12,570)
Other Expenses - Disbursement of Rental	CEO	20134.0286	\$ (19,226)	\$ (19,226)	\$ (14,420)	\$ (14,420)	\$ (14,420)
Other Expenses - Early Learning and Development Feasibility Project	MCS	20134.0298	\$ (5,300)	\$ (5,300)	\$ (5,300)	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ (1,000)	\$ (820)	\$ -	\$ -
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,984)	\$ (4,984)	\$ (3,738)	\$ (3,754)	\$ (3,754)
<i>Sub-total - Cash</i>			\$ (37,511)	\$ (45,081)	\$ (38,348)	\$ (30,744)	\$ (30,744)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (6,983)	\$ (6,983)	\$ (5,237)	\$ (6,512)	\$ (6,512)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,740)	\$ (2,740)	\$ (2,055)	\$ (2,035)	\$ (2,035)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,723)	\$ (9,723)	\$ (7,292)	\$ (8,547)	\$ (8,547)
Total Operating Expenditure			\$ (47,234)	\$ (54,804)	\$ (45,641)	\$ (39,292)	\$ (39,292)
Operating Income							
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 25,300	\$ 25,300	\$ 18,975	\$ 18,170	\$ 18,170
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 25,300	\$ 25,300	\$ 18,975	\$ 18,170	\$ 18,170
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ 25,300	\$ 25,300	\$ 18,975	\$ 18,170	\$ 18,170

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
CHILD CARE CENTRE							
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (363)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (3,000)	\$ (2,460)	\$ (1,350)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,055)	\$ (1,055)	\$ (791)	\$ (930)	
<i>Sub-total - Cash</i>			\$ (6,055)	\$ (6,055)	\$ (4,751)	\$ (2,642)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ (500)	\$ (375)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,326)	\$ (20,326)	\$ (15,245)	\$ (15,188)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (833)	\$ (833)	\$ (625)	\$ (619)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,660)	\$ (21,660)	\$ (16,245)	\$ (15,806)	
Total Operating Expenditure			\$ (27,714)	\$ (27,714)	\$ (20,996)	\$ (18,448)	
OTHER WELFARE							
Operating Expenditure							
Other Expenses - Donations	DCEO	20813.0255	\$ (10,567)	\$ (10,567)	\$ (10,567)	\$ (5,567)	
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,054)	\$ (1,054)	\$ (791)	\$ (793)	
<i>Sub-total - Cash</i>			\$ (11,621)	\$ (11,621)	\$ (11,358)	\$ (6,360)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (11,621)	\$ (11,621)	\$ (11,358)	\$ (6,360)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	\$ 119,344	\$ 119,344	\$ 59,672	\$ 59,128	
Total Capital Income			\$ 119,344	\$ 119,344	\$ 59,672	\$ 59,128	
Operating Expenditure							
Other Expenses - Donations	DCEO	20150.0255	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (21,273)	\$ (21,273)	\$ (15,955)	\$ (16,019)	
<i>Sub-total - Cash</i>			\$ (26,273)	\$ (26,273)	\$ (20,955)	\$ (21,019)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (26,273)	\$ (26,273)	\$ (20,955)	\$ (21,019)	
Operating Income							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 30,504	\$ 30,504	\$ 15,252	\$ 15,904	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 30,504	\$ 30,504	\$ 15,252	\$ 15,904	
OTHER EDUCATION							
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	50822.0328	\$ (119,344)	\$ (119,344)	\$ (89,508)	\$ (59,128)	
Total Principal Repayments			\$ (119,344)	\$ (119,344)	\$ (89,508)	\$ (59,128)	
Operating Expenditure							
Interest Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	20805.0328	\$ (30,504)	\$ (30,504)	\$ (22,878)	\$ (18,143)	
Total Operating Expenditure			\$ (30,504)	\$ (30,504)	\$ (22,878)	\$ (18,143)	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE			\$ -	\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME			\$ 119,344	\$ 119,344	\$ 59,672	\$ 59,128	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (145,346)	\$ (152,916)	\$ (123,827)	\$ (104,952)	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 55,804	\$ 55,804	\$ 34,227	\$ 34,075	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD	
PROGRAM 10 - COMMUNITY AMENITIES								
DOMESTIC REFUSE COLLECTION								
Operating Expenditure								
Refuse Collection & Recycling	MGR WORKS	20159.0334	\$ (198,447)	\$ (198,447)	\$ (148,835)	\$ (173,266)	▲ \$ 24,430	16%
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (24,886)	\$ (24,886)	\$ (18,665)	\$ (18,739)		
<i>Sub-total - Cash</i>			\$ (223,333)	\$ (223,333)	\$ (167,500)	\$ (192,005)		
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (4,444)	\$ (4,444)	\$ (3,333)	\$ (3,300)		
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -	\$ -		
<i>Sub-total - Non Cash</i>			\$ (4,444)	\$ (4,444)	\$ (3,333)	\$ (3,300)		
Total Operating Expenditure			\$ (227,777)	\$ (227,777)	\$ (170,833)	\$ (195,305)		
Operating Income								
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 500	\$ 375	\$ 868		
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 500	\$ 375	\$ 455		
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 315,400	\$ 315,400	\$ 315,400	\$ 315,400		
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 40,000	\$ 40,000	\$ 30,000	\$ 35,226		
<i>Sub-total - Cash</i>			\$ 356,400	\$ 356,400	\$ 346,150	\$ 351,949		
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -	\$ -		
Total Operating Income			\$ 356,400	\$ 356,400	\$ 346,150	\$ 351,949		

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
WASTE DISPOSAL SITES									
Capital Expenditure									
O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -			
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (8,312)			
Porongurup Trf Station – Capping, Ripping and Mounding for Revegetation	MGR WORKS	51683.0252	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (192)			
Kamballup Waste Disposal Site - Hook Lift Bin	MGR WORKS	51436.0006	\$ -	\$ (26,000)	\$ (26,000)	\$ -			
Total Capital Expenditure			\$ (37,000)	\$ (63,000)	\$ (63,000)	\$ (8,504)			
Capital Income									
Transfers from Reserve Funds	DCEO	41001.0486	\$ -	\$ 26,000	\$ -	\$ -			
Grants & Contributions - Waste Disposal Sites	MGR COMM SVCS	41003.0450	\$ -	\$ -	\$ -	\$ -			
Total Capital Income			\$ -	\$ 26,000	\$ -	\$ -			
Operating Expenditure									
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (161,545)	\$ (170,546)	\$ (131,189)	\$ (101,633)			
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,200)	\$ (3,200)	\$ (2,462)	\$ (2,274)			
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,365)	\$ (2,365)	\$ (2,365)	\$ (1,786)			
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ (400)	\$ -	\$ -			
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (500)	\$ (375)	\$ (482)			
Other Expenses - Water Monitoring	MGR WORKS	20162.0285	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (8,613)			
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20165.0052	\$ (385,000)	\$ (430,000)	\$ (322,500)	\$ (304,015)			
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (40,650)	\$ (40,650)	\$ (30,487)	\$ (30,606)			
<i>Sub-total - Cash</i>			\$ (608,659)	\$ (662,661)	\$ (500,628)	\$ (449,409)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (11,587)	\$ (11,587)	\$ (8,690)	\$ (7,904)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (20,469)	\$ (20,469)	\$ (15,351)	\$ (15,199)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (9,623)	\$ (9,623)	\$ (7,217)	\$ (8,525)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (41,679)	\$ (41,679)	\$ (31,259)	\$ (31,628)			
Total Operating Expenditure			\$ (650,338)	\$ (704,340)	\$ (531,887)	\$ (481,038)			
Operating Income									
Other Revenue - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ -	\$ -	\$ 25			
Other Revenue - Fee Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -	\$ -			
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 100,000	\$ 100,000	\$ 75,000	\$ 65,514	\$ 9,486	-13%	
<i>Sub-total - Cash</i>			\$ 100,000	\$ 100,000	\$ 75,000	\$ 65,539			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ 100,000	\$ 100,000	\$ 75,000	\$ 65,539			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
SANITATION OTHER							
Operating Income							
Other Income - Compost Bins and Aerators	MDS	11011.0120	\$ -	\$ 2,500	\$ 1,875	\$ -	
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,500	\$ 6,500	\$ 4,875	\$ 7,316	
Total Operating Income			\$ 6,500	\$ 9,000	\$ 6,750	\$ 7,316	
PROTECTION OF THE ENVIRONMENT							
Operating Expenditure							
Abandoned Vehicles	RANGER	21015.0288	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (671)	
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,361)	\$ (1,361)	\$ (1,020)	\$ (1,025)	
Total Operating Expenditure			\$ (4,361)	\$ (4,361)	\$ (3,270)	\$ (1,696)	
Operating Income							
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -	\$ -	
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	\$ (51,500)	\$ (51,500)	\$ (51,500)	\$ (43,928)	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	\$ (40,732)	\$ (40,732)	\$ (40,732)	\$ (40,122)	
Total Capital Expenditure			\$ (92,232)	\$ (92,232)	\$ (92,232)	\$ (84,050)	
Capital Income							
Transfers from Reserve Funds	DCEO	41010.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105	\$ 30,000	\$ 30,000	\$ 30,000	\$ 45,909	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,636	
Total Capital Income			\$ 42,000	\$ 42,000	\$ 42,000	\$ 59,545	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (3,500)	\$ (2,625)	\$ (1,340)	
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (254,983)	\$ (254,983)	\$ (196,141)	\$ (185,972)	
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (36,073)	\$ (36,073)	\$ (27,748)	\$ (26,763)	
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,200)	\$ (900)	\$ (885)	
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (8,069)	\$ (8,069)	\$ (8,069)	\$ (6,093)	
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (3,226)	
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (500)	\$ (375)	\$ (366)	
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Other Expenses - Cycleway Study	MGR DEV SVCS	20173.0290	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (8,000)	
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (307)	
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (30,000)	\$ (30,000)	\$ (22,500)	\$ (2,669)	
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ -	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (9,821)	
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (75,527)	\$ (75,527)	\$ (56,645)	\$ (56,866)	
<i>Sub-total - Cash</i>			\$ (447,352)	\$ (447,352)	\$ (343,129)	\$ (302,307)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ (990)	\$ (990)	\$ (742)	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (12,624)	\$ (12,624)	\$ (9,468)	\$ (9,396)	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (639)	\$ (639)	\$ (479)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (7,658)	\$ (7,658)	\$ (7,658)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,910)	\$ (21,910)	\$ (18,347)	\$ (9,396)	
Total Operating Expenditure			\$ (469,262)	\$ (469,262)	\$ (361,475)	\$ (311,703)	
Operating Income							
Reimbursements - Other (Advertising)	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 6,000	\$ 4,500	\$ 6,093	
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 13,000	\$ 13,000	\$ 9,750	\$ 12,299	
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ 100	\$ 75	\$ -	
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 200	\$ 150	\$ -	
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 6,000	\$ 6,000	\$ 4,500	\$ -	
Other Revenue - Subdivision Clearance	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 2,000	\$ 1,500	\$ 438	
<i>Sub-total - Cash</i>			\$ 22,300	\$ 27,300	\$ 20,475	\$ 18,830	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 22,300	\$ 27,300	\$ 20,475	\$ 18,830	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
CEMETERIES							
Capital Expenditure							
Mount Barker Cemetery - Refurbish Gazebo	BLDG SRVR	51680.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (771)	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (771)	
Operating Expenditure							
Building & Grounds (PC) - Cemeteries Maintenance	MGR WORKS	20181.0052	\$ (90,000)	\$ (90,000)	\$ (69,000)	\$ (53,198)	
Kendenup Cemetery (PC) - Construct Internal Roads	MGR WORKS	20182.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Mount Barker Cemetery - Entry Statement	MGR WORKS	20183.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Mount Barker Cemetery (PC) - Drainage Repairs	MGR WORKS	20184.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,710)	\$ (7,710)	\$ (5,782)	\$ (5,805)	
<i>Sub-total - Cash</i>			\$ (117,710)	\$ (117,710)	\$ (94,782)	\$ (59,003)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,742)	\$ (4,742)	\$ (3,556)	\$ (2,500)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0036	\$ (472)	\$ (472)	\$ (354)	\$ (350)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (685)	\$ (685)	\$ (514)	\$ (1,671)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (5,898)	\$ (5,898)	\$ (4,424)	\$ (4,521)	
Total Operating Expenditure			\$ (123,608)	\$ (123,608)	\$ (99,206)	\$ (63,524)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -	\$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 60,000	\$ 60,000	\$ 45,000	\$ 27,850	▼ \$ 17,150 -38%
Total Operating Income			\$ 60,000	\$ 60,000	\$ 45,000	\$ 27,850	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	\$ (18,543)	\$ (18,543)	\$ (18,543)	\$ -	
Rocky Gully Highway Toilets - Leach Drains & Tanks	BLDG SRVR	51688.0252	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ -	
Total Capital Expenditure			\$ (26,543)	\$ (26,543)	\$ (26,543)	\$ -	
Capital Income							
Grants & Contributions - CCTV	MGR DEV SVCS	41014.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Expenditure							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (4,092)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (20,000)	\$ (20,000)	\$ (16,400)	\$ (17,643)	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (10,126)	\$ (10,126)	\$ (7,594)	\$ (7,623)	
<i>Sub-total - Cash</i>			\$ (36,126)	\$ (36,126)	\$ (28,494)	\$ (29,358)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,231)	\$ (5,231)	\$ (3,923)	\$ (2,500)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (5,231)	\$ (5,231)	\$ (3,923)	\$ (2,500)	
Total Operating Expenditure			\$ (41,357)	\$ (41,357)	\$ (32,417)	\$ (31,858)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES			\$ (160,775)	\$ (186,775)	\$ (186,775)	\$ (93,325)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME			\$ 42,000	\$ 68,000	\$ 42,000	\$ 59,545	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,516,703)	\$ (1,570,704)	\$ (1,199,090)	\$ (1,085,124)	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 545,200	\$ 552,700	\$ 493,375	\$ 471,484	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	\$ (20,000)	\$ (20,000)	\$ (15,000)	\$ (6,028)	
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	\$ (202,619)	\$ (202,619)	\$ (202,619)	\$ (184,119)	
Narrikup Hall - Replace Windows	BLDG SRVR	51685.0252	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	
Total Capital Expenditure			\$ (224,619)	\$ (224,619)	\$ (219,619)	\$ (190,147)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486	\$ -	\$ -	\$ -	\$ -	
Grants & Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489	\$ 187,000	\$ 187,000	\$ 100,000	\$ 167,305	
Total Capital Income			\$ 187,000	\$ 187,000	\$ 100,000	\$ 167,305	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (20,000)	\$ (15,000)	\$ (8,418)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (40,000)	\$ (40,000)	\$ (35,600)	\$ (38,598)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (13,036)	▲ \$ 9,286 248%
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (2,570)	
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (39,766)	\$ (39,766)	\$ (29,824)	\$ (29,941)	
<i>Sub-total - Cash</i>			\$ (107,766)	\$ (107,766)	\$ (86,424)	\$ (92,564)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ -	\$ -	\$ (3,893)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (194,339)	\$ (194,339)	\$ (145,754)	\$ (106,521)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,515)	\$ (1,515)	\$ (1,136)	\$ (1,125)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (195,854)	\$ (195,854)	\$ (146,891)	\$ (111,539)	
Total Operating Expenditure			\$ (303,620)	\$ (303,620)	\$ (233,315)	\$ (204,103)	
Operating Income							
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 500	\$ 375	\$ 75	
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 400	\$ 300	\$ 390	
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ -	\$ -	\$ -	\$ 1,609	
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 900	\$ 900	\$ 675	\$ 2,074	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 900	\$ 900	\$ 675	\$ 2,074	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	BLDG SRVR	51407.0252	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ -	
Swimming Pool Refurbishment	POOL MGR	51694.0252	\$ (95,000)	\$ (127,000)	\$ (127,000)	\$ (122,916)	
Total Capital Expenditure			\$ (97,500)	\$ (129,500)	\$ (128,875)	\$ (122,916)	
Capital Income							
Transfers from Reserve Funds	DCEO	41020.0486	\$ 95,000	\$ 95,000	\$ -	\$ -	
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 95,000	\$ 95,000	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,500)	\$ (2,625)	\$ (1,659)	
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (152,668)	\$ (152,668)	\$ (117,437)	\$ (103,568)	
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,519)	\$ (20,519)	\$ (15,784)	\$ (15,864)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (1,200)	\$ (900)	\$ (751)	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,962)	\$ (4,962)	\$ (4,962)	\$ (3,747)	
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (4,695)	\$ (4,695)	\$ (4,695)	\$ (2,497)	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (8,494)	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,500)	\$ (5,500)	\$ (4,125)	\$ (3,372)	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (1,792)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (3,620)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (40,000)	\$ (32,800)	\$ (28,646)	
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ (1,500)	
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (45,412)	\$ (45,412)	\$ (34,059)	\$ (34,193)	
<i>Sub-total - Cash</i>			\$ (306,957)	\$ (306,957)	\$ (238,762)	\$ (209,703)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,178)	\$ (7,178)	\$ (5,384)	\$ (5,330)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,797)	\$ (5,797)	\$ (4,348)	\$ (4,300)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,881)	\$ (4,881)	\$ (3,661)	\$ (4,180)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (114,459)	\$ (114,459)	\$ (85,844)	\$ (33,827)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ (135)	\$ (135)	\$ (101)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (3,240)	\$ (3,240)	\$ (2,430)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (135,690)	\$ (135,690)	\$ (101,768)	\$ (47,637)	
Total Operating Expenditure			\$ (442,647)	\$ (442,647)	\$ (340,530)	\$ (257,340)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Grant Income Subsidy - Operating Grant	POOL MGR	11100.0089	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 30,000	\$ 27,000	\$ 21,040	▼ \$ 5,960 -22%
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 1,000	\$ 750	\$ 109	
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 18,000	\$ 18,000	\$ 18,000	\$ 12,140	▼ \$ 5,860 -33%
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 20,000	\$ 20,000	\$ 16,667	\$ 13,231	
Sub-total - Cash			\$ 101,000	\$ 101,000	\$ 94,417	\$ 78,520	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 101,000	\$ 101,000	\$ 94,417	\$ 78,520	
Operating Surplus / Deficit			\$ (341,647)	\$ (341,647)	\$ (246,113)	\$ (178,820)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
REC.CENTRE							
Operating Expenditure							
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (3,740)	
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (184,061)	\$ (184,061)	\$ (141,586)	\$ (126,847)	
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,257)	\$ (20,257)	\$ (15,583)	\$ (14,550)	
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (1,600)	\$ (1,600)	\$ (1,200)	\$ (699)	
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (6,982)	\$ (6,982)	\$ (6,982)	\$ (5,272)	
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ (1,399)	
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (8,000)	\$ (6,000)	\$ (5,912)	
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (2,113)	
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (8,000)	\$ (8,000)	\$ (6,000)	\$ (4,290)	
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (9,359)	
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (13,000)	\$ (13,000)	\$ (9,750)	\$ (4,334)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	\$ (25,000)	\$ (25,000)	\$ (20,500)	\$ (10,082)	
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (1,218)	
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (51,325)	\$ (51,325)	\$ (38,493)	\$ (38,643)	
<i>Sub-total - Cash</i>			\$ (366,725)	\$ (366,725)	\$ (282,469)	\$ (228,458)	
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (1,889)	\$ (1,889)	\$ (1,417)	\$ (1,402)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ (312)	\$ (312)	\$ (234)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (135)	\$ (135)	\$ (101)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (2,335)	\$ (2,335)	\$ (1,752)	\$ (1,402)	
Total Operating Expenditure			\$ (369,061)	\$ (369,061)	\$ (284,220)	\$ (229,859)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 25,000	\$ 25,000	\$ 18,750	\$ 18,558	
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,972	
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 7,000	\$ 5,250	\$ 2,991	
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 65,000	\$ 48,750	\$ 45,599	
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 3,000	\$ 3,000	\$ 2,250	\$ 4,357	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 5,000	\$ 3,750	\$ 1,582	
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 25,825	\$ 9,400	\$ 7,050	\$ 5,486	
Sub-total - Cash			\$ 132,825	\$ 116,400	\$ 87,300	\$ 80,545	
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 132,825	\$ 116,400	\$ 87,300	\$ 80,545	
<i>Operating Surplus / Deficit</i>			\$ (236,235)	\$ (252,661)	\$ (196,920)	\$ (149,315)	
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Sounness Park - Land Purchase (Demon Downs Payment)	MGR COMM SVCS	51475.0251	\$ (43,125)	\$ (43,125)	\$ (43,125)	\$ (43,125)	
Centenary Park - We Remember Them Memorial Park	MGR WORKS	51511.0251	\$ (28,800)	\$ (28,800)	\$ (28,800)	\$ (22,066)	
Pump Shed - Government Dam	MGR WORKS	50428.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (4,988)	
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	\$ (7,768)	\$ (7,768)	\$ (7,768)	\$ -	
Kendenup Agricultural Grounds - Development	MGR DEV SVCS	51649.0251	\$ (169,534)	\$ (169,534)	\$ (169,534)	\$ (169,569)	
Frost Park - Building Upgrade Stage 1	BLDG SRVR	51691.0251	\$ (93,626)	\$ (77,906)	\$ (77,906)	\$ (14,375)	
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (13,928)	
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (3,908)	
Sounness Park - Equipment Shed	MGR WORKS	51690.0251	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	
Mount Barker Skate Park - Youth Precinct	MGR COMM SVCS	51700.0251	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Sounness Park Clubrooms - AV Equipment	CEO	51727.0006	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)	
Total Capital Expenditure			\$ (389,853)	\$ (384,133)	\$ (384,133)	\$ (281,959)	
Capital Income							
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	41121.0388	\$ 25,098	\$ 25,098	\$ 12,549	\$ 13,417	
Transfers from Reserve Funds	DCEO	41127.0486	\$ -	\$ -	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41122.0243	\$ -	\$ -	\$ -	\$ -	
Grants - We Remember Them Memorial Park	MGR COMM SVCS	41120.0489	\$ 32,353	\$ 32,353	\$ 7,500	\$ 7,480	
Grants - Kendenup Agricultural Grounds Development	MGR DEV SVCS	41120.0450	\$ 169,534	\$ 169,534	\$ 169,534	\$ 169,534	
Total Capital Income			\$ 226,985	\$ 226,985	\$ 189,583	\$ 190,431	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Operating Expenditure									
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (45,000)	\$ (35,000)	\$ (26,250)	\$ (22,413)			
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (60,000)	\$ (60,000)	\$ (49,200)	\$ (48,058)			
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (450,000)	\$ (450,000)	\$ (337,500)	\$ (323,990)			
Parks Mtce (PC) - Playground Maintenance	MGR WORKS	20212.0469	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (2,700)			
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (26,369)	▲	\$ 7,619	41%
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ (65,000)	\$ (65,000)	\$ (48,750)	\$ (26,804)			
Other Expenses - Donations	DCEO	20208.0255	\$ (33,040)	\$ (33,040)	\$ (33,040)	\$ (21,306)			
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ -	\$ -	\$ -	\$ -			
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (58,938)	\$ (58,938)	\$ (44,203)	\$ (44,375)			
<i>Sub-total - Cash</i>			\$ (746,978)	\$ (736,978)	\$ (565,193)	\$ (516,016)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (287,852)	\$ (287,852)	\$ (215,889)	\$ (175,912)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (203,817)	\$ (203,817)	\$ (157,863)	\$ (150,497)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (491,670)	\$ (491,670)	\$ (373,752)	\$ (326,409)			
Total Operating Expenditure			\$ (1,238,648)	\$ (1,228,648)	\$ (938,946)	\$ (842,425)			
Operating Income									
Reimbursements - Other	DCEO	10118.0229	\$ 15,000	\$ 15,000	\$ 11,300	\$ 12,033			
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -	\$ -			
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ 2,500	\$ 2,500	\$ 1,875	\$ 4,709			
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 7,000	\$ 5,250	\$ 5,484			
Other Revenue - Sounness Park	DCEO	10120.0427	\$ -	\$ -	\$ -	\$ -			
Financial Income - Loan No 86 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0329	\$ -	\$ -	\$ -	\$ -			
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 1,693	\$ 1,693	\$ 847	\$ -			
<i>Sub-total - Cash</i>			\$ 26,193	\$ 26,193	\$ 19,272	\$ 22,226			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ 26,193	\$ 26,193	\$ 19,272	\$ 22,226			
Borrowing Costs									
Principal Repayments									
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (36,087)	\$ (36,087)	\$ (18,044)	\$ (17,872)			
Total Principal Repayments			\$ (36,087)	\$ (36,087)	\$ (18,044)	\$ (17,872)			
Operating Expenditure									
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (10,596)	\$ (10,596)	\$ (5,298)	\$ (6,257)			
Total Operating Expenditure			\$ (10,596)	\$ (10,596)	\$ (5,298)	\$ (6,257)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Building Renewal (PC)	BLDG SRVR	50406.0252	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (122,279)	\$ (122,279)	\$ (94,061)	\$ (88,041)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (14,328)	\$ (14,328)	\$ (11,021)	\$ (10,497)	
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (1,200)	\$ (900)	\$ (919)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,974)	\$ (3,974)	\$ (3,974)	\$ (3,001)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (49)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ (2,394)	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (14,000)	\$ (14,000)	\$ (12,091)	\$ (8,246)	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (909)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (2,758)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (500)	\$ (500)	\$ (372)	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (2,596)	
Other Expenses - Art Restoration	MGR COMM SVCS	20215.0177	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (794)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (980)	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (8,500)	\$ (6,375)	\$ (1,960)	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (2,877)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (1,635)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (22,000)	\$ (22,000)	\$ (18,040)	\$ (22,704)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ (721)	
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (80,285)	\$ (80,285)	\$ (60,214)	\$ (60,448)	
<i>Sub-total - Cash</i>			\$ (297,566)	\$ (297,566)	\$ (230,051)	\$ (211,902)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (5,371)	\$ (5,371)	\$ (4,028)	\$ (3,989)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ (501)	\$ (501)	\$ (376)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (1,515)	\$ (1,515)	\$ (1,136)	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (7,387)	\$ (7,387)	\$ (5,540)	\$ (3,989)	
Total Operating Expenditure			\$ (304,952)	\$ (304,952)	\$ (235,591)	\$ (215,891)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ -	\$ -	\$ 872	
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 1,000	\$ 750	\$ 321	
Other Revenue - Photocopying Faxing & Internet	LIBRARIAN	10124.0100	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,529	
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 500	\$ 375	\$ 721	
<i>Sub-total - Cash</i>			\$ 3,500	\$ 3,500	\$ 2,625	\$ 4,443	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 3,500	\$ 3,500	\$ 2,625	\$ 4,443	
<i>Operating Surplus / Deficit</i>			\$ (301,452)	\$ (301,452)	\$ (232,966)	\$ (211,447)	
OTHER RECREATION & CULTURE							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	\$ (10,000)	\$ (15,000)	\$ (15,000)	\$ (20,045)	▲ \$ 5,045 34%
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)	\$ (3,375)	\$ -	
Community Recreation Centre - Automatic Sliding Doors	BLDG SRVR	51701.0252	\$ (12,000)	\$ (12,000)	\$ (9,000)	\$ -	
Mitchell House - Electrical Repairs	BLDG SRVR	51702.0252	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (13,713)	
Total Capital Expenditure			\$ (41,500)	\$ (46,500)	\$ (38,625)	\$ (33,758)	
Operating Expenditure							
Employee Costs - Salaries	MGR COMM SVCS	20220.0130	\$ (39,108)	\$ (39,108)	\$ (30,083)	\$ (28,492)	
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,464)	\$ (4,464)	\$ (3,434)	\$ (2,604)	
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (4,142)	
Other Expenses - Donations	DCEO	20221.0255	\$ (33,461)	\$ (33,461)	\$ (33,461)	\$ (33,426)	
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (984)	
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ -	\$ (1,250)	\$ (938)	\$ (144)	
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (49,079)	\$ (49,079)	\$ (36,809)	\$ (17,767)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (10,697)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (60,000)	\$ (60,000)	\$ (52,800)	\$ (50,299)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (800)	
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (26,769)	\$ (26,769)	\$ (20,077)	\$ (20,155)	
<i>Sub-total - Cash</i>			\$ (235,880)	\$ (237,130)	\$ (194,851)	\$ (169,510)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (281,104)	\$ (281,104)	\$ (210,828)	\$ (208,095)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (30,447)	\$ (30,447)	\$ (23,135)	\$ (26,513)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (311,551)	\$ (311,551)	\$ (233,963)	\$ (234,609)	
Total Operating Expenditure			\$ (547,431)	\$ (548,681)	\$ (428,814)	\$ (404,119)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Grant Income - Sport and Recreation Grants	MGR COMM SVCS	10126.0272	\$ -	\$ -	\$ -	\$ 202	
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 30,000	\$ 30,000	\$ 20,000	\$ 11,597	▼ \$ 8,403 -42%
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 38,300	\$ 25,000	\$ 25,000	
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ 4,000	\$ 3,000	\$ 17,164	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 829	\$ 1,105	
<i>Sub-total - Cash</i>			\$ 56,105	\$ 73,405	\$ 48,829	\$ 55,068	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 56,105	\$ 73,405	\$ 48,829	\$ 55,068	
Principal Repayments							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (25,098)	\$ (25,098)	\$ (12,549)	\$ (12,325)	
Total Principal Repayments			\$ (25,098)	\$ (25,098)	\$ (12,549)	\$ (12,325)	
Operating Expenditure							
Financial Expenses - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (1,693)	\$ (1,693)	\$ (847)	\$ (1,198)	
Total Operating Expenditure			\$ (1,693)	\$ (1,693)	\$ (847)	\$ (1,198)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES			\$ (758,472)	\$ (789,752)	\$ (775,002)	\$ (628,780)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME			\$ 508,985	\$ 508,985	\$ 289,583	\$ 357,735	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,218,648)	\$ (3,209,898)	\$ (2,467,560)	\$ (2,161,191)	
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 320,524	\$ 321,398	\$ 253,117	\$ 242,875	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018
<u>PROGRAM 12 - TRANSPORT</u>						
ROAD CONSTRUCTION						
Capital Expenditure						
Regional Road Group						
Martagallup Road - SLK 0.00 to 5.00	MGR WORKS	51703.0250	\$ (165,000)	\$ (169,805)	\$ (148,579)	\$ (119,399)
Carbarup Road - SLK 3.00 to 6.00	MGR WORKS	51704.0250	\$ (225,000)	\$ (341,305)	\$ (341,305)	\$ (320,656)
			\$ (390,000)	\$ (511,110)	\$ (489,884)	\$ (440,055)
BLACKSPOT (FEDERAL)						
Lake Matilda Rd - Red Gum Pass Road - Intersection	MGR WORKS	51654.0250	\$ (48,073)	\$ (48,073)	\$ (42,064)	\$ -
Jutland / Fisher Road Intersection - Intersection	MGR WORKS	51655.0250	\$ (19,567)	\$ (19,567)	\$ (17,121)	\$ (3,080)
			\$ (67,640)	\$ (67,640)	\$ (59,185)	\$ (3,080)
BLACKSPOT (STATE)						
Woogenellup Road Floodway	MGR WORKS	51705.0250	\$ (116,540)	\$ -	\$ -	\$ (1,775)
Woogenellup Road / Chester Pass Road - Intersection	MGR WORKS	51706.0250	\$ (142,300)	\$ -	\$ -	\$ (1,289)
			\$ (258,840)	\$ -	\$ -	\$ (3,064)
COMMODITY ROUTE FUNDING						
Waterman Road - SLK 3.30 to 9.38	MGR WORKS	51707.0250	\$ (136,432)	\$ (139,269)	\$ (121,860)	\$ (114,992)
			\$ (136,432)	\$ (139,269)	\$ (121,860)	\$ (114,992)
Roads to Recovery						
Quangellup Road - SLK 4.75 to 8.24	MGR WORKS	51708.0250	\$ (176,000)	\$ (176,000)	\$ (176,000)	\$ (9,647)
Crockerup Road - SLK 0.00 to 4.45	MGR WORKS	51709.0250	\$ (73,000)	\$ (73,000)	\$ (73,000)	\$ (37,155)
Riches Road - SLK 0.00 to 1.61	MGR WORKS	51710.0250	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (14,344)
First Avenue - SLK 0.00 to 1.16	MGR WORKS	51711.0250	\$ (123,000)	\$ (123,000)	\$ (99,015)	\$ (52,985)
Moorilup Road - Entire length	MGR WORKS	51724.0250	\$ -	\$ (75,000)	\$ (75,000)	\$ (70,671)
Langton Road – SLK 0.00 to 0.40	MGR WORKS	51725.0250	\$ -	\$ (45,000)	\$ (45,000)	\$ (33,291)
Palmdale Road - SLK 4.32 to 7.07	MGR WORKS	51726.0250	\$ -	\$ (275,507)	\$ (275,507)	\$ (121,755)
			\$ (397,000)	\$ (792,507)	\$ (768,522)	\$ (339,848)

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Own Resources									
Pre Construction Future Works	MGR WORKS	51201.0250	\$ (30,000)	\$ (30,000)	\$ (26,250)	\$ (9,567)			
Shire Wide Drainage Construction	MGR WORKS	51202.0250	\$ (120,000)	\$ (10,000)	\$ (7,500)	\$ (3,289)			
Mount Barker Footpath Construction	MGR WORKS	51203.0250	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (73,104)			
Roadworks - Minor Renewal	MGR WORKS	51276.0250	\$ (250,000)	\$ (250,000)	\$ (250,000)	\$ (137,322)			
Storm Damage Rectification	MGR WORKS	51280.0250	\$ -	\$ (1,500,000)	\$ (925,000)	\$ (215,873)			
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	\$ (21,474)	\$ (21,474)	\$ (21,474)	\$ (7,717)			
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	\$ (32,672)	\$ (210,000)	\$ (210,000)	\$ (92,331)			
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	\$ (5,867)	\$ -	\$ -	\$ -			
Lowood Road / Langton Road Avenue - Roundabout Repairs	MGR WORKS	51671.0250	\$ (14,821)	\$ (4,208)	\$ (4,208)	\$ (3,844)			
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	\$ (67,428)	\$ (67,428)	\$ (67,428)	\$ (42,208)			
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	\$ -	\$ (125,000)	\$ (125,000)	\$ (126,534)			
Albany Highway / Woogenellup Road Roundabout – Landscaping Plans	MGR WORKS	51678.0250	\$ (5,000)	\$ (5,000)	\$ (4,375)	\$ (5,569)			
Moorilup Road - Rebuild Floodway	MGR WORKS	51699.0250	\$ (73,000)	\$ (56,700)	\$ (56,701)	\$ (55,870)			
Skinner Road - SLK 0.00 to 1.63	MGR WORKS	51712.0250	\$ (47,000)	\$ (25,000)	\$ (24,375)	\$ (279)			
McDonald Avenue - SLK 0.75 to 1.63	MGR WORKS	51713.0250	\$ (160,000)	\$ (115,000)	\$ (100,625)	\$ (50,557)			
Beattie Road - SLK 0.00 to 3.50	MGR WORKS	51714.0250	\$ (130,000)	\$ (70,000)	\$ (70,000)	\$ (69,991)			
Bangalup Road - SLK 0.00 to 5.01	MGR WORKS	51715.0250	\$ (298,500)	\$ (125,000)	\$ (125,000)	\$ (89,964)			
Bridges Road - SLK 0.00 to 0.36	MGR WORKS	51716.0250	\$ (12,000)	\$ -	\$ -	\$ (555)			
Fourth Avenue - SLK 0.00 to 0.61	MGR WORKS	51717.0250	\$ (55,500)	\$ (81,957)	\$ (81,957)	\$ (116,220)	▲	\$ 34,263	42%
Oatlands Road - SLK 0.35 to 0.55	MGR WORKS	51718.0250	\$ (56,000)	\$ (56,000)	\$ (49,000)	\$ (3,971)			
			\$ (1,449,262)	\$ (2,822,767)	\$ (2,218,893)	\$ (1,104,765)			
Total Capital Expenditure			\$ (2,699,174)	\$ (4,333,293)	\$ (3,658,345)	\$ (2,005,803)			
Capital Income									
Contributions to Roadworks	MGR WORKS	41205.0197	\$ -	\$ -	\$ -	\$ -			
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008	\$ 229,922	\$ 56,991	\$ 56,991	\$ -	▼	\$ 56,991	0%
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204	\$ 463,870	\$ 859,377	\$ 463,870	\$ 792,507			
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205	\$ 90,955	\$ 90,955	\$ 22,739	\$ 36,000			
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207	\$ 260,000	\$ 340,740	\$ 170,370	\$ 136,296	▼	\$ 34,074	-20%
Direct Road Grants - Storm Damage	MGR WORKS	41201.0209	\$ -	\$ 1,420,170	\$ -	\$ -			
Transfers from Reserve Funds	DCEO	41202.0486	\$ -	\$ 80,000	\$ -	\$ -			
Transfers from Trust Funds	DCEO	41203.0243	\$ -	\$ -	\$ -	\$ -			
Total Capital Income			\$ 1,044,747	\$ 2,848,233	\$ 713,970	\$ 964,803			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
ROAD MAINTENANCE							
Operating Expenditure							
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (3,040)	
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ -	
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (3,550)	
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (760)	
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (3,500)	\$ (2,625)	\$ -	
Road Maintenance - General	MGR WORKS	20225.0126	\$ (1,550,000)	\$ (1,550,000)	\$ (1,203,379)	\$ (1,064,950)	
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (170,000)	\$ (170,000)	\$ (170,000)	\$ (176,554)	
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (30,000)	\$ (22,500)	\$ (269)	
Road Maintenance - Slashing and Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (23,454)	
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (25,000)	\$ -	\$ -	\$ -	
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (1,769)	
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (70,000)	\$ (52,500)	\$ (53,264)	
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (74,455)	\$ (74,455)	\$ (55,841)	\$ (56,059)	
<i>Sub-total - Cash</i>			\$ (1,976,955)	\$ (1,951,955)	\$ (1,554,845)	\$ (1,383,668)	
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	\$ (3,059,569)	\$ (3,059,569)	\$ (2,294,677)	\$ (2,408,086)	
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (74,846)	\$ (83,911)	\$ (62,933)	\$ (62,933)	
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	\$ (164,366)	\$ (164,366)	\$ (123,274)	\$ (122,501)	
Non Cash Expenses - Loss on Sale of Road Assets	ACCOUNTANT	20224.0078	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Drainage Assets	ACCOUNTANT	20224.0380	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Footpath Assets	ACCOUNTANT	20224.0382	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,298,780)	\$ (3,307,846)	\$ (2,480,884)	\$ (2,593,520)	
Total Operating Expenditure			\$ (5,275,735)	\$ (5,259,800)	\$ (4,035,729)	\$ (3,977,188)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -	\$ -	
Contributions - Other Contributions	MGR WORKS	10134.0200	\$ -	\$ -	\$ -	\$ -	
Contributions - Roadworks Contributions (Storm Damage)	MGR WORKS	10134.0197	\$ 25,000	\$ -	\$ -	\$ -	
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 1,000	\$ 750	\$ 418	
<i>Sub-total - Cash</i>			\$ 26,000	\$ 1,000	\$ 750	\$ 418	
Non Cash Revenue - Profit on Sale of Road Assets	ACCOUNTANT	10132.0106	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Drainage Assets	ACCOUNTANT	10132.0381	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Footpath Assets	ACCOUNTANT	10132.0383	\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Parking Assets	ACCOUNTANT	10138.0106	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 26,000	\$ 1,000	\$ 750	\$ 418	
TOTAL TRANSPORT CAPITAL EXPENSES			\$ (2,699,174)	\$ (4,333,293)	\$ (3,658,345)	\$ (2,005,803)	
TOTAL TRANSPORT CAPITAL INCOME			\$ 1,044,747	\$ 2,848,233	\$ 713,970	\$ 964,803	
TOTAL TRANSPORT OPERATING EXPENSES			\$ (5,275,735)	\$ (5,259,800)	\$ (4,035,729)	\$ (3,977,188)	
TOTAL TRANSPORT OPERATING INCOME			\$ 26,000	\$ 1,000	\$ 750	\$ 418	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 13 - ECONOMIC SERVICES							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Total Capital Expenditure			\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Operating Expenditure							
Other Expenses - Donations	DCEO	21305.0255	\$ (5,300)	\$ (5,300)	\$ (5,300)	\$ (6,190)	
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ -	
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (3,709)	
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (17,071)	\$ (17,071)	\$ (12,803)	\$ (12,854)	
Total Operating Expenditure			\$ (36,371)	\$ (36,371)	\$ (28,603)	\$ (22,753)	
Operating Income							
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 3,000	\$ 2,250	\$ -	
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ 2,000	\$ 1,500	\$ -	
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,510	
Total Operating Income			\$ 15,000	\$ 15,000	\$ 11,250	\$ 7,510	
FERAL PIG ERADICATION PROGRAM							
Operating Expenditure							
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (25,000)	\$ (25,000)	\$ (21,539)	\$ (26,040)	
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (5,000)	\$ (3,846)	\$ (2,376)	
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (4,500)	\$ (4,500)	\$ (4,500)	\$ (3,398)	
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (25,000)	\$ (20,250)	\$ (11,270)	
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -	\$ (1,676)	
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (3,600)	
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (63,500)	\$ (63,500)	\$ (53,135)	\$ (48,360)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Operating Income									
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -	\$ -			
Contributions - Landholder Contributions	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -	\$ -			
Contributions - Local Government Contributions	ACCOUNTANT	11307.0473	\$ 5,000	\$ 5,000	\$ 2,500	\$ 4,800			
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	\$ 27,000	\$ 27,000	\$ -	\$ -			
Grant Income - Grant Income	ACCOUNTANT	11308.0210	\$ 5,000	\$ 5,000	\$ 5,000	\$ 52,900			
Grant Income - Direct Grants	ACCOUNTANT	11308.0212	\$ 10,000	\$ 10,000	\$ -	\$ -			
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ 16,500	\$ -	\$ -			
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -	\$ (142)			
Total Operating Income			\$ 63,500	\$ 63,500	\$ 7,500	\$ 57,558			
TOURISM & AREA PROMOTION									
Capital Expenditure									
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	\$ -	\$ -	\$ -	\$ -			
Tourism Bureau Building - Airconditioning	BLDG SRVR	51719.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (7,699)			
Total Capital Expenditure			\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (7,699)			
Operating Expenditure									
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (2,530)			
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	\$ (16,000)	\$ (16,000)	\$ (13,120)	\$ (15,268)			
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (386)			
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (71,414)	▲	\$ 11,414	19%
Other Expenses - Visitor Signage Strategy	CEO	21311.0030	\$ (5,000)	\$ (5,000)	\$ (3,750)				
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (66,288)	\$ (66,288)	\$ (49,716)	\$ (49,909)			
<i>Sub-total - Cash</i>			\$ (158,788)	\$ (158,788)	\$ (135,211)	\$ (139,507)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (45,776)	\$ (45,776)	\$ (34,332)	\$ (35,625)			
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (3,439)	\$ (3,439)	\$ (2,579)	\$ (2,554)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Non Cash</i>			\$ (49,215)	\$ (49,215)	\$ (36,911)	\$ (38,179)			
Total Operating Expenditure			\$ (208,003)	\$ (208,003)	\$ (172,122)	\$ (177,686)			
Operating Income									
Other Income	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -	\$ -			
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ -	\$ -	\$ -	\$ -			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Bldg Surveyor	MGR WORKS	51311.0006	\$ -	\$ -	\$ -	\$ -	-
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	\$ -	\$ -	\$ -	\$ -	-
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	\$ -	\$ -	\$ -	\$ -	-
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	-
Capital Income							
Trade In Vehicle - Bldg Surveyor	MGR WORKS	41311.0105	\$ -	\$ -	\$ -	\$ -	-
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105	\$ -	\$ -	\$ -	\$ -	-
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105	\$ -	\$ -	\$ -	\$ -	-
Transfers from Trust Funds	DCEO	41316.0243	\$ -	\$ -	\$ -	\$ -	-
Total Capital Income			\$ -	\$ -	\$ -	\$ -	-
Operating Expenditure							
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ -	-
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (118,411)	\$ (118,411)	\$ (91,085)	\$ (91,968)	-
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (9,000)	\$ (9,000)	\$ (6,750)	\$ (8,760)	-
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (29,367)	\$ (29,367)	\$ (22,025)	\$ (20,782)	-
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,200)	\$ (900)	\$ (1,224)	-
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,726)	\$ (6,726)	\$ (6,726)	\$ (5,079)	-
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (500)	\$ (375)	\$ -	-
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (850)	-
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (13,503)	-
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (14,575)	-
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ -	\$ -	\$ -	\$ -	-
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,500)	\$ (2,500)	\$ (1,875)	\$ (56)	-
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (1,586)	-
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (972)	-
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (8,900)	-
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (41,989)	\$ (41,989)	\$ (31,492)	\$ (31,615)	-
<i>Sub-total - Cash</i>			\$ (265,692)	\$ (265,692)	\$ (203,228)	\$ (199,868)	-
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (3,921)	\$ (3,921)	\$ (2,941)	\$ (2,911)	-
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ (384)	\$ (384)	\$ (288)	\$ -	-
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (5,438)	\$ (5,438)	\$ (4,078)	\$ -	-
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Non Cash</i>			\$ (9,742)	\$ (9,742)	\$ (7,306)	\$ (2,911)	-
Total Operating Expenditure			\$ (275,434)	\$ (275,434)	\$ (210,535)	\$ (202,779)	-

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 25,000	\$ 18,750	\$ 12,323 ▼	\$ 6,427 -34%
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 500	\$ 375	\$ 278	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 1,000	\$ 750	\$ 469	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	\$ 15,000	\$ 15,000	\$ 11,250	\$ 14,565	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 34,000	\$ 25,500	\$ 28,423	
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,000	\$ 750	\$ 914	
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ 5,000	\$ 3,750	\$ -	
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 81,500	\$ 81,500	\$ 61,125	\$ 56,971	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 81,500	\$ 81,500	\$ 61,125	\$ 56,971	
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	\$ (32,960)	\$ (32,960)	\$ (32,960)	\$ (40,806) ▲	\$ 7,846 24%
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ (15,135)	
Bitumen Repairs	SALEYARDS MGR	51585.0253	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	
Additional Water Source	SALEYARDS MGR	51587.0253	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	
New Irrigator	SALEYARDS MGR	51643.0006	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	\$ (990)	\$ (990)	\$ (990)	\$ (2,513)	
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	\$ (4,600)	\$ (4,600)	\$ (4,600)	\$ (6,318)	
Airconditioning in Office Block	BLDG SRVR	51720.0253	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (13,133)	
Light tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253	\$ (25,000)	\$ (25,000)	\$ -	\$ -	
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	\$ (7,000)	\$ (7,000)	\$ -	\$ -	
Replace Guttering - Weighbridge Roof	SALEYARDS MGR	51723.0253	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (5,405)	
Total Capital Expenditure			\$ (179,550)	\$ (179,550)	\$ (147,550)	\$ (83,309)	
Capital Income							
Transfers from Reserve Funds	DCEO	41326.0486	\$ 179,550	\$ 179,550	\$ -	\$ -	
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105	\$ 12,000	\$ 12,000	\$ -	\$ 14,545	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 191,550	\$ 191,550	\$ -	\$ 14,545	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (446)			
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	\$ (249,069)	\$ (249,069)	\$ (191,592)	\$ (176,335)			
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (25,184)	\$ (25,184)	\$ (19,372)	\$ (17,216)			
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,500)	\$ (1,125)	\$ (896)			
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (1,966)			
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (500)	\$ (375)	\$ -			
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (3,776)			
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (7,755)			
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (2,842)			
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (4,987)			
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ -			
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (3,520)			
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (31,133)			
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (4,500)	\$ (4,500)	\$ (3,375)	\$ (3,188)			
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (20,000)	\$ (15,000)	\$ (10,819)			
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (17,802)			
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -			
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (6,931)			
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -	\$ -			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (6,000)	\$ (4,500)	\$ (3,906)			
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (21,368)			
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (65,000)	\$ (65,000)	\$ (53,300)	\$ (78,117)	▲	\$ 24,817	47%
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (77,924)	\$ (77,924)	\$ (58,443)	\$ (58,672)			
<i>Sub-total - Cash</i>			\$ (590,677)	\$ (590,677)	\$ (462,832)	\$ (451,674)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (17,877)	\$ (17,877)	\$ (13,408)	\$ (13,275)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (450,024)	\$ (12,600)	\$ (9,450)	\$ (9,468)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (11,648)	\$ (11,648)	\$ (8,736)	\$ (9,899)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (17,978)	\$ (468,900)	\$ (351,675)	\$ (264,468)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -	\$ -			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ (595)	\$ (595)	\$ (446)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (3,244)	\$ (3,244)	\$ (2,433)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (501,365)	\$ (514,864)	\$ (386,148)	\$ (297,110)			
Total Operating Expenditure			\$ (1,092,043)	\$ (1,105,541)	\$ (848,980)	\$ (748,785)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,000	\$ 62,000	\$ 48,126	\$ 50,739	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 18,000	\$ 13,500	\$ 21,693	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,000	\$ 12,000	\$ -	\$ 10,800	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 11,000	\$ 11,000	\$ 8,250	\$ 6,484	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 11,500	\$ 11,500	\$ 8,625	\$ 9,406	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 11,500	\$ 11,500	\$ 8,625	\$ 7,159	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 8,000	\$ 8,000	\$ 6,000	\$ 2,283	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 560,000	\$ 560,000	\$ 434,685	\$ 458,721	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 13,500	\$ 13,500	\$ 10,125	\$ 10,925	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 6,800	\$ 6,800	\$ 5,100	\$ 5,433	
<i>Sub-total - Cash</i>			\$ 714,300	\$ 714,300	\$ 543,036	\$ 583,643	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ 5,720	\$ 5,720	\$ 4,290	\$ -	
Total Operating Income			\$ 720,020	\$ 720,020	\$ 547,326	\$ 583,643	
Operating Surplus / Deficit							
			\$ (372,023)	\$ (385,521)	\$ (301,654)	\$ (165,142)	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (22,693)	\$ (22,693)	\$ (11,347)	\$ (11,270)	
Total Principal Repayments			\$ (22,693)	\$ (22,693)	\$ (11,347)	\$ (11,270)	
Operating Expenditure							
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (6,001)	\$ (6,001)	\$ (2,800)	\$ (4,692)	
Total Operating Expenditure			\$ (6,001)	\$ (6,001)	\$ (2,800)	\$ (4,692)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Upgrades	DCEO	51340.0358	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (21,572)	
Total Capital Expenditure			\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (21,572)	
Capital Income							
Transfers from Reserve Funds	DCEO	41351.0486	\$ 20,000	\$ 20,000	\$ -	\$ -	
Total Capital Income			\$ 20,000	\$ 20,000	\$ -	\$ -	
Operating Expenditure							
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (75,000)	\$ (35,000)	\$ (26,250)	\$ (35,025)	▲ \$ 8,775 33%
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (4,388)	
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ (100)	\$ (75)	\$ -	
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,787)	\$ (9,787)	\$ (7,340)	\$ (7,368)	
<i>Sub-total - Cash</i>			\$ (86,887)	\$ (46,887)	\$ (35,165)	\$ (46,781)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (3,251)	\$ (3,251)	\$ (2,438)	\$ (2,414)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (3,251)	\$ (3,251)	\$ (2,438)	\$ (2,414)	
Total Operating Expenditure			\$ (90,138)	\$ (50,138)	\$ (37,604)	\$ (49,195)	
Operating Income							
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 500	\$ 375	\$ -	
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 70,000	\$ 30,000	\$ 25,000	\$ 26,181	
Other Income - Sale of Waybill Books & Standpipe Cards	ACCOUNTANT	11320.0401	\$ 500	\$ 500	\$ 375	\$ 390	
<i>Sub-total - Cash</i>			\$ 71,000	\$ 31,000	\$ 25,750	\$ 26,571	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 71,000	\$ 31,000	\$ 25,750	\$ 26,571	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
VEHICLE LICENSING							
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (2,568)	
Employee Costs - Salaries	DCEO	21340.0130	\$ (57,873)	\$ (57,873)	\$ (44,517)	\$ (41,715)	
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,426)	\$ (5,426)	\$ (4,174)	\$ (3,924)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (400)	\$ (300)	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,881)	\$ (1,881)	\$ (1,881)	\$ (1,420)	
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (113,391)	\$ (113,391)	\$ (85,043)	\$ (85,374)	
<i>Sub-total - Cash</i>			\$ (179,971)	\$ (179,971)	\$ (136,666)	\$ (135,002)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ (203)	\$ (203)	\$ (152)	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (953)	\$ (953)	\$ (715)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,156)	\$ (1,156)	\$ (867)	\$ -	
Total Operating Expenditure			\$ (181,127)	\$ (181,127)	\$ (137,532)	\$ (135,002)	
Operating Income							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 100,000	\$ 67,000	\$ 66,814	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 500	\$ 375	\$ 440	
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -	\$ 1,737	
Total Operating Income			\$ 100,500	\$ 100,500	\$ 67,375	\$ 68,991	
<i>Operating Surplus / Deficit</i>			\$ (80,627)	\$ (80,627)	\$ (70,157)	\$ (66,011)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES			\$ (214,550)	\$ (214,550)	\$ (182,550)	\$ (112,580)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME			\$ 211,550	\$ 211,550	\$ -	\$ 14,545	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,952,618)	\$ (1,926,116)	\$ (1,491,312)	\$ (1,389,251)	
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,051,520	\$ 1,011,520	\$ 720,326	\$ 801,243	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
Operating Expenditure							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (30,000)	\$ (30,000)	\$ (22,500)	\$ (135)	
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,918)	\$ (15,918)	\$ (11,938)	\$ (11,985)	
Total Operating Expenditure			\$ (45,918)	\$ (45,918)	\$ (34,438)	\$ (12,120)	
Operating Income							
Private Works Recoups	ACCOUNTANT	10159.0015	\$ 34,500	\$ 34,500	\$ 23,000	\$ 1,194	▼ \$ 21,806 -95%
Total Operating Income			\$ 34,500	\$ 34,500	\$ 23,000	\$ 1,194	
<i>Operating Surplus / Deficit</i>			\$ (11,418)	\$ (11,418)	\$ (11,438)	\$ (10,926)	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Purchase Vehicle - Principal Works Supervisor	MGR WORKS	51316.0006	\$ -	\$ -	\$ -	\$ -	
Depot (PC) - Building Renewal	BLDG SRVR	51561.0254	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (1,983)	
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	\$ (2,300)	\$ (2,300)	\$ (2,300)	\$ -	
Depot (PC) - Water Tank	MGR WORKS	51540.0254	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (14,557)	
Total Capital Expenditure			\$ (32,300)	\$ (32,300)	\$ (28,550)	\$ (16,539)	
Capital Income							
Transfers from Reserve Funds	DCEO	41401.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Principal Works Supervisor	DCEO	41325.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (25,000)	\$ (25,000)	\$ (19,750)	\$ (5,953)			
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (36,000)	\$ (27,000)	\$ (25,286)			
Employee Costs - Travel and Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (2,838)			
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (1,090)			
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ -	\$ -	\$ -	\$ -			
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (362,527)	\$ (364,778)	\$ (280,598)	\$ (260,191)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (500)	\$ (375)	\$ -			
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (178,639)	\$ (178,639)	\$ (137,414)	\$ (128,948)			
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ (23,788)	▲	\$ 6,788	40%
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (47,615)	\$ (47,615)	\$ (47,615)	\$ (35,954)			
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (421,175)	\$ (421,175)	\$ (323,981)	\$ (296,188)			
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (8,958)			
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (35,000)	\$ (35,000)	\$ (26,250)	\$ (23,107)			
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (3,500)	\$ (2,625)	\$ (1,175)			
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (9,805)			
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ (7,500)	\$ (7,500)	\$ (5,625)	\$ (2,559)			
Other Expenses - Donations (Event Road Closures)	MGR WORKS	20262.0394	\$ (4,000)	\$ (4,000)	\$ (3,000)	\$ (1,861)			
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (23,021)			
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (11,122)			
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (40,000)	\$ (40,000)	\$ (33,800)	\$ (18,385)			
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (3,198)			
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (627)			
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (2,000)	\$ (1,640)	\$ (638)			
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (750)	\$ (563)	\$ (462)			
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (20,784)			
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (152,283)	\$ (152,283)	\$ (114,212)	\$ (114,658)			
<i>Sub-total - Cash</i>			\$ (1,422,989)	\$ (1,425,240)	\$ (1,115,448)	\$ (1,020,597)			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,083)	\$ (5,083)	\$ (3,812)	\$ (3,775)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (66,516)	\$ (66,516)	\$ (49,887)	\$ (49,126)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (71,413)	\$ (71,413)	\$ (53,560)	\$ (55,013)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (3,939)	\$ (3,939)	\$ (2,954)	\$ (3,875)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (4,797)	\$ (4,797)	\$ (3,598)	\$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (21,585)	\$ (21,585)	\$ (16,189)	\$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (6,109)	\$ (6,109)	\$ (4,582)	\$ -			
<i>Sub-total - Non Cash</i>			\$ (179,443)	\$ (179,443)	\$ (134,582)	\$ (111,790)			
Sub-total Operating Expenditure			\$ (1,602,432)	\$ (1,604,682)	\$ (1,250,030)	\$ (1,132,387)			
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	\$ 1,602,432	\$ 1,602,432	\$ 1,250,030	\$ 1,156,473			
Total Operating Expenditure			\$ (0)	\$ (2,250)	\$ -	\$ 24,086			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
Operating Income							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 5,070	\$ 4,940	
Other Operating Income	ACCOUNTANT	11411.0232	\$ 1,500	\$ 1,500	\$ 1,125	\$ 568	
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			<i>\$ 8,260</i>	<i>\$ 8,260</i>	<i>\$ 6,195</i>	<i>\$ 5,508</i>	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ 3,929	\$ 3,929	\$ 2,947	\$ -	
Total Operating Income			\$ 12,189	\$ 12,189	\$ 9,142	\$ 5,508	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	\$ (782,580)	\$ (752,580)	\$ (451,548)	\$ (87,849)	
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	\$ (196,637)	\$ (196,637)	\$ (196,637)	\$ (153,275)	
Total Capital Expenditure			\$ (979,217)	\$ (949,217)	\$ (648,185)	\$ (241,124)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105	\$ 177,000	\$ 177,000	\$ 106,200	\$ 5,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105	\$ 49,182	\$ 49,182	\$ 22,788	\$ 54,673	
Transfers from Reserve Funds	DCEO	41413.0486	\$ 824,227	\$ 794,227	\$ -	\$ -	
Total Capital Income			\$ 1,050,409	\$ 1,020,409	\$ 128,988	\$ 59,673	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD		
Operating Expenditure									
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (3,000)	\$ (2,250)	\$ (3,637)			
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,603)	\$ (1,603)	\$ (1,603)	\$ (1,211)			
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ (500)	\$ (375)	\$ -			
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (8,119)	\$ (8,119)	\$ (6,089)	\$ (5,490)			
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (58,046)	\$ (58,046)	\$ (43,818)	\$ (38,198)			
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (39,126)	\$ (39,126)	\$ (30,097)	\$ (46,502)	▲	\$ 16,405	55%
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (35,649)	\$ (35,649)	\$ (26,737)	\$ (34,218)	▲	\$ 7,481	28%
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (250,000)	\$ (250,000)	\$ (187,500)	\$ (141,485)			
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (50,000)	\$ (37,500)	\$ (31,205)			
Operating Costs - Courier & Freight	MGR WORKS	20281.0344	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (16,755)	▲	\$ 5,505	49%
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (40,000)	\$ (30,000)	\$ (2,643)			
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (22,837)			
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (50,000)	\$ (20,000)	\$ (20,000)	\$ (13,726)			
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (15,000)	\$ (11,250)	\$ (7,598)			
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (122,000)	\$ (122,000)	\$ (91,500)	\$ (112,188)	▲	\$ 20,688	23%
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (7,688)			
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (25,000)	\$ (18,750)	\$ (16,743)			
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (10,000)	\$ (10,000)	\$ (7,500)	\$ (807)			
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (585)			
Sub-total - Cash			\$ (758,044)	\$ (728,044)	\$ (558,720)	\$ (503,514)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (236,041)	\$ (236,041)	\$ (177,031)	\$ (164,503)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (175,967)	\$ (175,967)	\$ (131,975)	\$ -			
Sub-total - Non Cash			\$ (412,008)	\$ (412,008)	\$ (309,006)	\$ (164,503)			
Sub-total Operating Expenditure			\$ (1,170,052)	\$ (1,140,052)	\$ (867,726)	\$ (668,017)			
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,170,052	\$ 1,140,052	\$ 867,726	\$ 752,039			
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 84,023			
Operating Income									
Other Operating Income	ACCOUNTANT	10162.0175	\$ -	\$ -	\$ -	\$ -			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 32,240	\$ 32,240	\$ -	\$ -			
Total Operating Income			\$ 32,240	\$ 32,240	\$ -	\$ -			



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2018

	Responsible Officer	Account Number	Original Budget 30-Jun-2017	Amended Budget 30-Jun-2017	Budget YTD 31-Mar-2018	Actual YTD 31-Mar-2018	Variance Budget to Act YTD
UNCLASSIFIED							
Operating Expenditure							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (2,000)	\$ (1,500)	\$ (4,026)	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (10,233)	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,000)	\$ (3,750)	\$ (2,878)	
Other Expenses - Communication Towers	DCEO	20273.0323	\$ (10,000)	\$ (10,000)	\$ (8,500)	\$ (5,244)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,000)	\$ (750)	\$ (818)	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (1,000)	\$ (750)	\$ -	
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,737)	\$ (15,737)	\$ (11,803)	\$ (11,849)	
<i>Sub-total - Cash</i>			\$ (54,737)	\$ (54,737)	\$ (47,053)	\$ (35,047)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (384)	\$ (384)	\$ (288)	\$ (267)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,705)	\$ (20,705)	\$ (15,529)	\$ (15,375)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (21,089)	\$ (21,089)	\$ (15,817)	\$ (15,642)	
Total Operating Expenditure			\$ (75,826)	\$ (75,826)	\$ (62,869)	\$ (50,689)	
Operating Income							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 45,000	\$ 45,000	\$ 33,750	\$ 29,459	
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 1,000	\$ 750	\$ 955	
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -	\$ -	
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 1,000	\$ 750	\$ 3,296	
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 47,000	\$ 47,000	\$ 35,250	\$ 33,710	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 47,000	\$ 47,000	\$ 35,250	\$ 33,710	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES			\$ (1,011,517)	\$ (981,517)	\$ (676,735)	\$ (257,663)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME			\$ 1,050,409	\$ 1,020,409	\$ 128,988	\$ 59,673	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (121,743)	\$ (123,994)	\$ (97,308)	\$ 45,299	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 125,929	\$ 125,929	\$ 67,392	\$ 40,412	

Council

POLICY REVIEW - INVESTMENTS

Council Policy F/RI/1 - Investments

Meeting Date: 27 March 2018

Number of Pages: 3

INVESTMENTS

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Finance	Revenue Investment

OBJECTIVE:

To document and provide the necessary information for the delegated officers to invest surplus funds.

POLICY:

1.0 Purpose of Policy

1.1 The purpose of this policy is to ensure that:

- a) The Council conforms with its fiduciary responsibilities under Section 6.14 of the Local Government Act and Section 18 (1)(a) of the Trustees Act 1962 (the 'Prudent Person' rule);
- b) At all times, the Council has in place a current set of policies and delegations for its Investments Officers; and
- c) Adherence to the guidelines by all officers with delegated authority to invest / control surplus funds.

1.2 This Policy is to be made available to all employees involved in daily investment decisions.

1.3 Notwithstanding the provisions of this Policy, the general financial management obligations imposed under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 should at all times be complied with.

2.0 Prudent Person Rule

2.1 The investment options available to local government authorities in Western Australia were altered in June 1997 with changes to the Trustees Act. With the passage of changes to the Trustees Act, the list of prescribed investments has been removed and replaced by the Prudent Person rule.

2.2 The main features of the prudent person rule include:

- a) Exercising the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons; and
- b) A duty to invest funds in investments that are not speculative or hazardous.

2.3 In exercising powers of investment, there are important matters for consideration:

- a) The purpose of the investment and the needs and circumstances;
- b) The desirability of diversifying investments and the nature of and risk associated with existing investments;
- c) The need to maintain the real value of capital and income; The risk of capital or income loss or depreciation. The potential for capital appreciation;
- d) The likely income return and timing of the income return. The length of the term of the proposed investment;
- e) The liquidity and marketability of the proposed investment. The aggregate value of the investment;
- f) The effect of the proposed investment in relation to the tax liability (if any);
- g) The likelihood of inflation affecting the value of the proposed investment; and

- h) The costs of making the proposed investment; the results of a review of existing investments.

3.0 Investment Objectives

- 3.1 To add value through prudent investment of funds.
- 3.2 To support the local community bank without putting the Shire's surplus funds to any undue risk.
- 3.3 To have ready access to funds for day-to-day requirements, without penalty.

4.0 Authority to Invest

- 4.1 The Shire of Plantagenet's surplus funds are to be invested in term deposits or negotiable certificates of deposit with Bendigo ~~and Adelaide~~ Community Bank and other banks with branches in Mount Barker or Albany, subject to their Standard and Poor's long term credit rating being at least BBB+ and the short term rating being at least A-2. Any proposal to invest funds in any other institution not referred to above, for whatever reason, is to be referred to the Council.
- 4.2 Investments from the municipal, loan and reserve accounts are to be kept separate and distinct from the trust account.
- 4.3 Funds may be invested for terms ranging from one to six months based on predicted cash flow requirements.
- 4.4 The Deputy Chief Executive Officer places, withdraws or re-invests sums up to \$500,000.00 jointly with the ~~Accountant~~ Senior Administration Officer - Finance or Chief Executive Officer, in accordance with the Chief Executive Officer's delegation.
- 4.5 The Chief Executive Officer places, withdraws or re-invests sums over \$500,000.00 jointly with the Deputy Chief Executive Officer or ~~Accountant~~ Senior Administration Officer - Finance in accordance with the Chief Executive Officer's delegation.

5.0 Review and Reporting

- 5.1 A cash flow report is to be monitored by the ~~Accountant~~ Senior Administration Officer - Finance at least weekly to ensure cash funds are available to meet commitments.
- 5.2 Investments will be managed actively as they mature with reviews by the Deputy Chief Executive Officer on a monthly basis.
- 5.3 Bendigo ~~and Adelaide~~ Bank's short term credit rating as defined by Standard and Poors is to be monitored on a monthly basis by the Deputy Chief Executive Officer. Any downgrading of the long term BBB+ or short term A-2 rating is to be reported to the Council.
- 5.4 For audit purposes, certificates must be obtained from the bank confirming the amounts of investment held on the Council's behalf at 30 June each year.'

ADOPTED: NOVEMBER 1998

LAST REVIEWED: 29 MARCH 2016

Council

POLICY REVIEW – A/L/1 – LEGISLATIVE
COMPLIANCE

Legislative Compliance Policy with amendments

Meeting Date: 24 April 2018

Number of Pages : 4

LEGISLATIVE COMPLIANCE

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Administration	Legislative Compliance

OBJECTIVE

To ensure that the Shire of Plantagenet complies with legislative requirements.

1. BACKGROUND

- 1.1** A fundamental principle of good public administration is that public officials comply with both the letter and the spirit of the law.
- 1.2** The Shire of Plantagenet has an obligation to ensure that legislative requirements are complied with. The community and those working at the Shire have an expectation that the Council will comply with applicable legislation and the Council should take all appropriate measures to ensure that that expectation is met.
- 1.3** Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January to 31 December in each year. The compliance audit is structured by the Department of Local Government and Communities and relates to key provisions of the Local Government Act 1995.
- 1.4** Regulation 17 of the Local Government (Audit) Regulations 1996 also requires a review of the appropriateness and effectiveness of systems and procedures in relation to legislative compliance at least once every two calendar years and a report to the Audit Committee on the results of that review.

2. POLICY STATEMENT

- 2.1** The Council will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the Council.
- 2.2** These processes and structures will aim to:-
 - a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
 - b) Assign responsibilities for ensuring that legislation and regulatory obligations are fully implemented.
 - c) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.
 - d) Provide people with the resources to identify and remain up-to-date with new legislation.
 - e) Establish a mechanism for reporting non-compliance.
 - f) Review accidents, incidents and other situations where there may have been non-compliance.

- g) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

2.3 Roles ~~A~~and Responsibilities

~~a~~2.3.1) Councillors and Committee Members

Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

~~b~~2.3.2) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

~~e~~2.3.3) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation.

Employees shall report through their supervisors to Senior Management any areas of non-compliance that they become aware of.

~~d~~2.3.4 Implementation of Legislation

The Council will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

3. LEGISLATIVE COMPLIANCE PROCEDURES

3.1 Identifying Current Legislation

The Council accesses electronic up to date versions of legislation through the Western Australian State Law Publisher website at www.slp.wa.gov.au ~~www.legislation.wa.gov.au~~. Direct access to this site is provided from the Council's networked computers.

3.2 Identifying New or Amended Legislation

3.2.1 Western Australian Government Gazette

The Council receives hard copies of the WA Government Gazette which publishes all new or amended legislation applicable to Western Australia. Copies of Government Gazettes are distributed to Senior Staff and other designated staff. It is incumbent on the CEO and Senior Staff to determine whether any gazetted changes to legislation need to be incorporated into processes.

3.2.2 Department of Local Government

The Council receives regular circulars from the Department of Local Government on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the CEO and relevant Council officers for implementation.

3.2.3 Department of Planning

The Council receives Planning Bulletins from the Department of Planning on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the relevant Council officers for implementation.

3.2.4 Western Australian Local Government Association (WALGA)

The Council receives regular circulars from WALGA and these circulars highlight changes in legislation applicable to local governments.

3.3 Obtaining advice on Legislative Provisions

The Council will obtain advice on matters of legislation and compliance where this is necessary. Contact can be made with the Department of Local Government, WALGA or the relevant initiating government department for advice.

3.4 Informing Council of Legislative Change

3.4.1 If appropriate the CEO will, on receipt of advice of legislative amendments, advise the Council on new or amended legislation.

3.4.2 The Council's format for all its reports to Council meetings provides that all reports shall have a section headed 'Statutory implications' which shall detail the sections of any Act, Regulation or other legislation that is relevant.

3.5 Review of Incidents and Complaints of Non-compliance

The Council shall review all incidents and complaints of non-compliance. Such reviews will assess compliance with legislation, standards, policies and procedures that are applicable.

3.6 Reporting of Non-compliance

3.6.1 All instances of non-compliance shall be reported immediately to the supervising manager. The supervising manager shall determine the appropriate response and then report the matter to the relevant Manager.

3.6.2 The CEO may investigate any reports of significant non-compliance and if necessary report the non-compliance to the Council and/or the relevant government department. The CEO will also take the necessary steps to improve compliance systems.'

ADOPTED: 1 APRIL 2014

LAST REVIEWED: 26 APRIL 2016

Council

POLICY REVIEW –
MOTOR VEHICLE USE/SHIRE PRESIDENT

Council Policy CE/CS/2 – Motor Vehicle Use
Shire President

Meeting Date: 24 April 2018

Number of Pages: 3

POLICY NO: CE/CS/2

FORMER POLICY NO:

MOTOR VEHICLE USE – SHIRE PRESIDENT

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
CEO	CEO	Councillor Services

OBJECTIVE

The objective of this Policy is to provide clear guidelines for the use of a Council motor vehicle *should a vehicle be provided for use* by the Shire President.

POLICY

A motor vehicle ~~will~~*may* be provided to the office of the Shire President for both Business Use and Restricted Private Use to assist the Councillor elected as Shire President carry out the role of Shire President.

A motor vehicle will only be provided under this Policy by Council resolution and will be subject to the wishes of the Council, the Shire President and budgetary allocations.

DEFINITIONS

‘Business Use’ is defined as the use required giving effect to all of the Council’s operational needs and services.

‘Restricted Private Use’ is defined as private use within the geographical area of Western Australia in accordance with this policy and subject to the total cost of running the vehicle for private use being the responsibility of the primary user, based on the *current* Local Government Industry Award ~~2010~~ rate ~~of \$0.78e~~ per kilometre *as amended* from time to time ~~amended~~.

MOTOR VEHICLE USAGE

A fully maintained motor vehicle ~~will~~*may* be made available to the Shire President to enable the undertaking of official duties and activities associated with the position of the office of Shire President.

This table identifies the type of motor vehicle to be provided to the Shire President to enable the undertaking of official duties and activities.

CATEGORY	TYPE OF VEHICLE	POSITION	EXTENT OF USE
Sedan	Luxury vehicle.	Shire President	Restricted

The motor vehicle will be made available to the Shire President for both Business Use and Restricted Private Use within the State of Western Australia.

When the motor vehicle is used for private purposes, the Shire President will advise the CEO of such use and the CEO will then invoice the Shire President for all private use based on the *current* Local Government Industry Award ~~2010~~ rate ~~of 0.78e~~ per kilometre *as amended* from time to time ~~amended~~.

The Shire President or another person authorised in writing by the CEO may use the motor vehicle provided he/she holds a valid and appropriate Western Australian ‘C’ Class Driver’s Licence. In the event of an emergency, a driver other than the person specified above may be nominated to complete the journey.

The Council will be responsible for all running costs of the motor vehicle, including but not limited to, all registration, insurances, fuels and oils maintenance, and repair costs, except when the vehicle is being used for private purposes.

General Conditions of Vehicle Usage

The following general conditions are applicable to the use of a Council motor vehicle:

Smoking is strictly prohibited within Council motor vehicles at all times.

Motor vehicles shall be operated in a reasonable manner in accordance with all relevant Acts, Regulations and Council policies. Any authorised person that drives the motor vehicle is financially responsible for any fines and/or infringements received during operation of the motor vehicle.

The Shire of Plantagenet will be financially responsible for the maintenance of the motor vehicle but it is the responsibility of the primary user to ensure that the motor vehicle has a sufficient amount of fuel, oil/lubricant, water, and tyre pressure.

Where the motor vehicle has been equipped with a first aid kit and/or fire extinguisher, it is the responsibility of the primary user to ensure that the first aid kit or fire extinguisher is adequately stocked/changed at all times or replacement stock ordered through the Council's Works and Services Division when used/expired.

The primary user shall comply with the following conditions with respect to the motor vehicle:

- a) Advise the Council's Works and Services division when scheduled servicing of the motor vehicle is due;
- b) Wash, clean, and vacuum the motor vehicle as often as required;
- c) Drive the motor vehicle responsibly and legally, observing all road rules and traffic regulations;
- d) Secure the motor vehicle when parked in public/private places;
- e) Examine the motor vehicle prior to use for any damage, operation of lights and indicators, tyre pressure etc; and
- f) Report any motor vehicle accident immediately to the Chief Executive Officer or other Senior Officers.

A Council motor vehicle used for any of the purposes outlined in this Policy shall be properly housed and secured at the place of residence of the primary user, when appropriate.

The primary user shall immediately advise the Chief Executive Officer if his/her driver's licence is suspended or cancelled.

The primary user shall immediately surrender the motor vehicle to the Shire upon:

- a) cancellation or suspension of his/her driver's licence; and
- b) cessation of position with the Council the subject of this policy.

ADOPTED: APRIL 2004

LAST REVIEWED: ~~3-MARCH-2015~~ 6 APRIL 2018

Shire President attendance report to 23rd April 2018

28th March 2018. Met with UWA in Albany with Mr Stewart

29th March 2018. Attended the MBCC Blessing of the Roads Campaign.

5th April 2018. Contributed to the Alliance planning meeting in Denmark.

6th April 2018. Met with the Federal Minister for Communications in Albany with a Q & A on NBN and phone coverage for this region.

10th April 2018. Attended the Rec Centre Advisory Committee.

13th April 2018. Attended the MBCC Anzac Service.

20th April 2018. Met with the film producer for the RAMS film to be produced in Mt Barker in Q4 this year.