

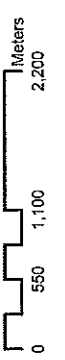
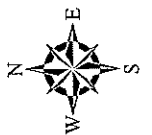
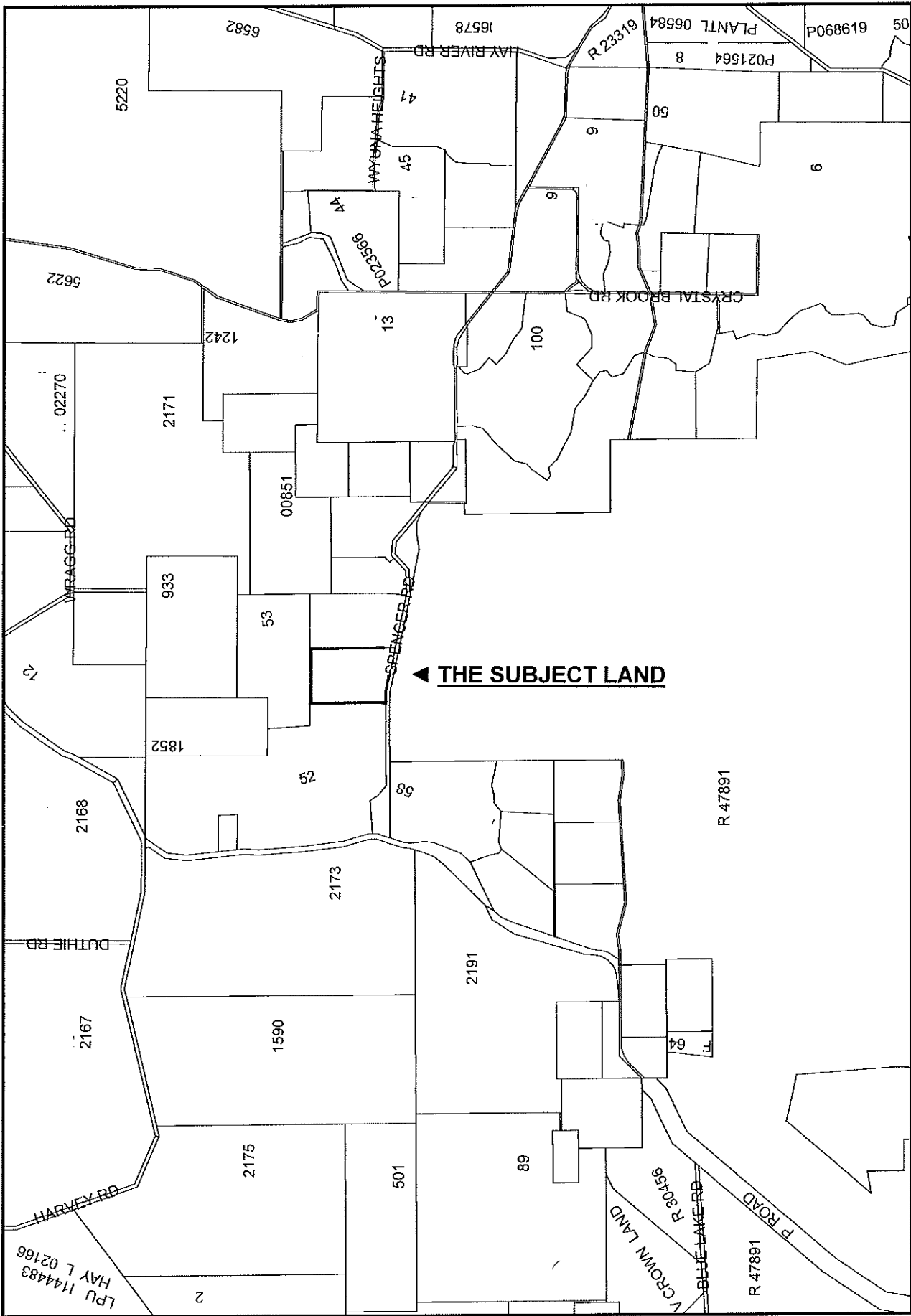
Council

Lot 2 Spencer Road, Narrikup - Chalet

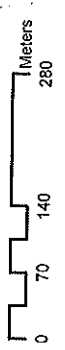
Location Plan
Site Plan
Floor Plan
Elevations

Meeting Date: 25 June 2013

Number of Pages : 5



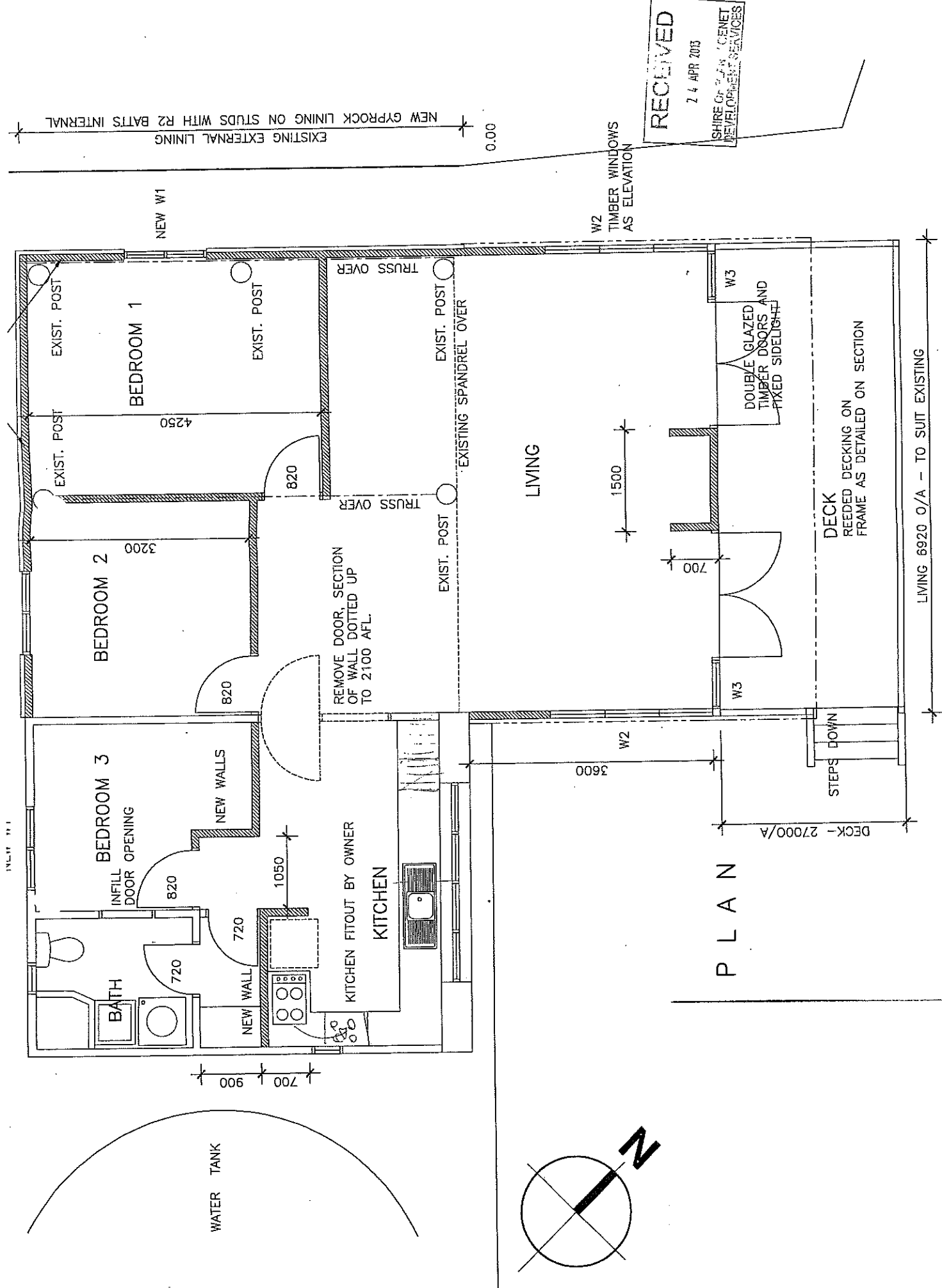
LOCATION PLAN



RECEIVED
 24 APR 2013
 SHIRE OF MANTAGENET
 DEVELOPMENT SERVICES

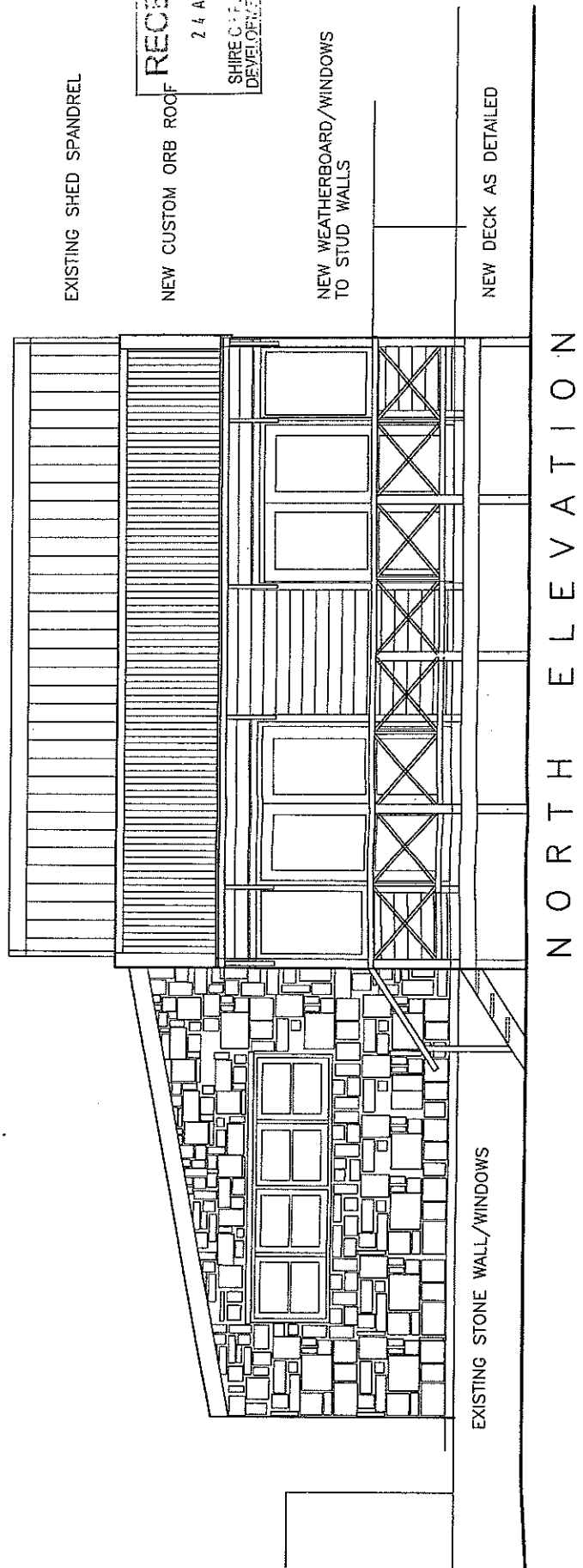
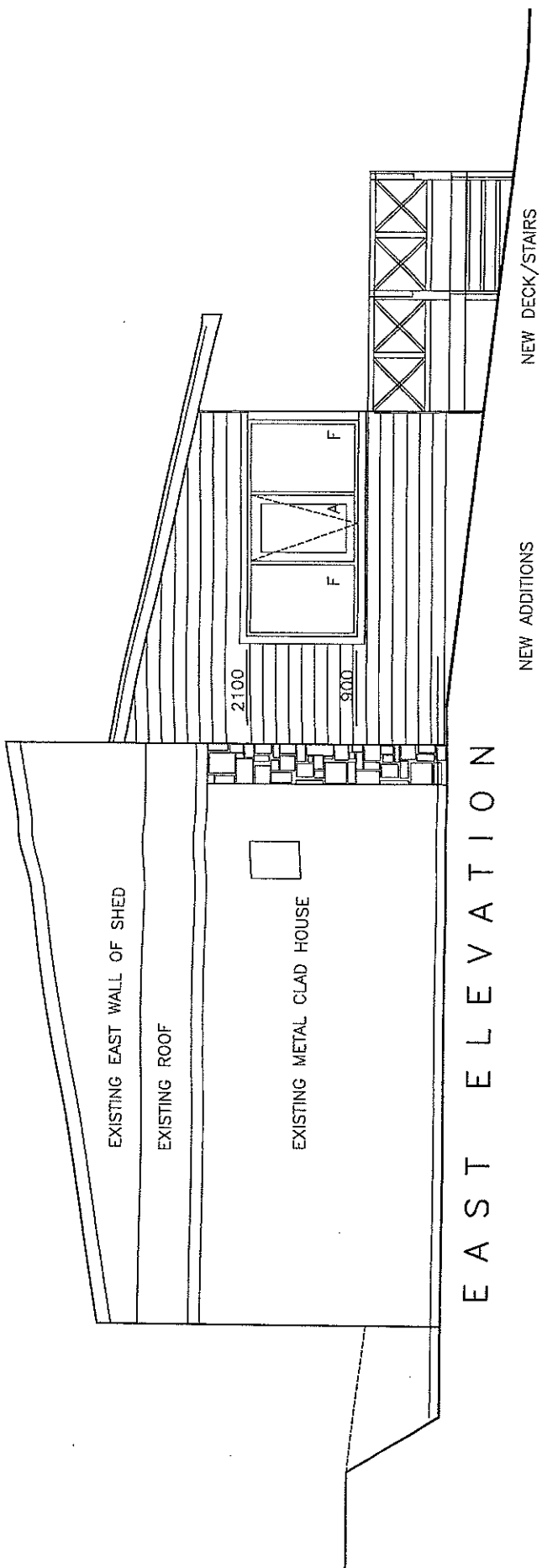
SITE PLAN

RECEIVED
 24 APR 2015
 SHIRE OF SWAN COUNCIL
 DEVELOPMENT SERVICES



FLOOR PLAN

ELEVATIONS



RECEIVED

24 APR 2010

SHIRE OF ... DEVELOPMENT SERVICES

Council

Lots 5702 and 5991 Albany Highway, Lots 1, 3, 2373,
4045, 4433, 4596 and 4896 Carmendale Road and
Lots 2208 and 3666 Williams Street, Narrikup

Location Plan

Subdivision Plan Sheet 1

Subdivision Plan Sheet 2

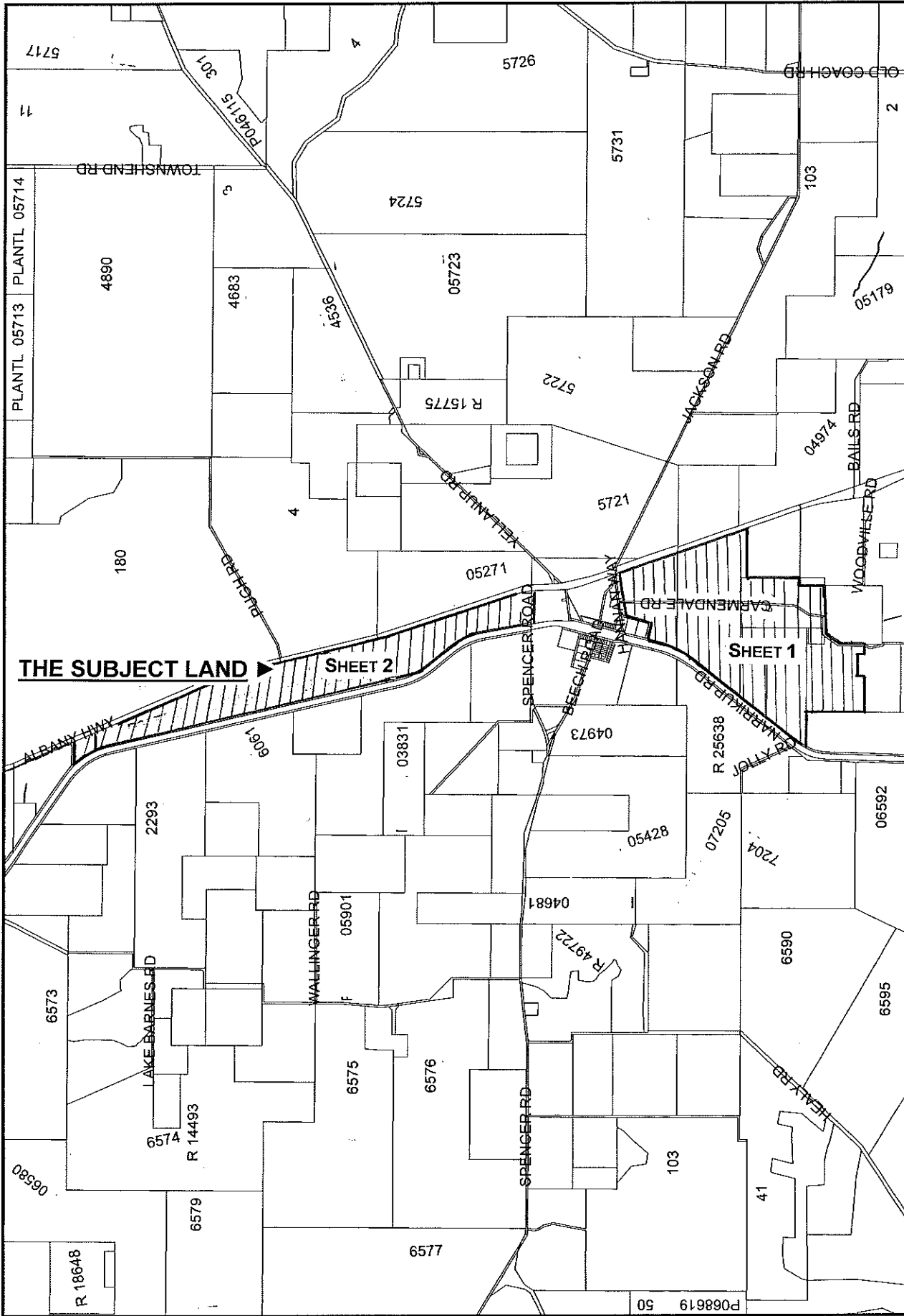
Deposited Plan Spencer Road-Albany Highway
Junction

Amended Subdivision Plan Sheet 1

Amended Subdivision Plan Sheet 2

Meeting Date: 25 June 2013

Number of Pages : 7



LOCATION PLAN

JOHN KINNEAR AND ASSOCIATES

Consulting Surveyors

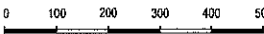
JKA REF. C390

234 STIRLING TERRACE,
P.O. BOX 293, ALBANY, WA, 6330.
TELEPHONE (08) 9842 1353. FACSIMILE (08) 9842 1570.

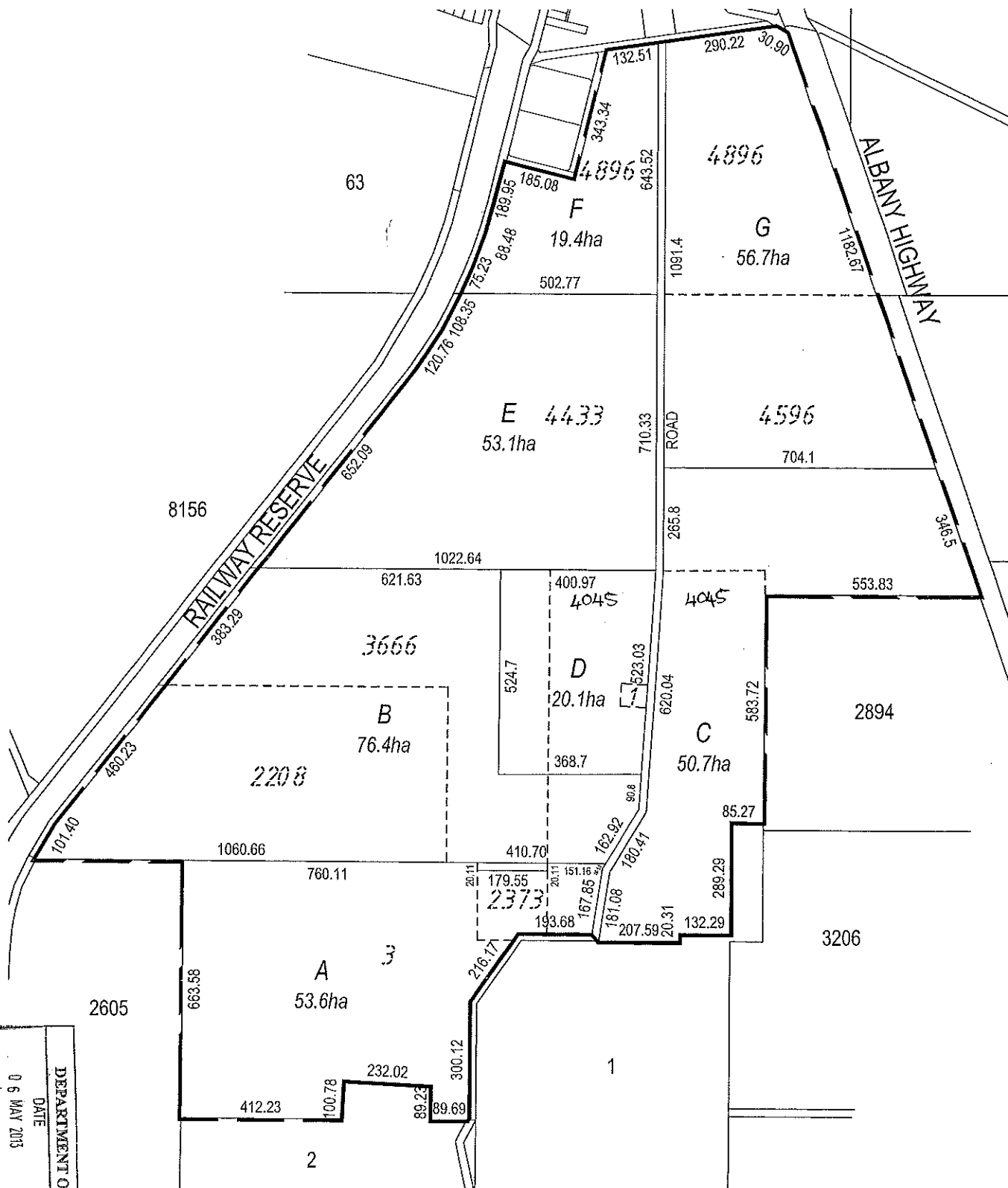
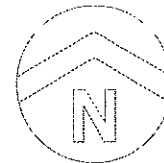
SHEET 1 OF 2

SEE SHEET 2 FOR LOTS H TO K

PROPOSED BOUNDARY ADJUSTMENT

LOTS 1,3,3,2208,2373,3666,4045,4433,4596,4896,5991		MAP REDMOND N.E. & MOUNT BARKER S.E.
LOCALITY HARRIKUP		LOCAL AUTHORITY SHIRE OF PLANTAGENET
ZONING RURAL		OWNER CARMENDALE PASTORAL PTY LTD
No. of Exist Lots 11	Date April 2013	 <p>Scale 1:10000</p>
No. of Prop Lots 11	Job No. C390	

NOTE: DISTANCES AND AREAS
SUBJECT TO SURVEY.



DEPARTMENT OF PLANNING
DATE
06 MAY 2013
FILE
147902

SUBDIVISION PLAN SHEET 1

JOHN KINNEAR AND ASSOCIATES

Consulting Surveyors

JKA REF. C390

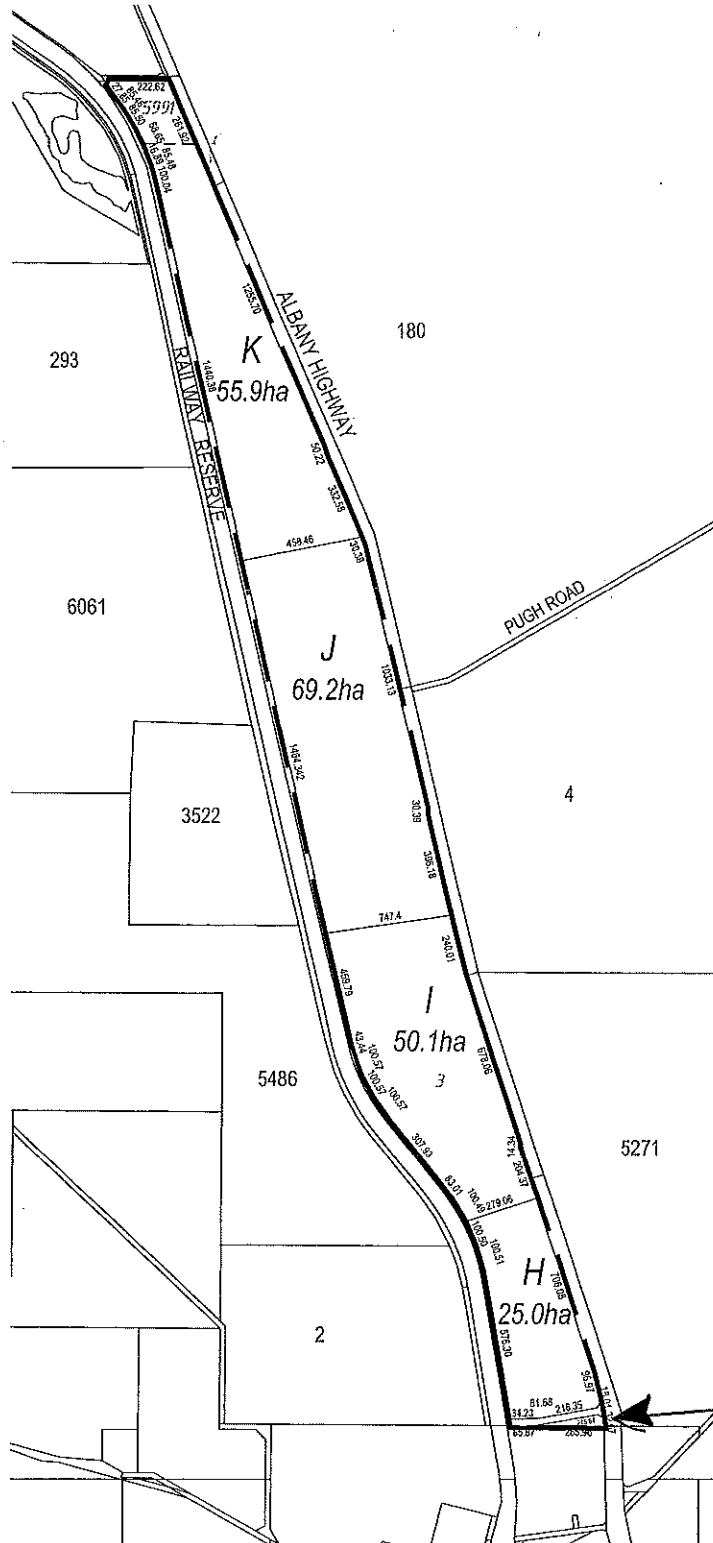
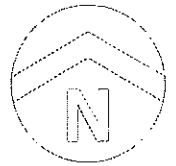
234 STIRLING TERRACE,
P.O. BOX 293, ALBANY, WA, 6330.
TELEPHONE (08) 9842 1353. FACSIMILE (08) 9842 1570.

SHEET 2 OF 2

SEE SHEET 1 FOR LOTS A TO G

PROPOSED BOUNDARY ADJUSTMENT

LOTS 1,3,3,2208,2373,3665,4045,4433,4595,4896,5991		MAP	REDMOND N.E. & MOUNT BARKER S.E.
LOCALITY NARRIKUP		LOCAL AUTHORITY	SHIRE OF PLANTAGENET
ZONING RURAL		OWNER	CARMENDALE PASTORAL PTY LTD
No. of Exist Lots	11	NOTE: DISTANCES AND AREAS SUBJECT TO SURVEY.	
Date	April 2013	0 250 500 750 1000	
No. of Prop Lots	11	Scale 1: 20000	
Job No.	C390		



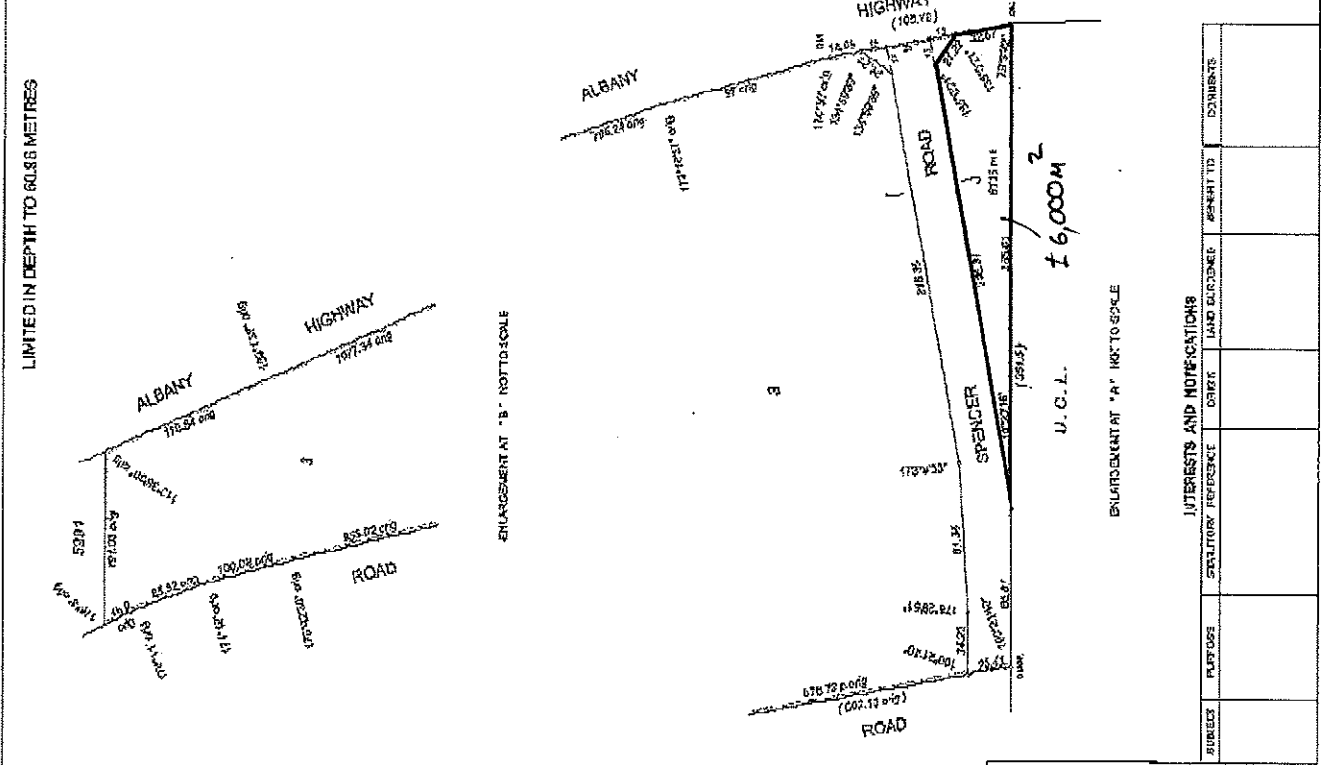
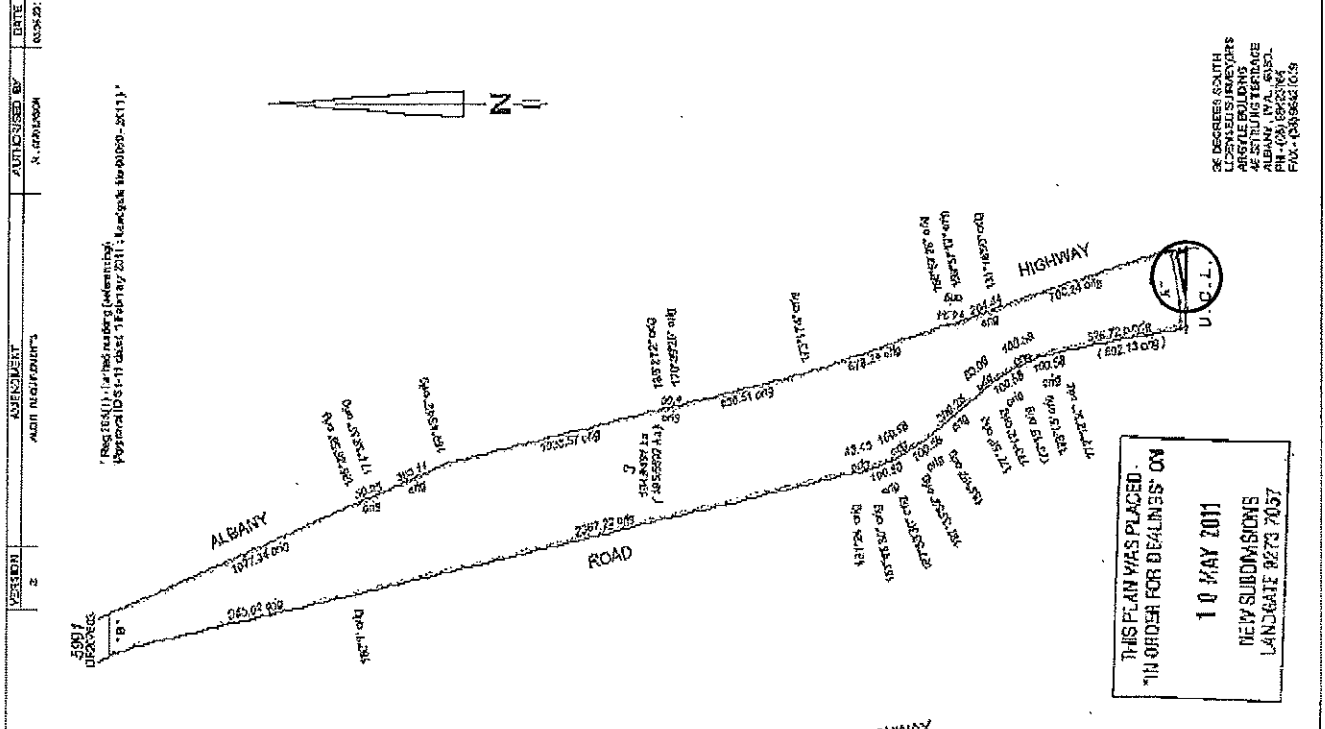
LOT H LAND PARCEL
SOUTH OF SPENCER ROAD

DEPARTMENT OF PLANNING
FILE
DATE
06 MAY 2013
FILE
147902

SUBDIVISION PLAN SHEET 2

Licensed Land, Mining and Engineering Surveyors

TYPE PURPOSE	DATE 06-09-2011	APPROVED BY N. CHANDLER	ADJUSTMENT ALN REFORMATION
PLANOF			
<p align="center">LOT 3 AND ROAD</p>			
DISTRICT PLANNING TOWNSHIPS LOCAL AUTHORITY LOCALITY		COUNTY DISTRICT ROAD	
LOT 1722-644 PRACTICE OF 1722-131A		ROAD 172044 170483	
<p><i>(Detailed survey notes and descriptions are present in this section, including references to other plans and sections.)</i></p>			
<p><i>(Additional technical details, bearings, and distances are listed here.)</i></p>			
<p><i>(Further survey data and annotations.)</i></p>			
<p><i>(Final technical specifications and remarks.)</i></p>			



INDEX	PURPOSE	CADASTRAL REFERENCE	DATE	LAND ACQUISITION	REMARKS	DISMISSED

DEPOSITED PLAN FOR SPENCER ROAD-ALBANY HIGHWAY JUNCTION

DE DEGREES SOUTH
 182755150
 182755150
 182755150
 ALBANY, N.W.A., 8150
 PH. (06) 852350
 FAX. (06) 852305

THIS PLAN WAS PLACED
 "IN ORDER FOR BEARINGS" ON
 10 MAY 2011
 NEW SUBDIVISIONS
 LANDGATE R273 7057

HELD BY LANDGATE
 IN DIGITAL FORM ONLY.

JOHN KINNEAR AND ASSOCIATES

Consulting Surveyors
JKA REF. C390

234 STIRLING TERRACE.
P.O. BOX 293, ALBANY, WA, 6330.
TELEPHONE (08) 9842 1333. FACSIMILE (08) 9842 1570.

SHEET 1 OF 2

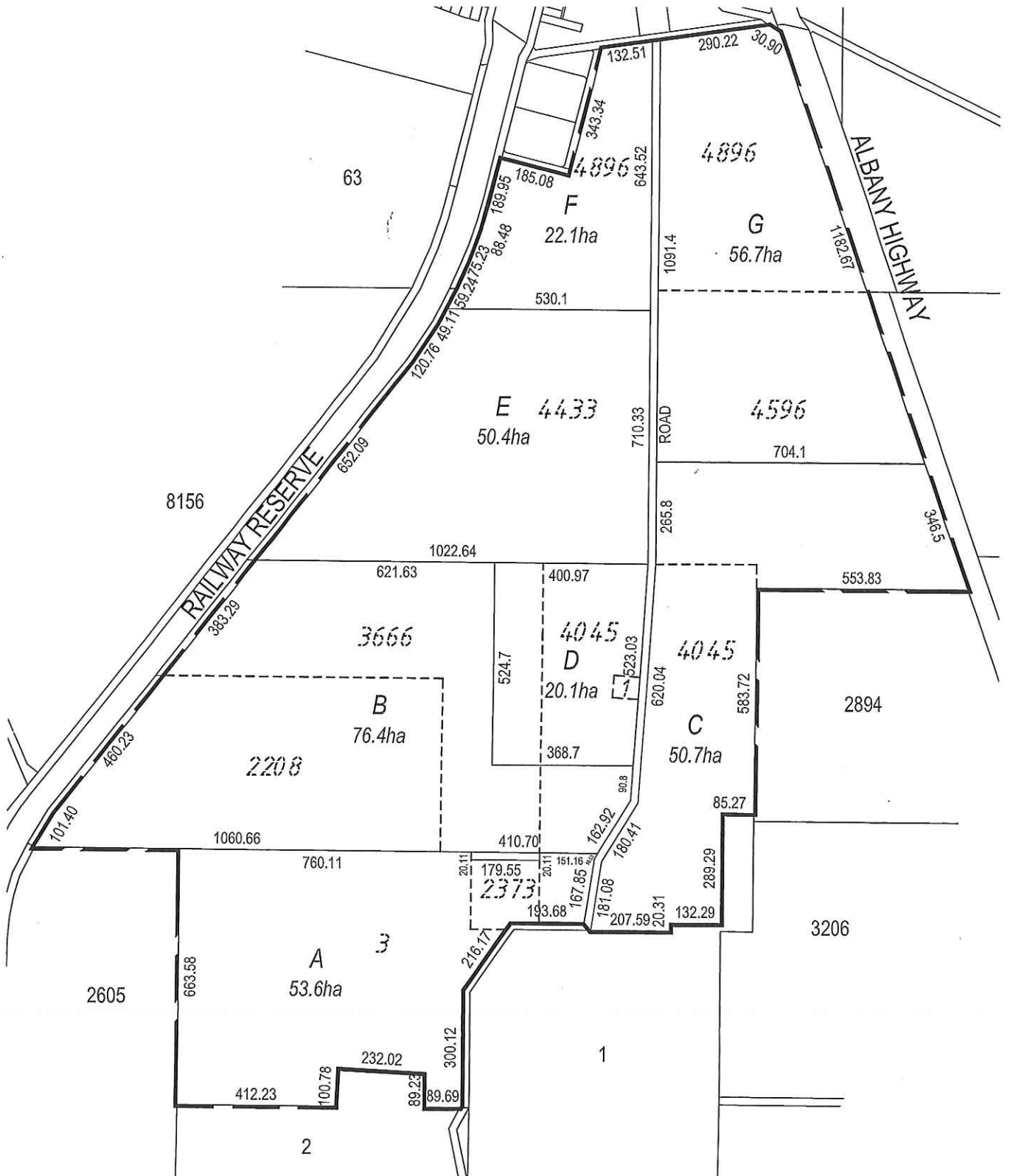
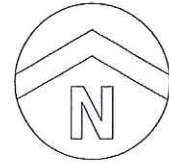
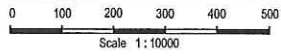
SEE SHEET 2 FOR LOTS H TO K
(Rev. Jun 2013)

PROPOSED BOUNDARY ADJUSTMENT

LOTS 1,3,3,2208,2373,3666,4045,4433,4596,4896,5991	
LOCALITY NARRIKUP	ZONING RURAL
No. of Exist Lots 11	Date April 2013
No. of Prop Lots 11	Job No. C390

MAP REDMOND N.E. & MOUNT BARKER S.E.
LOCAL AUTHORITY SHIRE OF PLANTAGENET
OWNER CARMENDALE PASTORAL PTY LTD

NOTE: DISTANCES AND AREAS
SUBJECT TO SURVEY.



AMENDED SUBDIVISION PLAN SHEET 1

JOHN KINNEAR AND ASSOCIATES

Consulting Surveyors
JKA REF. C390

234 STIRLING TERRACE,
P.O. BOX 293, ALBANY, WA, 6330.
TELEPHONE (08) 9842 1353, FACSIMILE (08) 9842 1570.

SHEET 2 OF 2

SEE SHEET 1 FOR LOTS A to G

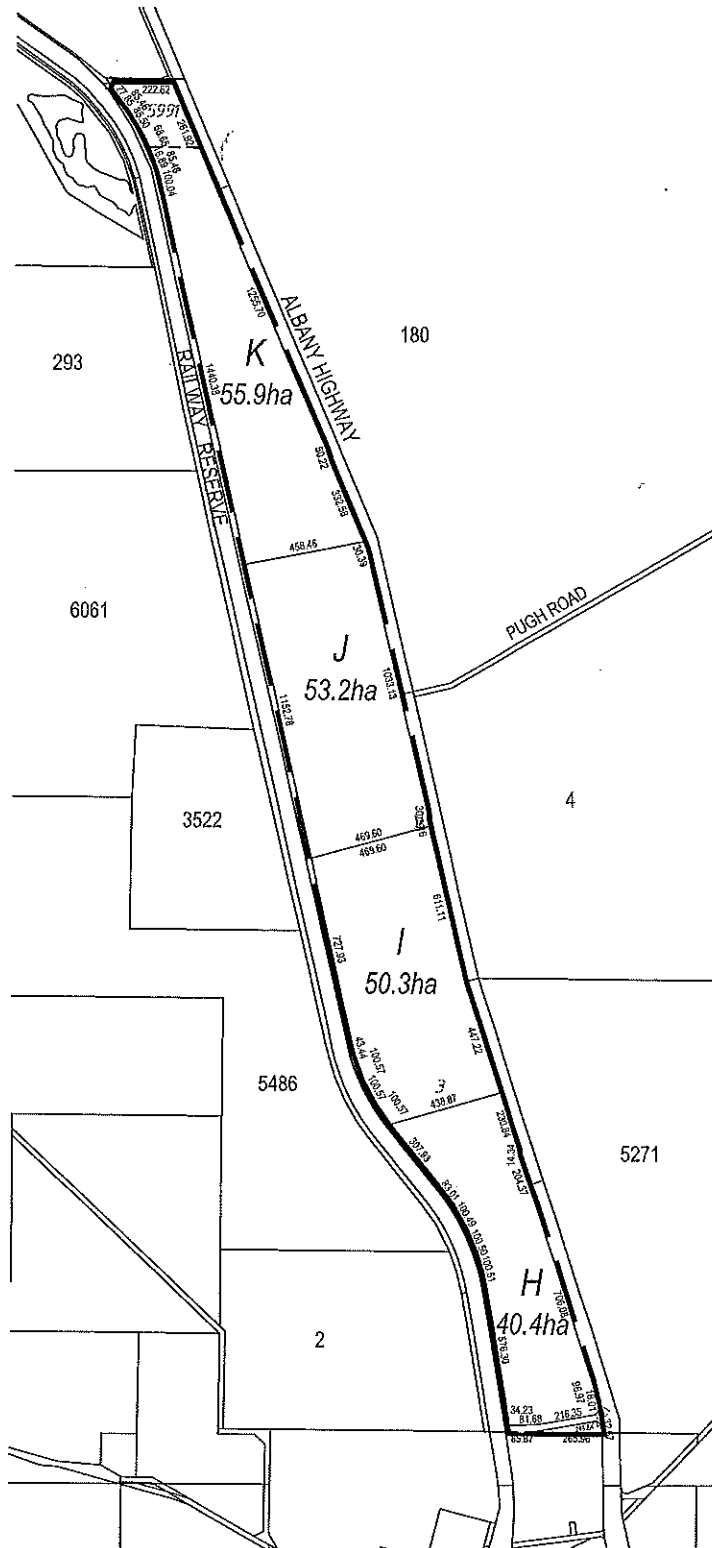
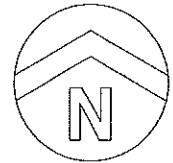
(Rev. Jun 2013)

PROPOSED BOUNDARY ADJUSTMENT

LOTS 1,3,3,2208,2373,3666,4045,4433,4596,4896,5991	
LOCALITY	NARRIKUP
ZONING	RURAL
No. of Exist Lots	11
Date	April 2013
No. of Prop Lots	11
Job No.	C390

MAP	REDMOND H.E. & MOUNT BARKER S.E.
LOCAL AUTHORITY	SHIRE OF PLANTAGENET
OWNER	CARMENDALE PASTORAL PTY LTD

NOTE: DISTANCES AND AREAS
SUBJECT TO SURVEY.



AMENDED SUBDIVISION PLAN SHEET 2

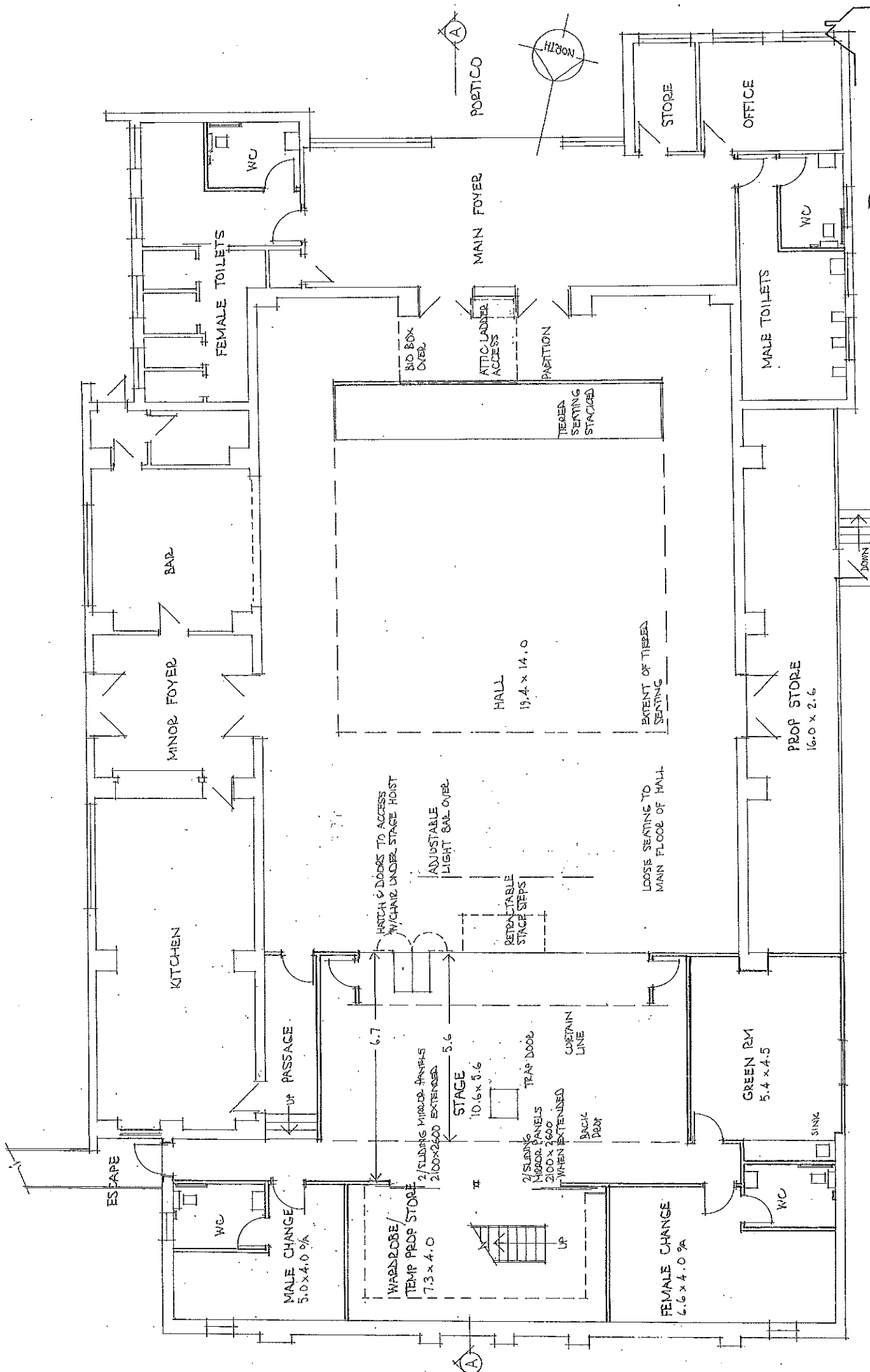
Council

Plantagenet Players – Proposal to Lease and
Renovate the Plantagenet District Hall

Ground Floor Plan,
Upper Floor Plan
Section A.A Plan
Cost Estimate
S80 Auditorium Seating Example

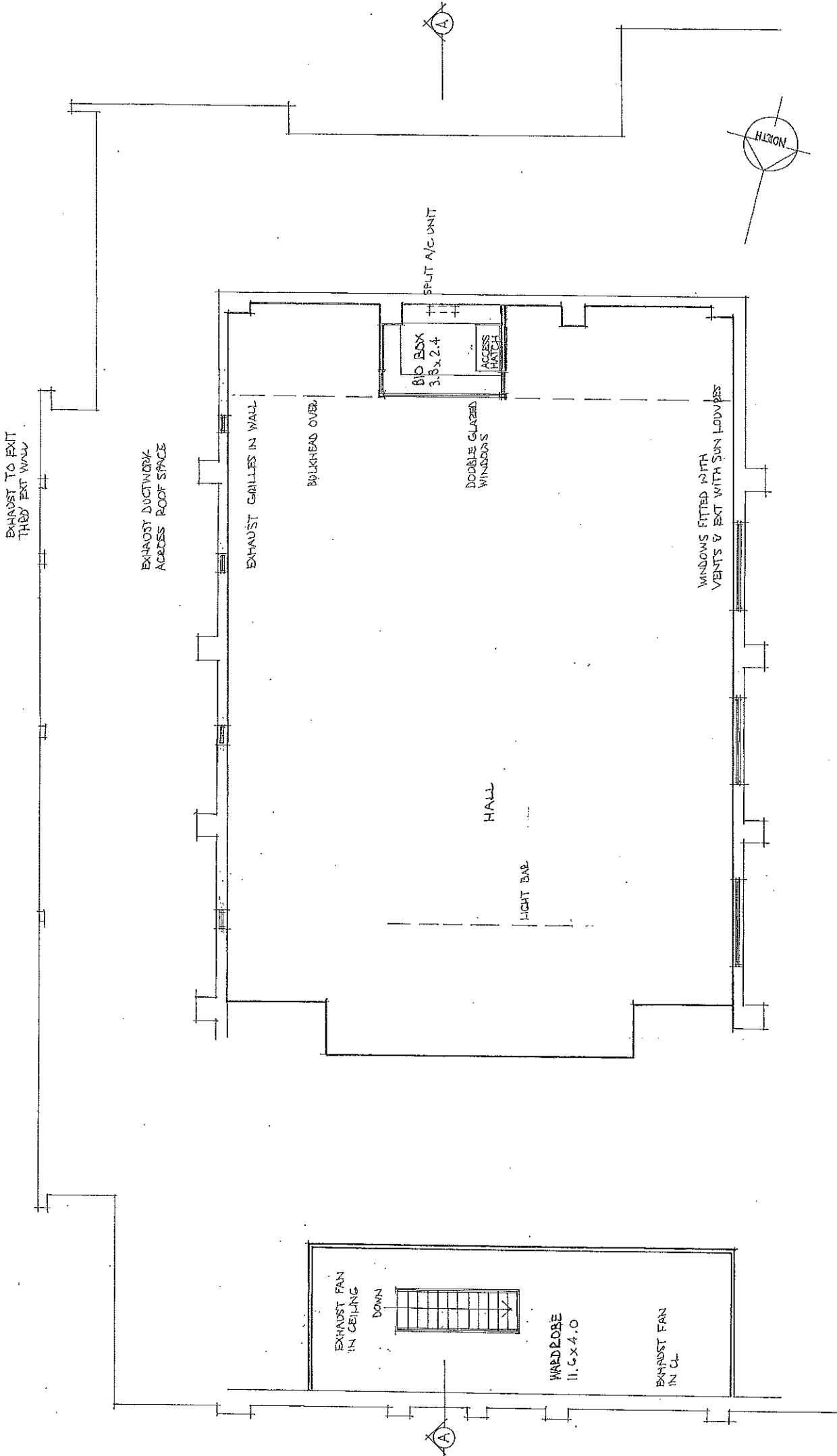
Meeting Date: 25 June 2013

Number of Pages: 6



MAXWELL DESIGNS
 Date: MAY 13
 Building Design ABN: 13 846 760 378
 PO BOX 31 DENMARK 6333
 Ph/Fax: 9848 3123
 REV A B 5.2.03
 REV A B 5.2.03

GROUND FLOOR PLAN 1:100
RENOVATIONS TO THE PLANTAGENET DISTRICT HALL MUIR ST



UPPER FLOOR PLAN 1:100
RENOVATIONS TO THE PLANTAGENT DISTRICT HALL MUIR ST

MAXWELL DESIGNS

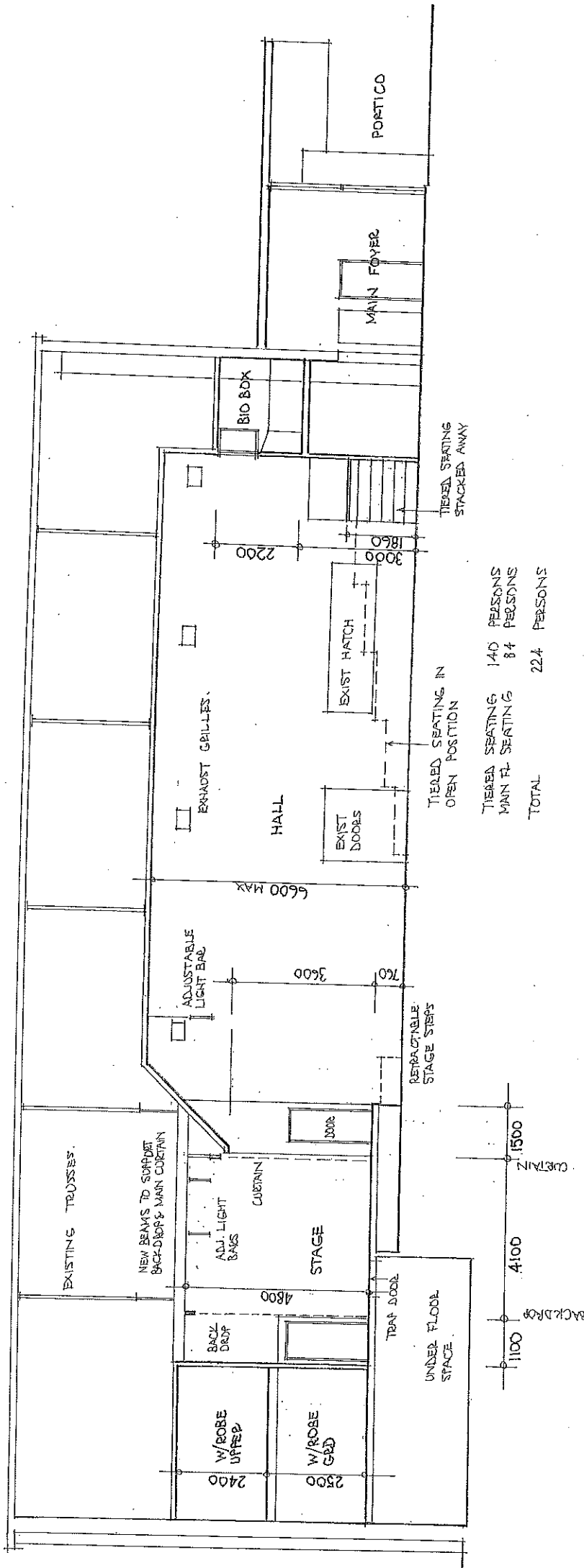
Date: MAY 13

Building Design ABN: 13 846 760 378
 PO BOX 31 DENMARK 8333

Drwg: SK 3A

REV A 13.5.2013

Ph/Fax: 9846 3123



TIERED SEATING 140 PERSONS
 MAIN FL SEATING 84 PERSONS
 TOTAL 224 PERSONS

SECTION A.A. 1:100

RENOVATIONS TO THE PLANTAGENET DISTRICT HALL MUIR ST

MAXWELL DESIGNS

Date: MAY 13

Building Design ABN: 13 846 760 378
 PO BOX 31 DENMARK 6333

Drawg: SL 4A

PO Box 31 DENMARK WA 6333

Phone/Fax: 9848 3123

Mobile: 0417 95 85 85

Email: maxwelldesigns@bluemaxx.com.au

**RENOVATIONS TO THE PLANTAGENET DISTRICT HALL
FOR THE PLANTAGENET PLAYERS**

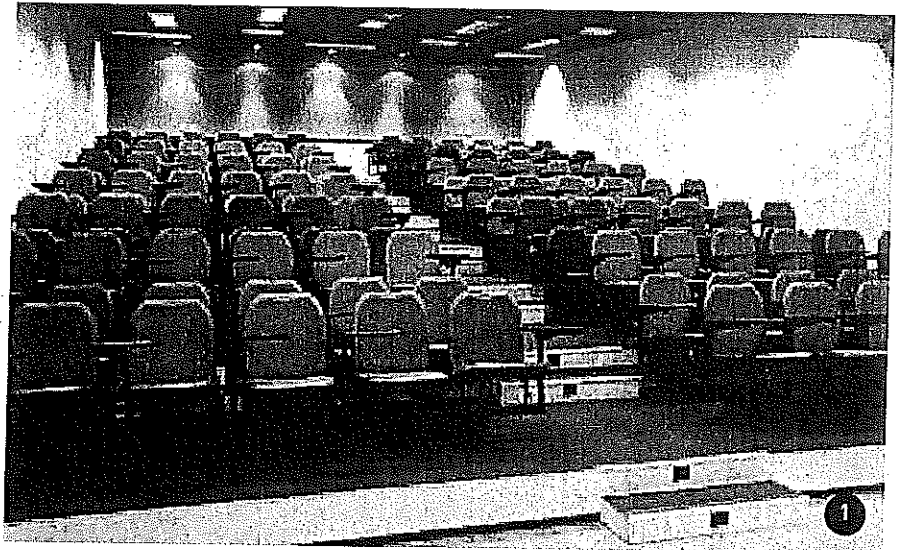
9 may 2013.

Cost estimates breakdown of the proposed works.

Demolish and prep and construct bio box, new stage and rooms and toilets Change rooms and w/robe fitout. Public toilet makeover	\$133,000
Seating	\$170,000
Stage equipment being drapes, three manual light tracks, lighting Sound system, sub structure	\$54,000
Exhaust system to hall and w/robe, air con to bio box	\$6,000
General electrical work	\$25,000
Acoustic ceiling and wall treatment to hall	\$38,000
Painting	\$30,000
Insurance	\$5,000
Fees, Shire, structural and acoustic engineers, documentation	\$15,000
Contingency sum	\$10,000
TOTAL	\$486,000

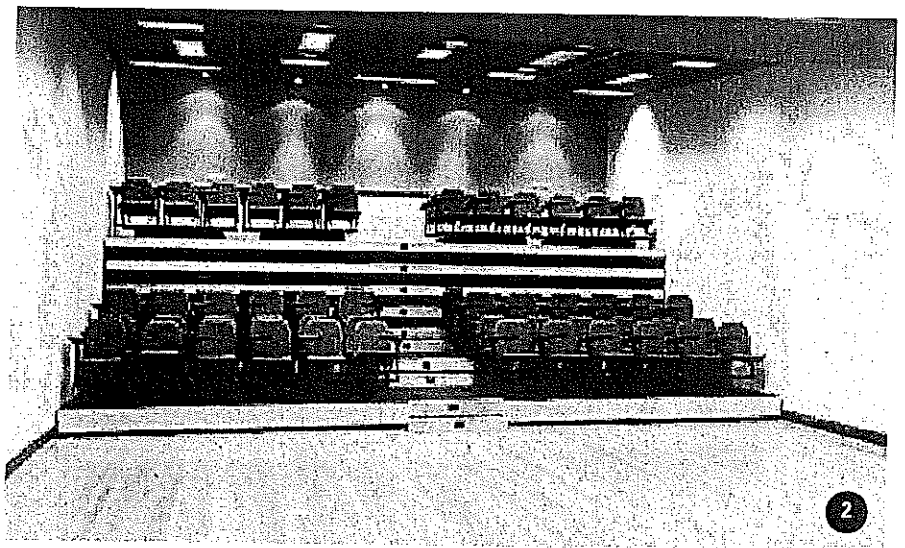
S 80 AUDITORIUM SEATING

This system is designed for auditoriums where height is restricted. Two rows of seats are fitted to each platform. Due to the two rows, site lines are not as good as the S60 platforms but better than seating on a flat floor. Seats are selected from the S60 range.

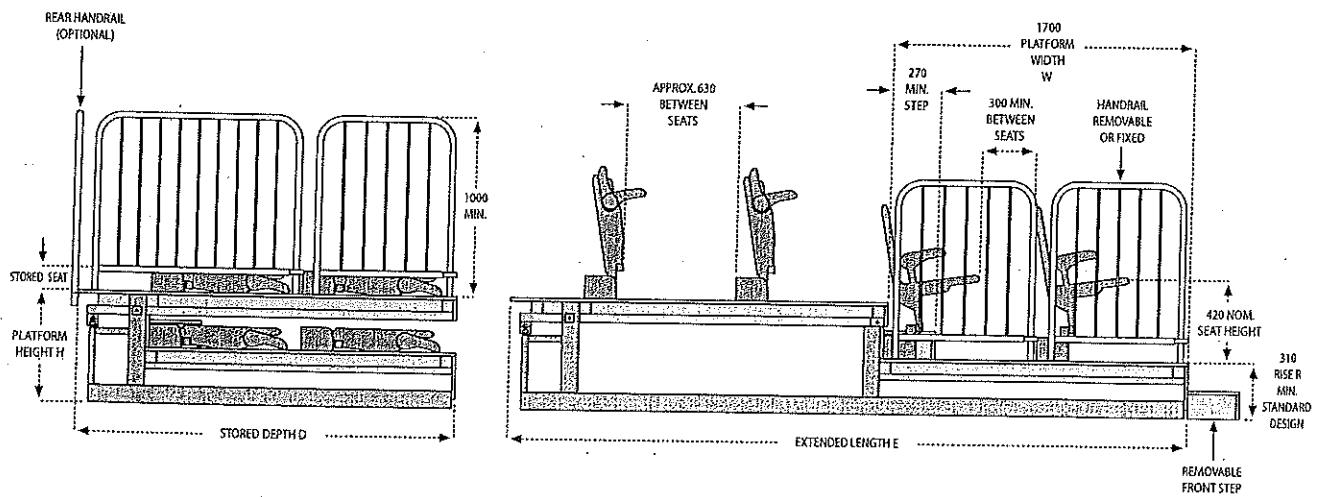


1 and 2

- Carpeted platforms
- Painted risers - Type 61 seat with writing tablet
- Fixed unit automatic extension and retraction



S80 Platform Type 63 Seats



Council

Financial Statements

Financial Statements - May 2013

Meeting Date: 25 June 2013

Number of Pages: Separate attachment

FINANCIAL STATEMENTS



FOR THE PERIOD ENDING

31 May 2013

Shire of Plantagenet
Financial Statements

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Investments	8
Material Variance Explanation	9
Income & Expenditure	11

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REPORT BY THE CHIEF EXECUTIVE OFFICER

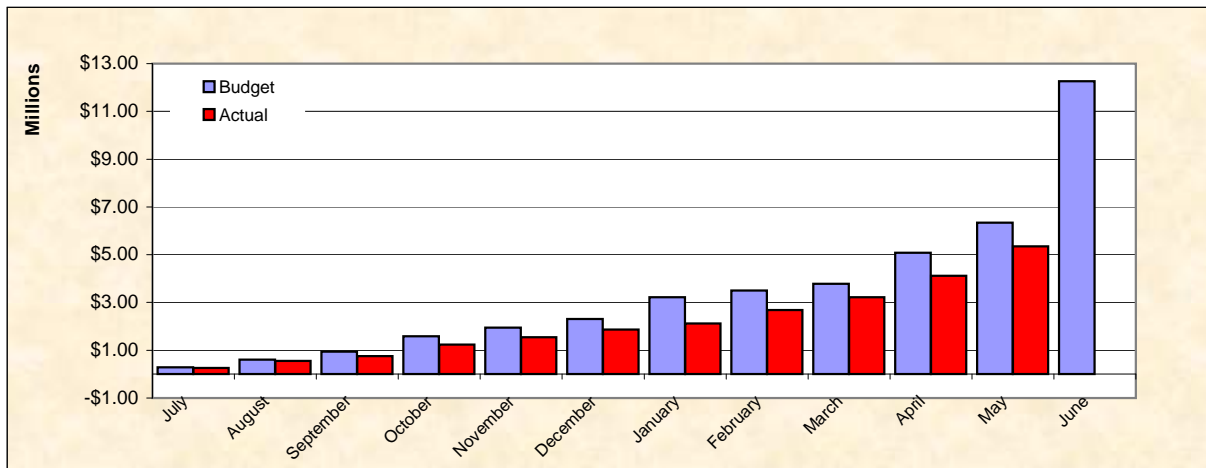
Basis of the Report

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

The financial information in this report has been compiled to show the annual budget (original and adjusted), year to date budget and the income and expenditure for the period ended 31 May 2013. 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.

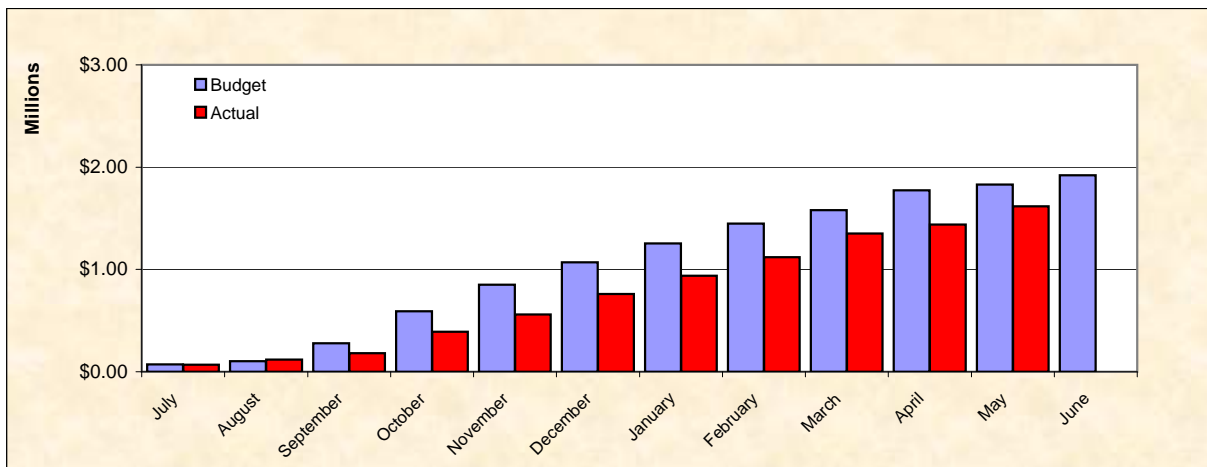
All bank account reconciliations are complete and up to date.

All Capital Projects



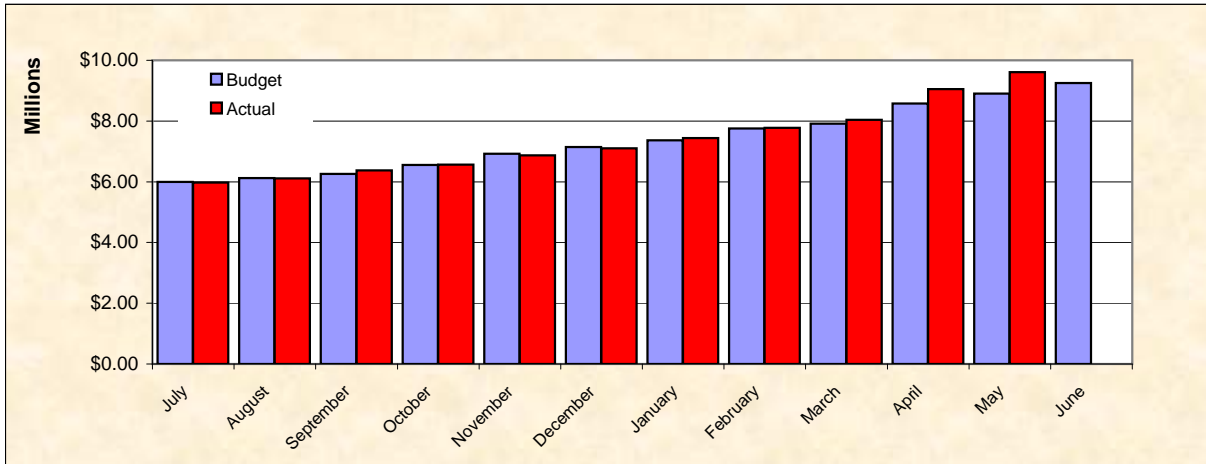
Capital outlays are currently running 15.6% under budget.

Roadworks Program



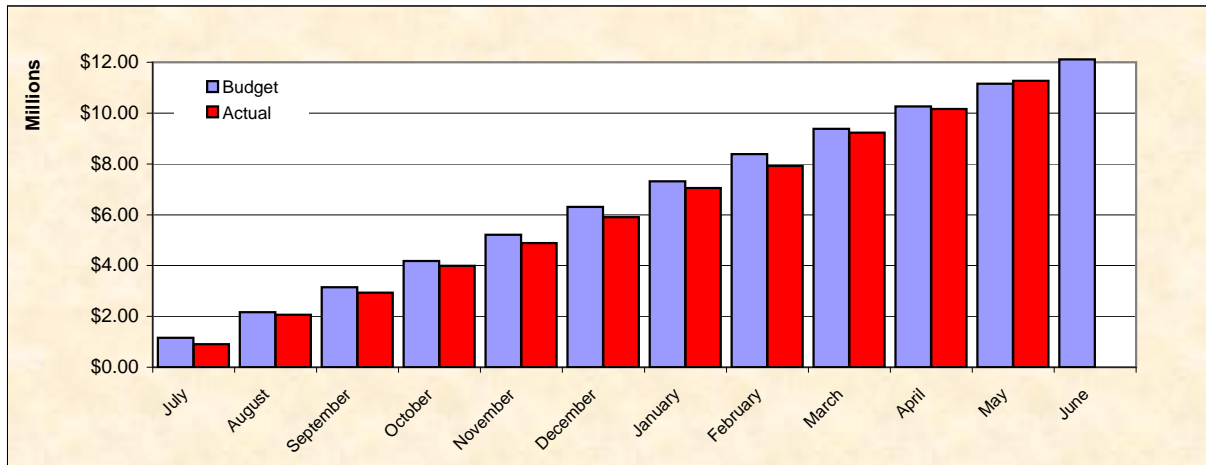
The roadworks program is currently running 11.6% under budget.

Operating Income



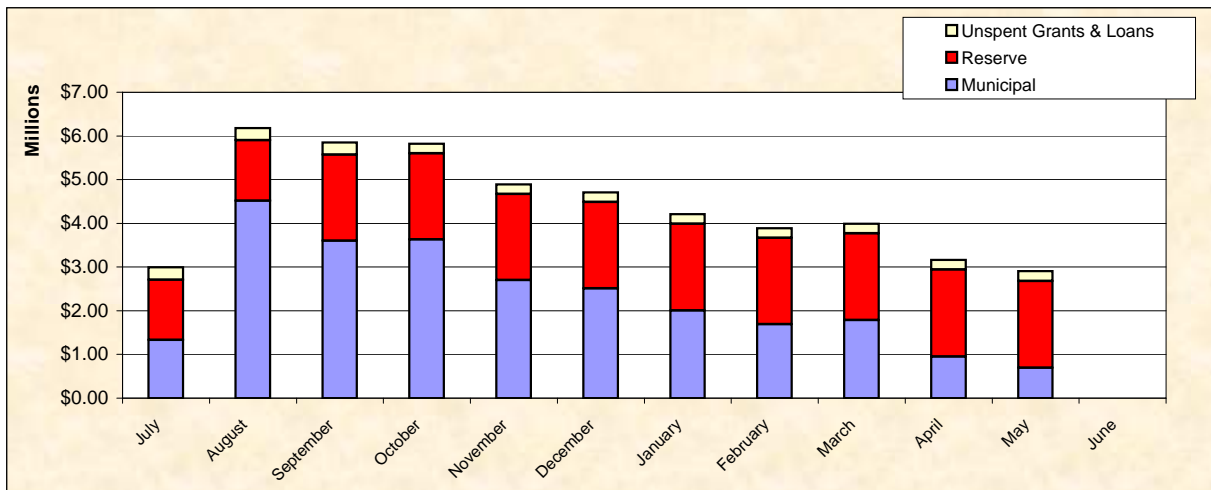
Income is currently 7.9% over budget

Operating Expenditure

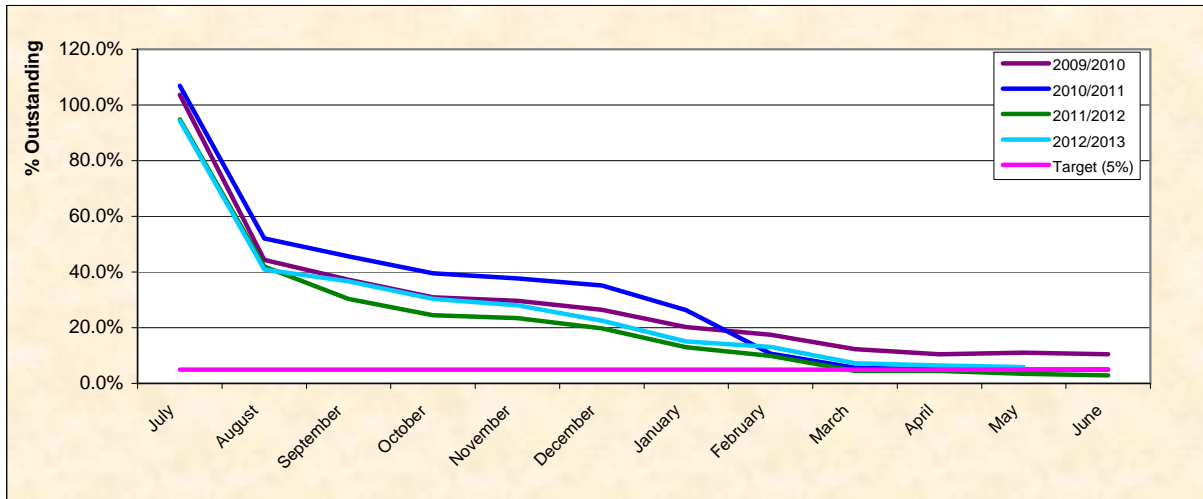


Operating Expenditure is currently running 1.08% over budget.

Cash Position



Rates Outstanding (Percent of Rates Raised)



Outstanding Rates are currently at 5.90%

Rob Stewart
Chief Executive Officer

For the Period Ended 31 May 2013

	Original Budget 30-Jun-13	Amended Budget 30-Jun-13	Budget YTD 31-May-13	Actual YTD 31-May-13	Variance Budget to Actual YTD %
Operating					
Revenue (Incl Capital Grants)					
General Purpose Funding	\$ 1,099,319	\$ 1,052,074	\$ 1,029,101	\$ 1,057,853	3%
Governance	\$ 162,939	\$ 124,386	\$ 66,278	\$ 79,174	19%
Law, Order & Public Safety	\$ 1,162,228	\$ 1,182,378	\$ 195,307	\$ 243,607	25%
Health	\$ 65,600	\$ 65,600	\$ 60,133	\$ 63,498	6%
Education & Welfare	\$ 265,212	\$ 22,413	\$ -	\$ 22,743	0%
Community Amenities	\$ 361,850	\$ 368,850	\$ 358,529	\$ 409,959	14%
Recreation & Culture	\$ 2,999,122	\$ 6,254,302	\$ 2,109,841	\$ 2,128,955	1%
Transport	\$ 1,071,368	\$ 1,572,088	\$ 1,324,214	\$ 1,655,112	25%
Economic Services	\$ 963,525	\$ 976,525	\$ 882,031	\$ 953,360	8%
Other Property & Services	\$ 308,031	\$ 149,409	\$ 98,210	\$ 336,921	243%
	\$ 8,459,194	\$ 11,768,025	\$ 6,123,644	\$ 6,951,183	14%
Expenditure					
General Purpose Funding	\$ (321,514)	\$ (325,484)	\$ (299,444)	\$ (284,377)	-5%
Governance	\$ (929,572)	\$ (895,581)	\$ (768,842)	\$ (682,461)	-11%
Law, Order & Public Safety	\$ (894,358)	\$ (895,957)	\$ (828,479)	\$ (737,008)	-11%
Health	\$ (260,000)	\$ (260,000)	\$ (240,227)	\$ (214,308)	-11%
Education & Welfare	\$ (351,359)	\$ (108,560)	\$ (103,434)	\$ (99,929)	-3%
Community Amenities	\$ (1,256,812)	\$ (1,211,812)	\$ (1,114,909)	\$ (1,027,448)	-8%
Recreation & Culture	\$ (1,821,407)	\$ (1,823,924)	\$ (1,686,376)	\$ (1,577,453)	-6%
Transport	\$ (4,399,145)	\$ (5,089,718)	\$ (4,734,382)	\$ (4,981,201)	5%
Economic Services	\$ (1,365,759)	\$ (1,357,349)	\$ (1,244,642)	\$ (1,277,000)	3%
Other Property & Services	\$ (265,417)	\$ (140,417)	\$ (130,167)	\$ (390,164)	200%
	\$ (11,865,342)	\$ (12,108,802)	\$ (11,150,903)	\$ (11,271,351)	1%
Adjustments for Non Cash Items:					
(Profit)/Loss on Asset Disposals	\$ 28,044	\$ 28,044	\$ 65,742	\$ 7,307	-89%
Depreciation on Assets	\$ 4,113,540	\$ 4,113,540	\$ 3,770,749	\$ 3,514,527	-7%
Amortisation on Assets	\$ 85,269	\$ 85,269	\$ 78,163	\$ 76,317	-2%
Purchase of Assets					
- Land & Buildings	\$ (695,954)	\$ (621,866)	\$ (487,326)	\$ (381,647)	-22%
- Plant & Machinery	\$ (2,331,215)	\$ (2,366,018)	\$ (1,385,918)	\$ (1,265,181)	-9%
- Furniture & Equipment	\$ (411,106)	\$ (384,105)	\$ (331,705)	\$ (186,907)	-44%
- Infrastructure	\$ (6,541,289)	\$ (8,886,095)	\$ (4,143,348)	\$ (3,515,158)	-15%
Proceeds from Disposal of Assets	\$ 408,273	\$ 440,910	\$ 434,470	\$ 509,206	17%
Repayment of Debentures	\$ (228,878)	\$ (198,550)	\$ (143,150)	\$ (128,414)	-10%
Transfers to Community Groups	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	0%
New Debentures	\$ 2,200,000	\$ 2,200,000	\$ 1,200,000	\$ 1,200,000	0%
Self Supporting Loan Principal Revenue	\$ 17,570	\$ 17,570	\$ 67,750	\$ 66,249	-2%
Transfers to Reserves (incl interest)	\$ (647,823)	\$ (677,823)	\$ (592,822)	\$ (592,822)	0%
Transfers from Reserves	\$ 1,230,843	\$ 1,223,009	\$ -	\$ -	0%
Suspense Items Yet To Be Applied	\$ -	\$ -	\$ -	\$ 8,021	0%
Budget Surplus / Deficit	\$ -	\$ -	\$ -	\$ -	
ADD Net Current Assets 1 July B/fwd	\$ 1,918,941	\$ 1,770,536	\$ 1,770,536	\$ 1,671,389	
LESS Net Current Assets Year to Date	\$ -	\$ -	\$ 925,720	\$ 925,720	

Note 1 - NET CURRENT ASSETS

For the Period Ended 31 May 2013

	Budget B/Fwd 01-Jul-12	Est Actual B/Fwd 01-Jul-12	Actual 31-May-13
CURRENT ASSETS			
Cash and Cash Equivalents			
Unrestricted Municipal - Cash on Hand	\$ 3,500	\$ 3,500	\$ 3,500
Unrestricted Municipal - Cash at Bank	\$ 1,249,958	\$ 1,498,821	\$ 690,113
Reserve Funds	\$ 1,407,757	\$ 1,379,982	\$ 1,989,877
Restricted Funds (Unspent Grants)	\$ 342,008	\$ 201,282	\$ 201,282
Restricted Funds (Unspent Loan Funds)	\$ 19,721	\$ 20,000	\$ 20,000
	\$ 3,022,944	\$ 3,103,585	\$ 2,904,772
Trade and Other Receivables			
Rates and Rates Rebates	\$ 157,727	\$ 206,842	\$ 312,056
ESL Receivable	\$ 30,057	\$ 6,133	\$ 9,579
Sundry Debtors	\$ 156,771	\$ 151,007	\$ 747,414
Other Receivables	\$ 21,137	\$ 25,690	\$ 36,290
GST Receivable	\$ -	\$ 64,261	\$ -
Inventories	\$ 62,182	\$ 49,204	\$ 85,243
Provision for Doubtful Debts	\$ (2,091)	\$ (2,091)	\$ (2,091)
	\$ 425,783	\$ 501,046	\$ 1,188,492
TOTAL CURRENT ASSETS	\$ 3,448,727	\$ 3,604,631	\$ 4,093,264
LESS CURRENT LIABILITIES			
Trade and Other Payables			
ESL Liability	\$ 469	\$ (416)	\$ (407)
Sundry Creditors	\$ (202)	\$ (387,043)	\$ (1,142,362)
Other Creditors	\$ (66,160)	\$ (62,395)	\$ (126,973)
GST Liability	\$ -	\$ -	\$ 92,074
Accrued Interest on Debentures	\$ (3,050)	\$ (2,955)	\$ -
Accrued Salaries and Wages	\$ (53,086)	\$ (100,451)	\$ -
	\$ (122,029)	\$ (553,260)	\$ (1,177,668)
Less: Cash - Reserves & Restricted	\$ (1,407,757)	\$ (1,379,982)	\$ (1,989,877)
NET CURRENT ASSET POSITION	\$ 1,918,941	\$ 1,671,389	\$ 925,720

Note 2 - SUMMARY OF RESERVE TRANSACTIONS



Reserve Description	Opening Balance 1-Jul-12	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 31-May-13
Employee Entitlements	\$ 5,068	\$ 416	\$ -	\$ 6,554	\$ 12,038
Plant Replacement	\$ 404,492	\$ 29,337	\$ -	\$ 400,000	\$ 833,829
Town Drainage	\$ 95,389	\$ 4,581	\$ -	\$ 20,000	\$ 119,970
Land Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -
New Waste Disposal Site	\$ 251,157	\$ 10,405	\$ -	\$ -	\$ 261,562
Computer Software/Hardware Upgrade	\$ 27,205	\$ 1,442	\$ -	\$ 10,000	\$ 38,646
Great Southern Regional Cattle Saleyards	\$ 96,158	\$ 6,382	\$ -	\$ 76,268	\$ 178,808
Shire Development & Building Improvements	\$ 225,662	\$ 9,349	\$ -	\$ -	\$ 235,011
Outstanding Land Resumptions	\$ 27,270	\$ 1,130	\$ -	\$ -	\$ 28,400
Natural Disaster	\$ 111,585	\$ 5,881	\$ -	\$ 40,000	\$ 157,465
Plantagenet Medical Centre	\$ 87,045	\$ 4,864	\$ -	\$ 40,000	\$ 131,909
Recycling Bin	\$ 48,952	\$ 2,028	\$ -	\$ -	\$ 50,980
Totals	\$ 1,379,982	\$ 75,815	\$ -	\$ 592,822	\$ 2,048,619

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 called upon by other local governments.

Plant Replacement Reserve

For the purchase of passenger vehicles, plant and machinery.

Town Drainage Reserve

For the planning and construction of major townsite drainage works

Land Rehabilitation Reserve

For the rehabilitation of the old saleyards site on Woogenellup Road

New Waste Disposal Site Reserve

For the construction of a new waste disposal site for the Shire of Plantagenet

Computer Software/Hardware Upgrade Reserve

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

Great Southern Regional Cattle Saleyards Reserve

For required capital improvements to the Saleyards

Shire Development and Building Improvements Reserve

For planned major projects, developments and planned major building improvements and refurbishments.

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 major building improvements and refurbishments to the Plantagenet Medical Centre

Recycling Bin Reserve

For the purchase of recycling bins to enable such a service to be implemented

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
Reserve Fund							
29-Dec-2011	Westpac	TD	\$ 499,346	4.04%	29-Jun-2012	Matured	\$ 10,114
27-Mar-2012	Bendigo	NCD	\$ 500,000	5.75%	25-Jul-2012	Matured	\$ 1,756
27-Mar-2012	Bendigo	NCD	\$ 238,742	5.75%	25-Jul-2012	Matured	\$ 1,482
29-Mar-2012	Westpac	TD	\$ 417,096	5.50%	28-Sep-2012	Matured	\$ 11,250
03-Jul-2012	Westpac	TD	\$ 259,508	4.50%	01-Jan-2013	Matured	\$ 5,823
25-Jul-2012	Bendigo	NCD	\$ 252,707	5.00%	21-Jan-2013	Matured	\$ 6,231
25-Jul-2012	Bendigo	NCD	\$ 500,000	5.00%	21-Jan-2013	Matured	\$ 12,328
29-Sep-2012	Westpac	TD	\$ 428,346	5.50%	25-Mar-2013	Matured	\$ 11,250
20-Sep-2012	Bendigo	NCD	\$ 300,000	4.90%	18-Apr-2013	Matured	\$ 8,458
20-Sep-2012	Bendigo	NCD	\$ 300,000	4.90%	18-Apr-2013	Matured	\$ 8,458
22-Jan-2013	Bendigo	NCD	\$ 500,000	4.40%	22-Apr-2013	Matured	\$ 5,485
22-Jan-2013	Bendigo	NCD	\$ 250,000	4.40%	22-Apr-2013	Matured	\$ 2,742
18-Apr-2013	Bendigo	NCD	\$ 300,000	4.00%	26-Jun-2013	Current	
22-Apr-2013	Bendigo	NCD	\$ 500,000	4.40%	26-Jun-2013	Current	
01-Jan-2013	Westpac	TD	\$ 265,330	4.45%	30-Jun-2013	Current	
28-Oct-2013	Westpac	TD	\$ 428,326	4.40%	28-Oct-2013	Current	
Municipal NCD							
07-Apr-2012	CBA - At Call	TD	\$ 500,000	3.75%	30-Sep-2012	Matured	\$ -
20-Sep-2012	Bendigo	NCD	\$ 500,000	4.40%	19-Oct-2012	Matured	\$ 1,747
20-Sep-2012	Bendigo	NCD	\$ 500,000	4.70%	19-Nov-2012	Matured	\$ 3,863
26-Sep-2012	CBA	TD	\$ 500,000	4.26%	26-Nov-2012	Matured	\$ 3,618
20-Sep-2012	CBA	TD	\$ 500,000	4.18%	19-Dec-2012	Matured	\$ 5,153
19-Oct-2012	Bendigo	NCD	\$ 500,000	4.50%	07-Jan-2013	Matured	\$ 4,932
07-Jan-2013	Bendigo	NCE	\$ 500,000	3.90%	06-Feb-2013	Matured	\$ 1,603
20-Sep-2012	Westpac	TD	\$ 325,000	4.90%	20-Feb-2013	Matured	\$ 6,675
20-Sep-2012	Bendigo	NCD	\$ 500,000	4.90%	19-Mar-2013	Matured	\$ 12,082
20-Sep-2012	Bendigo	NCD	\$ 500,000	4.90%	19-Mar-2013	Matured	\$ 12,082
06-Feb-2013	Bendigo	NCD	\$ 500,000	4.05%	08-Apr-2013	Matured	\$ 3,384
08-Apr-2013	Bendigo	NCD	\$ 500,000	4.25%	27-Jun-2013	Current	
Total Interest Earned YTD							\$ 199,779
Total Budget YTD							\$ 160,417
Total Budget							\$ 175,000

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

The Council has resolved that the following be adopted for reporting material variances in assessing statements of financial activity for the 2012/2013 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	Budget	Primary Reason
OPERATING EXPENDITURE			
Cemeteries			
20181.0052 Building & Grounds (PC) - Cemeteries Maintenance	\$ 6,543	14%	More burials than expected. Additional income received to cover increased costs.
Swimming Pool			
20199.0011 Building & Grounds (PC) - Building Operating	\$ 5,082	13%	Large Synergy Accounts received recently.
Recreation Centre			
21100.0296 Employee Costs - Reimbursable Salaries	\$ 12,812	81%	Staff hours on reimbursable programs now being more accurately recorded. Reimbursements to be raised with Dep't of Education and program fees.
Road Maintenance			
20225.0039 Road Maintenance - Storm Damage	\$ 302,865	4800%	Additional expenditure to be matched by income.
Feral Pig Eradication Program			
21307.0130 Employee Costs - Salaries	\$ 30,006	65%	Increased expenditure matched by increased revenues. Not Council funds.
21310.0312 Feral Pig Eradication (PC) - Other Operating Costs	\$ 36,706	115%	Increased expenditure matched by increased revenues. Not Council funds.
Cattle Saleyards			
21325.0011 Building & Grounds (PC) - Building Operating	\$ 9,221	49%	Large Synergy Accounts
21325.0052 Building & Grounds (PC) - Grounds Maintenance	\$ 9,028	20%	Higher than expected costs on aeration chemicals and enzymes. Offset by savings in other saleyards budget items
21324.0036 Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ 5,492	92%	Depreciation on Pond Aerators
Other Economic Services			
21328.0319 Water Supply (Standpipes)	\$ 12,167	61%	Higher than expected water usage at Standpipes. To be offset by increased income
Other Properties and Services			
21350.0321 Private Works Jobs (PC)	\$ 293,234	553%	Private works jobs higher than expected, after reduction at last budget review. To be offset by income

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 2012/2013 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	Budget	Primary Reason
OPERATING INCOME			
Rates			
10004.0069 Rates Penalties & Fees - Legal Costs Reimbursed	\$ 7,916	-43%	Lower than budget expenditure on legal fees.
Recreation Centre			
11101.0238 Other Income - Kiosk Sales	\$ 7,911	-14%	Kiosk expenditure and sales well below budget. Possibly due to a change to 'healthy range' snacks.
11101.0232 Other Income - Other Operating Income	\$ 7,596	-20%	Invoices for reimburseable items to be sent out in next month.
Rural Services			
11306.0228 Reimbursements - Vehicles	\$ 5,495	-20%	Invoice for remaining half year raised in June
CAPITAL EXPENDITURE			
Road Construction			
51507.0250 Reynolds Road - SLK 0.00 - 3.16	\$ 11,652	22%	More sand blowouts required repairs than when first scoped.
51522.0250 St Werburghs Road - Hay River Floodway	\$ 5,731	11%	Overspend due somewhat to higher plant and overhead costs and extra barrel of concrete pipes required and additional concrete to stabilize
51516.0250 Quindabellup North Road - SLK 0 to 4.99	\$ 9,218	11%	Gravel was further to cart than expected.
51518.0250 Collins Road - SLK 0.00 to 1.47	\$ 5,772	47%	Overspend due somewhat to higher plant and overhead costs.
			Note: Savings can be achieved in the Wilson Road, Mount Barker Road and Spencer road projects to cover most of these overspends.



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 3 - GENERAL PURPOSE FUNDING							
RATES							
Operating Expenditure							
Employee Costs - Salaries	DCEO	20000.0130	\$ (56,486)	\$ (56,486)	\$ (52,141)	\$ (50,321)	
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,019)	\$ (5,019)	\$ (4,633)	\$ (4,581)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (400)	\$ (367)	\$ (261)	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,836)	\$ (1,836)	\$ (1,836)	\$ (1,601)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (289)	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (9,000)	\$ (8,250)	\$ (5,969)	
Other Expenses - Donations	DCEO	20009.0255	\$ (4,240)	\$ (4,240)	\$ (4,240)	\$ (3,926)	
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (2,200)	\$ (2,200)	\$ (2,200)	\$ (2,573)	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (14,418)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (157)	
Other Expenses - Title Searches	DCEO	20009.0148	\$ (800)	\$ (800)	\$ (733)	\$ (24)	
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (40,000)	\$ (40,000)	\$ (36,667)	\$ (40,933)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (120,899)	\$ (120,899)	\$ (110,824)	\$ (111,416)	
<i>Sub-total - Cash</i>			\$ (274,880)	\$ (274,880)	\$ (253,057)	\$ (236,470)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (274,880)	\$ (274,880)	\$ (253,057)	\$ (236,470)	
Operating Income							
General Rate GRV - Rates	DCEO	10000.0414	\$ 1,725,995	\$ 1,725,995	\$ 1,725,995	\$ 1,725,574	
General Rate GRV Discount	DCEO	10000.0413	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	\$ -	\$ -	\$ -	\$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	\$ 5,000	\$ 5,000	\$ 4,583	\$ 1,952	
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -	\$ (28)	
General Rate UV - Rates	DCEO	10001.0414	\$ 3,723,934	\$ 3,723,934	\$ 3,723,934	\$ 3,723,800	
General Rate UV Discount	DCEO	10001.0413	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	\$ -	\$ -	\$ -	\$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	\$ 5,000	\$ 5,000	\$ 4,583	\$ 11,673	
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ -	\$ -	\$ (34)	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,350	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ 20	\$ 20	\$ 18	\$ 20	
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 50	\$ 50	\$ 46	\$ 161	
Other Revenue - Rate Search	DCEO	10006.0111	\$ 12,000	\$ 12,000	\$ 11,000	\$ 10,427	
Other Revenue - Rates - Sales Rate Roll CD	DCEO	10006.0135	\$ 50	\$ 50	\$ 46	\$ -	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 13,500	\$ 13,500	\$ 12,375	\$ 16,493	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 18,000	\$ 18,000	\$ 16,500	\$ 16,463	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 20,000	\$ 20,000	\$ 18,333	\$ 10,417	▼ \$ 7,916 -43%
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	\$ -	\$ -	\$ -	\$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 35,000	\$ 35,000	\$ 32,083	\$ 28,411	
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	\$ -	\$ -	\$ -	\$ -	
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,000	\$ 1,000	\$ 917	\$ -	
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 60	\$ 60	\$ 55	\$ -	
Total Operating Income			\$ 5,564,609	\$ 5,564,609	\$ 5,555,469	\$ 5,549,680	
OTHER GENERAL PURPOSE FUNDING							
Capital Income							
Royalties For Regions	DCEO	40000.0400	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398	\$ (592,823)	\$ (622,823)	\$ (622,823)	\$ (592,822)	
Transfer Interest to Reserve Funds	DCEO	50301.0399	\$ (55,000)	\$ (55,000)	\$ (50,417)	\$ -	
Total Transfers to Reserve Funds			\$ (647,823)	\$ (677,823)	\$ (673,240)	\$ (592,822)	
Operating Expenditure							
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ (4,470)	\$ (4,098)	\$ (6,314)	
Admin Services Allocation	DCEO	20278.0308	\$ (45,134)	\$ (45,134)	\$ (41,373)	\$ (41,593)	
Total Operating Expenditure			\$ (46,634)	\$ (50,604)	\$ (46,387)	\$ (47,907)	
Operating Income							
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	\$ 296,359	\$ 275,390	\$ 275,390	\$ 275,390	
Royalties For Regions - CLGF - Forward Capital Works Planning	CEO	10011.0212	\$ -	\$ -	\$ -	\$ -	
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	\$ 135,083	\$ 148,194	\$ 148,194	\$ 148,194	
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	\$ 387,197	\$ 347,810	\$ 347,810	\$ 347,810	
Interest on Municipal Investments	DCEO	10009.0067	\$ 120,000	\$ 120,000	\$ 110,000	\$ 105,404	
Interest on Reserve Funds	DCEO	10009.0066	\$ 55,000	\$ 55,000	\$ 50,417	\$ 94,375	
Share Dividends	DCEO	10009.0221	\$ 1,000	\$ 1,000	\$ 917	\$ -	
Total Operating Income			\$ 994,639	\$ 947,394	\$ 932,727	\$ 971,173	
TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME			\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES			\$ (321,514)	\$ (325,484)	\$ (299,444)	\$ (284,377)	
TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME			\$ 6,559,248	\$ 6,512,003	\$ 6,488,196	\$ 6,520,853	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	\$ (42,320)	\$ (43,359)	\$ (43,359)	\$ (43,640)	
Total Capital Expenditure			\$ (42,320)	\$ (43,359)	\$ (43,359)	\$ (43,640)	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105	\$ 16,727	\$ 15,455	\$ 15,455	\$ 15,455	
Total Capital Income			\$ 16,727	\$ 15,455	\$ 15,455	\$ 15,455	
Operating Expenditure							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (1,140)	
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (447)	
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	\$ (25,000)	\$ (20,000)	\$ (18,333)	\$ (20,281)	
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	\$ (12,500)	\$ (12,500)	\$ (11,458)	\$ (10,211)	
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (5,000)	\$ (10,000)	\$ (10,000)	\$ (9,897)	
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,488)	\$ (1,488)	\$ (1,364)	\$ (1,240)	
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (70,000)	\$ (70,000)	\$ (64,167)	\$ (64,256)	
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (5,950)	\$ (5,950)	\$ (5,454)	\$ (5,578)	
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (5,114)	
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,940)	
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (1,505)	
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Vehicle Running Costs - Elected Members	MGR WORKS	20401.0182	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (3,356)	
Office Expenses - Elections - Advertising	DCEO	20024.0003	\$ -	\$ -	\$ -	\$ -	
Office Expenses - Elections - Printing & Stationery	DCEO	20024.0103	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (109,402)	\$ (109,402)	\$ (100,285)	\$ (100,821)	
<i>Sub-total - Cash</i>			\$ (266,840)	\$ (266,840)	\$ (247,437)	\$ (242,786)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (5,627)	\$ (5,627)	\$ (5,158)	\$ (5,489)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ (1,582)	\$ (1,582)	\$ (1,450)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (7,209)	\$ (7,209)	\$ (6,608)	\$ (5,489)	
Total Operating Expenditure			\$ (274,049)	\$ (274,049)	\$ (254,045)	\$ (248,275)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -	\$ 271	
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 2,000	\$ 1,833	\$ -	
Total Operating Income			\$ 2,000	\$ 2,000	\$ 1,833	\$ 271	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OTHER GOVERNANCE							
Operating Expenditure							
Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (70,000)	\$ (31,710)	\$ (26,425)	\$ (4,990)	
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (8,400)	\$ (4,400)	\$ (3,667)	\$ -	
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ (440)	\$ (440)	\$ (367)	\$ -	
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (932)	
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (7,921)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (1,489)	
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ -	
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	\$ (10,000)	\$ (5,000)	\$ (4,583)	\$ (3,900)	
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (17,000)	\$ (22,000)	\$ (17,000)	\$ (17,420)	
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (732)	
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (5,110)	
Other Expenses - Professional Services	DCEO	20033.0030	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (10,350)	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (518)	
Other Expenses - Long Term Financial Planning Project	DCEO	20033.0366	\$ (18,300)	\$ (18,300)	\$ (18,300)	\$ (11,636)	
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (30,000)	\$ (20,000)	\$ (18,333)	\$ -	
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (341,342)	\$ (341,342)	\$ (312,897)	\$ (310,831)	
<i>Sub-total - Cash</i>			\$ (534,457)	\$ (500,467)	\$ (454,264)	\$ (375,828)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ -	\$ -	\$ -	\$ (338)	
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>			\$ -	\$ -	\$ -	\$ (338)	
Total Operating Expenditure			\$ (534,457)	\$ (500,467)	\$ (454,264)	\$ (376,166)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Grant Income - Strategic Community Plan	DCEO	10014.0289	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 200	\$ 200	\$ 183	\$ 345	\$ 345
Other Revenue - Photocopying	DCEO	10018.0100	\$ 75	\$ 75	\$ 69	\$ 2	\$ 2
Other Revenue - Regional Co-operation Dev. Program	DCEO	10018.0367	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ -	\$ -	\$ -	\$ 2,550	\$ 2,550
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 7,228	\$ 7,228	\$ 6,626	\$ 4,128	\$ 4,128
Other Revenue - Sale of Agendas & Minutes	DCEO	10018.0133	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Sale of Electoral Roll	DCEO	10018.0132	\$ 50	\$ 50	\$ 46	\$ -	\$ -
Loan Repayment - Loan No. 90 - New Admin Centre	DCEO	10018.0235	\$ 50	\$ 50	\$ 46	\$ 25	\$ 25
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 69,836	\$ 27,083	\$ -	\$ 6,342	\$ 6,342
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ -	\$ -	\$ 3,803	\$ 3,803
Reimbursements - Other	DCEO	10016.0229	\$ 58,000	\$ 62,200	\$ 57,017	\$ 56,717	\$ 56,717
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 500	\$ 458	\$ 1,073	\$ 1,073
Contributions - Other Contributions	DCEO	10017.0200	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 160,939	\$ 122,386	\$ 64,444	\$ 74,985	\$ 74,985
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -	\$ 3,918	\$ 3,918
Total Operating Income			\$ 160,939	\$ 122,386	\$ 64,444	\$ 78,902	\$ 78,902
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (110,800)	\$ (110,800)	\$ (55,400)	\$ (54,605)	\$ (54,605)
Total Principal Repayments			\$ (110,800)	\$ (110,800)	\$ (55,400)	\$ (54,605)	\$ (54,605)
Operating Expenditure							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (121,067)	\$ (121,067)	\$ (60,534)	\$ (58,675)	\$ (58,675)
Total Operating Expenditure			\$ (121,067)	\$ (121,067)	\$ (60,534)	\$ (58,675)	\$ (58,675)

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Purchase Vehicle - CEO	MGR WORKS	50416.0006	\$ (61,415)	\$ (45,795)	\$ (45,795)	\$ (45,795)	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	\$ -	\$ -	\$ -	\$ -	
Purchase Vehicle - Manager Community Services	MGR WORKS	50418.0006	\$ (43,694)	\$ (51,132)	\$ (51,132)	\$ (51,132)	
New Computer Software	DCEO	50412.0006	\$ (37,800)	\$ (37,800)	\$ (37,800)	\$ (20,978)	
Computer Hardware Replacement Program	DCEO	50419.0006	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (16,172)	
Hardware - Managed Services	DCEO	51429.0006	\$ (2,595)	\$ (2,595)	\$ (2,595)	\$ (2,995)	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	\$ (21,409)	\$ (23,315)	\$ (21,372)	\$ (13,141)	
Total Capital Expenditure			\$ (181,913)	\$ (175,637)	\$ (173,694)	\$ (150,213)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105	\$ 28,000	\$ 24,091	\$ 24,091	\$ 24,091	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Community Services	MGR WORKS	40418.0105	\$ 26,364	\$ 24,091	\$ 24,091	\$ 24,091	
Total Capital Income			\$ 54,364	\$ 48,182	\$ 48,182	\$ 48,182	
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (26,058)	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (680)	
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	DCEO	20047.0130	\$ (885,698)	\$ (913,544)	\$ (843,271)	\$ (856,183)	
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Employee Costs - Superannuation	DCEO	20047.0141	\$ (105,674)	\$ (109,240)	\$ (100,837)	\$ (101,384)	
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (10,140)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (5,600)	\$ (5,600)	\$ (5,133)	\$ (4,599)	
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (28,650)	\$ (28,650)	\$ (28,650)	\$ (25,567)	
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (8,500)	\$ (8,500)	\$ (7,792)	\$ (5,969)	
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ (100)	\$ (92)	\$ -	
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ (50)	\$ (46)	\$ -	
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (10)	\$ (9)	\$ 16	
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (35,000)	\$ (35,000)	\$ (32,083)	\$ (19,758)	
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (10,000)	\$ (15,000)	\$ (13,750)	\$ (11,110)	
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (5,504)	
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (7,935)	
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (5,895)	
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (14,000)	\$ (14,000)	\$ (12,833)	\$ (12,753)	
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (9,740)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (16,000)	\$ (16,000)	\$ (14,667)	\$ (12,506)	
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (32,000)	\$ (32,000)	\$ (32,000)	\$ (34,676)	
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (100,164)	
Office Expenses - Telephone	DCEO	20048.0144	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (19,645)	
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (38,116)	
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (20,000)	\$ (25,000)	\$ (22,917)	\$ (20,990)	
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (32,520)	
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (100)	
Other Expenses - Strategic Plan	CEO	20049.0289	\$ (8,821)	\$ (8,821)	\$ (8,086)	\$ (4,400)	
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (3,470)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,927)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (60,000)	\$ (60,000)	\$ (56,400)	\$ (56,631)	
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (6,823)	
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,000)	\$ (4,700)	\$ (5,217)	
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	MGRT WORKS	20411.0052	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (2,757)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (16,739)	
<i>Sub-total - Cash</i>			\$ (1,578,603)	\$ (1,620,015)	\$ (1,515,641)	\$ (1,488,939)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (56,822)	\$ (56,822)	\$ (52,087)	\$ (29,897)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (86,463)	\$ (86,463)	\$ (79,258)	\$ (75,716)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (28,891)	\$ (28,891)	\$ (26,483)	\$ (22,295)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (6,231)	\$ (6,231)	\$ (6,231)	\$ (1,686)	
<i>Sub-total - Non Cash</i>			\$ (178,407)	\$ (178,407)	\$ (164,059)	\$ (129,594)	
Sub-total Operating Expenditure			\$ (1,757,010)	\$ (1,798,422)	\$ (1,679,700)	\$ (1,618,533)	
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,757,010	\$ 1,798,422	\$ 1,679,700	\$ 1,619,189	
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ 656	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES			\$ (224,233)	\$ (218,996)	\$ (217,053)	\$ (193,852)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME			\$ 71,091	\$ 63,637	\$ 63,637	\$ 63,636	
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (929,574)	\$ (895,583)	\$ (768,842)	\$ (682,461)	
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 162,939	\$ 124,386	\$ 66,278	\$ 79,174	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - Community Emergency Services Manager	MGR WORKS	50520.0006	\$ (40,203)	\$ (41,762)	\$ (41,762)	\$ (41,762)	
Power Supply - South Porongurup BFB Shed	CESM	50527.0006	\$ (5,000)	\$ (13,551)	\$ (13,551)	\$ (13,396)	
Roller Door Motors - Porongurup BFB Shed	CESM	50528.0006	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ -	
Karriok Airstrip - Reseal	CESM	50510.0252	\$ (35,000)	\$ -	\$ -	\$ -	
South Porongurup BFB - Firefighting Water Tanks	CESM	51533.0006	\$ (7,300)	\$ (7,300)	\$ (7,300)	\$ (4,780)	
<i>Sub-total - Cash</i>			\$ (90,503)	\$ (65,613)	\$ (65,613)	\$ (59,938)	
Fire Truck - Refurbished - Perillup BFB (Non Cash)	CESM	50518.0006	\$ (58,000)	\$ (58,000)	\$ -	\$ -	
Fire Truck - New - Perillup BFB (Non Cash)	CESM	51434.0006	\$ (160,000)	\$ (160,000)	\$ -	\$ -	
Fire Truck - New - Porongurup BFB (Non Cash)	CESM	50523.0006	\$ (254,100)	\$ (254,100)	\$ -	\$ -	
Fire Truck - New - South Porongurup BFB (Non Cash)	CESM	50530.0006	\$ (254,000)	\$ (254,000)	\$ -	\$ -	
Fire Truck - New - Middle Ward BFB (Non Cash)	CESM	50531.0006	\$ (254,000)	\$ (254,000)	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (980,100)	\$ (980,100)	\$ -	\$ -	
Total Capital Expenditure			\$ (1,070,603)	\$ (1,045,713)	\$ (65,613)	\$ (59,938)	
Capital Income							
Trade In Vehicle - Community Emergency Services Manager	MGR WORKS	40520.0105	\$ 18,182	\$ 18,182	\$ 18,182	\$ 18,182	
Grant Income - Community Grants Program	MGR WORKS	40505.0122	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	
Grant Income (Non Cash) - Middle Ward BFB Fire Truck	MGR COMM SVCS	10511.0440	\$ 254,000	\$ 254,000	\$ -	\$ -	
Grant Income (Non Cash) - Perillup BFB Fire Truck	MGR COMM SVCS	10511.0533	\$ 58,000	\$ 58,000	\$ -	\$ -	
Grant Income (Non Cash) - New Perillup BFB Truck	MGR COMM SVCS	10511.0534	\$ 160,000	\$ 160,000	\$ -	\$ -	
Grant Income (Non Cash) - Porongurup BFB Fire Truck	MGR COMM SVCS	10511.0502	\$ 254,100	\$ 254,100	\$ -	\$ -	
Grant Income (Non Cash) - South Porongurup BFB Appliance Facility	MGR COMM SVCS	10511.0503	\$ 254,000	\$ 254,000	\$ -	\$ -	
Total Capital Income			\$ 1,005,582	\$ 1,005,582	\$ 25,482	\$ 25,482	
Operating Expenditure							
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (542)	
Employee Costs - Salaries	CESM	20072.0130	\$ (37,435)	\$ (37,435)	\$ (34,555)	\$ (26,700)	
Employee Costs - Superannuation	CESM	20072.0141	\$ (4,281)	\$ (4,281)	\$ (3,952)	\$ (3,673)	
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,217)	\$ (1,217)	\$ (1,217)	\$ (1,076)	
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (800)	\$ (800)	\$ (733)	\$ -	
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (74,799)	\$ (74,799)	\$ (68,566)	\$ (67,548)	
Employee Costs - CESM - On Costs	MGR COMM SVCS	20072.0297	\$ (8,100)	\$ (8,100)	\$ (7,425)	\$ (5,293)	
Office Expenses - Advertising	CESM	20073.0003	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (2,704)	
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (12,000)	\$ (15,650)	\$ (14,346)	\$ (11,647)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (6,997)	
Fire Control & Hazard Reduction - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ (14,000)	\$ (12,833)	\$ (13,561)	
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	\$ (87,000)	\$ (78,449)	\$ (71,912)	\$ (33,321)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	\$ (6,500)	\$ (13,000)	\$ (11,917)	\$ (13,236)	
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (83,062)	\$ (83,062)	\$ (76,140)	\$ (76,546)	
<i>Sub-total - Cash</i>			\$ (341,694)	\$ (343,293)	\$ (315,054)	\$ (262,842)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (573)	\$ (573)	\$ (525)	\$ (501)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (18,927)	\$ (18,927)	\$ (17,350)	\$ (16,524)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (234,243)	\$ (234,243)	\$ (214,723)	\$ (205,931)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (253,743)	\$ (253,743)	\$ (232,598)	\$ (222,956)	
Total Operating Expenditure			\$ (595,437)	\$ (597,036)	\$ (547,652)	\$ (485,798)	
Operating Income							
Contributions - Other	CESM	10042.0200	\$ -	\$ -	\$ -	\$ -	
Grant Income - Bushfire Mitigation	MGR COMM SVCS	10039.0159	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 2,000	\$ 18,500	\$ 16,958	\$ 18,750	
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,739	\$ 49,739	\$ 45,594	\$ 49,092	
Other Revenue - Fines & Penalties Adjustments	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ 3,650	\$ 3,650	\$ 3,650	
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 51,739	\$ 71,889	\$ 66,202	\$ 71,492	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ 1,664	\$ 1,664	\$ 1,525	\$ 6,858	
<i>Sub-total - Non Cash</i>			\$ 1,664	\$ 1,664	\$ 1,525	\$ 6,858	
Total Operating Income			\$ 53,403	\$ 73,553	\$ 67,728	\$ 78,350	
EMERGENCY SERVICES LEVY							
Operating Expenditure							
<u>Bush Fire Brigades</u>							
Other Expenses - Insurances	CESM	20513.0064	\$ (44,611)	\$ (55,000)	\$ (55,000)	\$ (54,658)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,756)	\$ (1,756)	\$ (1,610)	\$ (3,630)	
Other Expenses - Minor Furniture & Equipment Purchases	CESM	20513.0085	\$ (5,230)	\$ (500)	\$ (458)	\$ (843)	
Other Expenses - Other Operating Costs	CESM	20513.0312	\$ (13,900)	\$ (6,000)	\$ (5,500)	\$ (8,132)	
Other Expenses - Plant and Equipment (\$1,000-\$3,000)	CESM	20513.0333	\$ -	\$ (750)	\$ (688)	\$ (745)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (17,985)	\$ (17,169)	\$ (17,169)	\$ (16,980)	
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (6,259)	\$ (4,000)	\$ (3,667)	\$ (6,043)	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (12,434)	\$ (17,000)	\$ (15,583)	\$ (20,038)	
Total Operating Expenditure			\$ (102,175)	\$ (102,175)	\$ (99,675)	\$ (111,070)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Grant Income - FESA Grant	CESM	10515.0201	\$ 102,175	\$ 102,175	\$ 102,175	\$ 104,603	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 102,175	\$ 102,175	\$ 102,175	\$ 104,603	
<u>State Emergency Service:</u>							
Operating Expenditure							
Building & Grounds - Building Maintenance	CESM	20094.0010	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Insurances	CESM	20091.0064	\$ (3,338)	\$ (3,338)	\$ (3,338)	\$ (674)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (2,351)	\$ (2,351)	\$ (2,155)	\$ (2,310)	
Other Expenses - Minor Furniture & Equipment Purchases	CESM	20091.0085	\$ (2,286)	\$ (2,286)	\$ (2,096)	\$ (1,360)	
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (3,574)	\$ (3,574)	\$ (3,276)	\$ (2,106)	
Other Expenses - Plant and Equipment (\$1,000-\$3,000)	CESM	20091.0333	\$ -	\$ -	\$ -	\$ (3,511)	
Vehicle Running Costs - Repairs & Maintenance	CESM	20522.0171	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (11,549)	\$ (11,549)	\$ (10,865)	\$ (9,960)	
Operating Income							
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 11,550	\$ 11,550	\$ 10,588	\$ 11,448	
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 11,550	\$ 11,550	\$ 10,588	\$ 11,448	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (6,500)	\$ (6,500)	\$ (5,958)	\$ (3,221)	
Employee Costs - Salaries	RANGER	20078.0130	\$ (50,936)	\$ (50,936)	\$ (47,018)	\$ (40,414)	
Employee Costs - Superannuation	RANGER	20078.0141	\$ (4,962)	\$ (4,962)	\$ (4,580)	\$ (3,672)	
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (400)	\$ (367)	\$ (421)	
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,655)	\$ (1,655)	\$ (1,655)	\$ (1,460)	
Office Expenses - Advertising	RANGER	20079.0003	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (173)	
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (502)	
Operating Expenses - Other Operating Costs	RANGER	20080.0312	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (3,198)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (3,622)	
Building & Grounds - Building Maintenance	RANGER	20083.0010	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (469)	
Building & Grounds - Building Operating	RANGER	20083.0011	\$ (450)	\$ (450)	\$ (423)	\$ (46)	
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (43,758)	\$ (43,758)	\$ (40,112)	\$ (40,328)	
<i>Sub-total - Cash</i>			\$ (128,161)	\$ (128,161)	\$ (117,988)	\$ (97,526)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (227)	\$ (227)	\$ (208)	\$ (198)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (15,968)	\$ (15,968)	\$ (14,637)	\$ (4,342)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (16,195)	\$ (16,195)	\$ (14,845)	\$ (4,540)	
Total Operating Expenditure			\$ (144,356)	\$ (144,356)	\$ (132,833)	\$ (102,066)	
Operating Income							
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,571	
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 500	\$ 500	\$ 458	\$ 1,600	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 1,500	\$ 1,500	\$ 1,375	\$ 1,607	
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -	\$ 31,628	
<i>Sub-total - Cash</i>			\$ 7,500	\$ 7,500	\$ 7,333	\$ 41,406	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 7,500	\$ 7,500	\$ 7,333	\$ 41,406	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,678)	\$ (2,678)	\$ (2,472)	\$ (1,954)	
Employee Costs - Superannuation	RANGER	20084.0141	\$ (236)	\$ (236)	\$ (218)	\$ -	
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Subscriptions	RANGER	20086.0258	\$ (800)	\$ (800)	\$ (733)	\$ -	
Other Expenses - Roadwise	MGR COMM SVCS	20086.0374	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Community Safety & Crime Prevention Plan	MGR COMM SVCS	20086.0376	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ -	
Security & Vandalism - LEMC	RANGER	20515.0279	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ -	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (427)	
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (27,926)	\$ (27,926)	\$ (25,599)	\$ (25,734)	
<i>Sub-total - Cash</i>			\$ (40,840)	\$ (40,840)	\$ (37,455)	\$ (28,114)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ -	\$ -	\$ -	\$ -	
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>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (40,840)	\$ (40,840)	\$ (37,455)	\$ (28,114)	
Operating Income							
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ 200	\$ 200	\$ 183	\$ -	
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ -	\$ -	\$ -	
Grant Revenue - Road Safety Grants	MGR WORKS	10052.0374	\$ -	\$ -	\$ -	\$ 500	
Grant Revenue - Community Safety & Crime Prevention	MGR COMM SVCS	10052.0376	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 200	\$ 200	\$ 183	\$ 500	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 200	\$ 200	\$ 183	\$ 500	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE			\$ (1,070,603)	\$ (1,045,713)	\$ (65,613)	\$ (59,938)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME			\$ 1,005,582	\$ 1,005,582	\$ 25,482	\$ 25,482	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (894,357)	\$ (895,956)	\$ (828,479)	\$ (737,008)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 174,828	\$ 194,978	\$ 188,007	\$ 236,307	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	\$ (45,853)	\$ (41,328)	\$ (41,328)	\$ (41,328)	
Total Capital Expenditure			\$ (45,853)	\$ (41,328)	\$ (41,328)	\$ (41,328)	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105	\$ 22,727	\$ 21,818	\$ 21,818	\$ 21,818	
Total Capital Income			\$ 22,727	\$ 21,818	\$ 21,818	\$ 21,818	
Operating Expenditure							
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (368)	
Employee Costs - Graduate Recruitment Program	EHO	20111.0282	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	EHO	20111.0130	\$ (90,131)	\$ (90,131)	\$ (83,198)	\$ (81,628)	
Employee Costs - Superannuation	EHO	20111.0141	\$ (11,025)	\$ (11,025)	\$ (10,177)	\$ (10,064)	
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (578)	
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (400)	\$ (367)	\$ (156)	
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (2,929)	\$ (2,929)	\$ (2,929)	\$ (2,623)	
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	
Office Expenses - Telephone	EHO	20112.0144	\$ (500)	\$ (500)	\$ (458)	\$ (341)	
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (1,822)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (6,910)	
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (31,354)	\$ (31,354)	\$ (28,741)	\$ (28,893)	
<i>Sub-total - Cash</i>			\$ (159,839)	\$ (159,839)	\$ (147,412)	\$ (133,383)	
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	\$ (7,421)	\$ (7,421)	\$ (6,803)	\$ (3,890)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ (9,204)	\$ (9,204)	\$ (9,204)	\$ (10,396)	
<i>Sub-total - Non Cash</i>			\$ (16,625)	\$ (16,625)	\$ (16,007)	\$ (14,287)	
Total Operating Expenditure			\$ (176,464)	\$ (176,464)	\$ (163,418)	\$ (147,670)	
Operating Income							
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 100	\$ 100	\$ 92	\$ 633	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 300	\$ 300	\$ 275	\$ 104	
Other Revenue - Licence Fees	EHO	10069.0072	\$ 400	\$ 400	\$ 367	\$ 200	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,500	\$ 1,500	\$ 1,375	\$ -	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 500	\$ 500	\$ 458	\$ 2,280	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Other Revenue - Other Fees	EHO	10069.0248	\$ 400	\$ 400	\$ 367	\$ 241	
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Other	EHO	10067.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 3,200	\$ 3,200	\$ 2,933	\$ 3,458	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 3,200	\$ 3,200	\$ 2,933	\$ 3,458	
PREVENTIVE SERVICES - OTHER							
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (7,500)	\$ (7,500)	\$ (6,875)	\$ (1,335)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (10,000)	\$ (10,000)	\$ (9,400)	\$ (4,947)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (3,253)	
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (24,720)	\$ (24,720)	\$ (22,660)	\$ (22,779)	
<i>Sub-total - Cash</i>			\$ (44,220)	\$ (44,220)	\$ (40,768)	\$ (32,314)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (39,317)	\$ (39,317)	\$ (36,041)	\$ (34,324)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (39,317)	\$ (39,317)	\$ (36,041)	\$ (34,324)	
Total Operating Expenditure			\$ (83,537)	\$ (83,537)	\$ (76,809)	\$ (66,639)	
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 62,400	\$ 62,400	\$ 57,200	\$ 60,041	
<i>Sub-total - Cash</i>			\$ 62,400	\$ 62,400	\$ 57,200	\$ 60,041	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 62,400	\$ 62,400	\$ 57,200	\$ 60,041	
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan No 82 - Medical Centre	ACCOUNTANT	50705.0213	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (15,000)	
Total Principal Repayments			\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (15,000)	
TOTAL HEALTH CAPITAL EXPENSES			\$ (45,853)	\$ (41,328)	\$ (41,328)	\$ (41,328)	
TOTAL HEALTH CAPITAL INCOME			\$ 22,727	\$ 21,818	\$ 21,818	\$ 21,818	
TOTAL HEALTH OPERATING EXPENSES			\$ (260,001)	\$ (260,001)	\$ (240,227)	\$ (214,308)	
TOTAL HEALTH OPERATING INCOME			\$ 65,600	\$ 65,600	\$ 60,133	\$ 63,498	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 8 - EDUCATION & WELFARE							
OLD PRE-SCHOOL (Booth Street)							
Operating Income							
Other Income	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -	\$ 330	
Total Operating Income			\$ -	\$ -	\$ -	\$ 330	
Operating Expenditure							
Building & Grounds (PC) - Building Operating - Preschool	BLDG SRVR	20131.0011	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,070)	
<i>Sub-total - Cash</i>			\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,070)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,070)	
OTHER EDUCATION (Playgroup - Marmion Street)							
Operating Expenditure							
Other Expenses - Donations	DCEO	20134.0255	\$ (5,700)	\$ (5,700)	\$ (5,700)	\$ (4,700)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (349)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,200)	\$ (1,200)	\$ (1,128)	\$ (690)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ (300)	\$ (300)	\$ (275)	\$ -	
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,239)	\$ (4,239)	\$ (3,886)	\$ (3,906)	
<i>Sub-total - Cash</i>			\$ (12,939)	\$ (12,939)	\$ (12,364)	\$ (9,645)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (1,113)	\$ (1,113)	\$ (1,020)	\$ (1,072)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,113)	\$ (1,113)	\$ (1,020)	\$ (1,072)	
Total Operating Expenditure			\$ (14,052)	\$ (14,052)	\$ (13,384)	\$ (10,718)	
Operating Income							
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ -	\$ -	\$ -	\$ -	
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -	\$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
CHILD CARE CENTRE							
Operating Expenditure							
Cbchild Care Centre - Other Expenses	MGR COMM SVCS	20139.0312	\$ -	\$ -	\$ -	\$ (3,390)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (613)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (2,500)	\$ (2,500)	\$ (2,350)	\$ (2,525)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -	\$ (28)	
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (10,568)	\$ (10,568)	\$ (9,687)	\$ (9,738)	
<i>Sub-total - Cash</i>			\$ (17,068)	\$ (17,068)	\$ (15,704)	\$ (16,294)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (2,986)	\$ (2,986)	\$ (2,737)	\$ (2,606)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (2,332)	\$ (2,332)	\$ (2,138)	\$ (2,036)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (5,318)	\$ (5,318)	\$ (4,875)	\$ (4,642)	
Total Operating Expenditure			\$ (22,386)	\$ (22,386)	\$ (20,579)	\$ (20,936)	
OTHER WELFARE							
Operating Expenditure							
Other Expenses - Donations	DCEO	20813.0255	\$ (8,570)	\$ (8,570)	\$ (8,570)	\$ (8,270)	
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (896)	\$ (896)	\$ (821)	\$ (827)	
<i>Sub-total - Cash</i>			\$ (9,466)	\$ (9,466)	\$ (9,391)	\$ (9,097)	
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			\$ (9,466)	\$ (9,466)	\$ (9,391)	\$ (9,097)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
AGED & DISABLED							
Capital Income							
Loan Proceeds - Loan No 93 - PVH (SS)	ACCOUNTANT	41126.0328	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	\$ 41,439	\$ 50,180	\$ 50,180	\$ 50,180	
Total Capital Income			\$ 1,241,439	\$ 1,250,180	\$ 1,250,180	\$ 1,250,180	
Operating Expenditure							
Other Expenses - Donations	DCEO	20150.0255	\$ (7,825)	\$ (7,825)	\$ (7,825)	\$ (7,825)	
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (18,090)	\$ (18,090)	\$ (16,583)	\$ (16,671)	
<i>Sub-total - Cash</i>			<i>\$ (25,915)</i>	<i>\$ (25,915)</i>	<i>\$ (24,408)</i>	<i>\$ (24,496)</i>	
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	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Amortisation - HACC Day Centre	ACCOUNTANT	20146.0297	\$ (12,828)	\$ (12,828)	\$ (11,759)	\$ (11,199)	
<i>Sub-total - Non Cash</i>			<i>\$ (12,828)</i>	<i>\$ (12,828)</i>	<i>\$ (11,759)</i>	<i>\$ (11,199)</i>	
Total Operating Expenditure			\$ (38,743)	\$ (38,743)	\$ (36,167)	\$ (35,695)	
Operating Income							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 265,212	\$ 22,413	\$ -	\$ 22,413	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 265,212	\$ 22,413	\$ -	\$ 22,413	
Borrowing Costs							
Transfers to Community Groups							
Loan Transfer - Loan No 93 - PVH (SS)	ACCOUNTANT	51126.0328	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	
Total Transfers to Community Groups			\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	
Principal Repayments							
Principal Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	50822.0328	\$ (41,439)	\$ (50,180)	\$ (50,180)	\$ (50,180)	
Total Principal Repayments			\$ (41,439)	\$ (50,180)	\$ (50,180)	\$ (50,180)	
Operating Expenditure							
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (265,212)	\$ (22,413)	\$ (22,414)	\$ (22,413)	
Total Operating Expenditure			\$ (265,212)	\$ (22,413)	\$ (22,414)	\$ (22,413)	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE			\$ -	\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME			\$ 41,439	\$ 1,250,180	\$ 1,250,180	\$ 1,250,180	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (351,359)	\$ (108,560)	\$ (103,434)	\$ (99,929)	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 265,212	\$ 22,413	\$ -	\$ 22,743	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 10 - COMMUNITY AMENITIES							
Capital Expenditure							
Purchase of Domestic Recycling Bins	MGR WORKS	50850.0006	\$ (90,000)	\$ (60,000)	\$ (60,000)	\$ (59,830)	
Total Capital Expenditure			\$ (90,000)	\$ (60,000)	\$ (60,000)	\$ (59,830)	
Capital Income							
Transfers from Reserve Funds	DCEO	40901.0486	\$ 47,616	\$ 47,616	\$ -	\$ -	
Total Capital Income			\$ 47,616	\$ 47,616	\$ -	\$ -	
DOMESTIC REFUSE COLLECTION							
Operating Expenditure							
Refuse Collection & Recycling	MGR WORKS	20159.0334	\$ (140,000)	\$ (140,000)	\$ (128,333)	\$ (116,642)	
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (21,162)	\$ (21,162)	\$ (19,399)	\$ (19,503)	
<i>Sub-total - Cash</i>			\$ (161,162)	\$ (161,162)	\$ (147,732)	\$ (136,145)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ -	\$ -	\$ -	\$ -	
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>			\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (161,162)	\$ (161,162)	\$ (147,732)	\$ (136,145)	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 500	\$ 458	\$ 787	
Other Revenue - Rates Discount	ACCOUNTANT	10094.0413	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 500	\$ 458	\$ 3,790	
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 245,000	\$ 245,000	\$ 245,000	\$ 244,140	
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 20,000	\$ 42,000	\$ 38,500	\$ 41,426	
<i>Sub-total - Cash</i>			\$ 266,000	\$ 288,000	\$ 284,417	\$ 290,144	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 266,000	\$ 288,000	\$ 284,417	\$ 290,144	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
WASTE DISPOSAL SITES							
Capital Expenditure							
Investigations and testing of any proposed new site	MGR WORKS	51003.0252	\$ (67,727)	\$ (67,727)	\$ -	\$ -	
O'Neill Road Site - Sullage Pond Replacement	EHO	51004.0252	\$ (20,445)	\$ (20,445)	\$ (18,741)	\$ (3,458)	
O'Neill Landfill Site - Upgrade	MGR WORKS	51437.0252	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (18,904)	
Kendenup Transfer Station - Co-mingled Waste Bin	MGR WORKS	51458.0006	\$ (3,800)	\$ (3,800)	\$ (3,483)	\$ -	
Total Capital Expenditure			\$ (121,972)	\$ (121,972)	\$ (49,725)	\$ (22,362)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486	\$ 67,727	\$ 67,727	\$ -	\$ -	
Total Capital Income			\$ 67,727	\$ 67,727	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (84,066)	\$ (180,366)	\$ (166,492)	\$ (161,062)	
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (10,019)	\$ (10,019)	\$ (9,248)	\$ (3,717)	
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (800)	\$ (800)	\$ (733)	\$ (891)	
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,732)	\$ (2,732)	\$ (2,732)	\$ (2,453)	
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (250)	\$ (250)	\$ (229)	\$ (122)	
Other Expenses - Water Monitoring	EHO	20162.0285	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (7,862)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20165.0052	\$ (400,000)	\$ (283,700)	\$ (260,058)	\$ (242,019)	
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (34,567)	\$ (34,567)	\$ (31,686)	\$ (31,854)	
<i>Sub-total - Cash</i>			<i>\$ (542,434)</i>	<i>\$ (522,434)</i>	<i>\$ (480,346)</i>	<i>\$ (449,981)</i>	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (9,444)	\$ (9,444)	\$ (8,657)	\$ (8,992)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ -	\$ -	\$ -	\$ (1,614)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			<i>\$ (9,444)</i>	<i>\$ (9,444)</i>	<i>\$ (8,657)</i>	<i>\$ (10,605)</i>	
Total Operating Expenditure			\$ (551,878)	\$ (531,878)	\$ (489,003)	\$ (460,586)	
Operating Income							
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ -	\$ -	\$ 107	
Other Revenue - Lease Rental	ACCOUNTANT	10098.0230	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 30,000	\$ 30,000	\$ 27,500	\$ 35,238	
<i>Sub-total - Cash</i>			<i>\$ 30,000</i>	<i>\$ 30,000</i>	<i>\$ 27,500</i>	<i>\$ 35,346</i>	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 30,000	\$ 30,000	\$ 27,500	\$ 35,346	
SANITATION OTHER							
Operating Income							
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,000	\$ 6,000	\$ 5,500	\$ 4,865	
Total Operating Income			\$ 6,000	\$ 6,000	\$ 5,500	\$ 4,865	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROTECTION OF THE ENVIRONMENT							
Operating Expenditure							
Abandoned Vehicles	RANGER	21015.0288	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,312)	
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,157)	\$ (1,157)	\$ (1,061)	\$ (1,065)	
Total Operating Expenditure			\$ (4,157)	\$ (4,157)	\$ (3,811)	\$ (2,377)	
Operating Income							
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -	\$ -	
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ 1,500	\$ 1,500	\$ 1,375	\$ 447	
Total Operating Income			\$ 1,500	\$ 1,500	\$ 1,375	\$ 447	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	\$ -	\$ (51,000)	\$ (51,000)	\$ (51,090)	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ -	\$ (51,000)	\$ (51,000)	\$ (51,090)	
Capital Income							
Transfers from Reserve Funds	DCEO	41010.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105	\$ -	\$ 41,000	\$ 41,000	\$ 41,818	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ 41,000	\$ 41,000	\$ 41,818	
Operating Expenditure							
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (1,890)	
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (211,713)	\$ (211,713)	\$ (195,427)	\$ (192,129)	
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (29,397)	\$ (29,397)	\$ (27,136)	\$ (27,713)	
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (670)	
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (6,881)	\$ (6,881)	\$ (6,881)	\$ (5,968)	
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (9,000)	\$ (9,000)	\$ (8,250)	\$ (5,449)	
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Boundary Surveys	MGR DEV SVCS	20173.0291	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ -	
Other Expenses - Local Planning Strategy	MGR DEV SVCS	20173.0289	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Municipal Inventory Review	MGR DEV SVCS	20173.0294	\$ (25,000)	\$ -	\$ -	\$ -	
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (265)	
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (3,010)	
Other Expenses - Signs Policy	MGR DEV SVCS	20173.0353	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Sounness Park Boundary Adjustment	MGR DEV SVCS	20173.0019	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (8,583)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (11,964)	
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (64,225)	\$ (64,225)	\$ (58,873)	\$ (59,187)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
<i>Sub-total - Cash</i>			\$ (413,416)	\$ (388,416)	\$ (358,167)	\$ (316,828)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (14,364)	\$ (14,364)	\$ (13,167)	\$ (2,637)	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (14,364)	\$ (14,364)	\$ (13,167)	\$ (2,637)	
Total Operating Expenditure			\$ (427,780)	\$ (402,780)	\$ (371,334)	\$ (319,465)	
Operating Income							
Grant Income - Heritage Inventory	MGR DEV SVCS	10101.0250	\$ 15,000	\$ -	\$ -	\$ -	
Reimbursements - Other (Advertising)	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 1,000	\$ 917	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 20,000	\$ 20,000	\$ 18,333	\$ 46,496	
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 50	\$ 50	\$ 46	\$ 247	
Other Revenue - Lease Rental	ACCOUNTANT	10105.0230	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 200	\$ 183	\$ 107	
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 5,000	\$ 5,000	\$ 4,583	\$ 5,545	
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ 100	\$ 100	\$ 92	\$ -	
Other Revenue - Subdivision Clearance	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 2,000	\$ 1,833	\$ 897	
<i>Sub-total - Cash</i>			\$ 43,350	\$ 28,350	\$ 25,988	\$ 53,292	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 43,350	\$ 28,350	\$ 25,988	\$ 53,292	
CEMETERIES							
Operating Expenditure							
Building & Grounds (PC) - Cemeteries Maintenance	MGR WORKS	20181.0052	\$ (50,000)	\$ (50,000)	\$ (45,833)	\$ (52,376)	\$ 6,543 14%
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (6,556)	\$ (6,556)	\$ (6,010)	\$ (6,042)	
<i>Sub-total - Cash</i>			\$ (56,556)	\$ (56,556)	\$ (51,843)	\$ (58,418)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (14,720)	\$ (14,720)	\$ (13,493)	\$ (12,982)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (14,720)	\$ (14,720)	\$ (13,493)	\$ (12,982)	
Total Operating Expenditure			\$ (71,276)	\$ (71,276)	\$ (65,336)	\$ (71,400)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -	\$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 15,000	\$ 15,000	\$ 13,750	\$ 25,866	
Total Operating Income			\$ 15,000	\$ 15,000	\$ 13,750	\$ 25,866	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	\$ (60,000)	\$ (63,000)	\$ (63,000)	\$ (5,745)	
Total Capital Expenditure			\$ (60,000)	\$ (63,000)	\$ (63,000)	\$ (5,745)	
Capital Income							
Transfers from Reserve Funds	DCEO	41013.0486	\$ -	\$ -	\$ -	\$ -	
Grant Income - CCTV Expansion	MGR DEV SVCS	41014.0450	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (8,717)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (22,000)	\$ (22,000)	\$ (20,680)	\$ (17,241)	
Public Conveniences (PC) - Grounds Maintenance	MGR WORKS	21017.0052	\$ (500)	\$ (500)	\$ (458)	\$ -	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (500)	\$ (500)	\$ (458)	\$ (891)	
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (8,611)	\$ (8,611)	\$ (7,893)	\$ (7,936)	
<i>Sub-total - Cash</i>			\$ (37,611)	\$ (37,611)	\$ (34,990)	\$ (34,786)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (2,949)	\$ (2,949)	\$ (2,703)	\$ (2,689)	
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>			\$ (2,949)	\$ (2,949)	\$ (2,703)	\$ (2,689)	
Total Operating Expenditure			\$ (40,560)	\$ (40,560)	\$ (37,693)	\$ (37,474)	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES			\$ (271,972)	\$ (295,972)	\$ (223,725)	\$ (139,027)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME			\$ 47,616	\$ 156,343	\$ 41,000	\$ 41,818	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,256,813)	\$ (1,211,813)	\$ (1,114,909)	\$ (1,027,448)	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 361,850	\$ 368,850	\$ 358,529	\$ 409,959	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
District Hall - Repaint Internal Walls & Repair Ceiling	BLDG SRVR	51440.0252	\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Town Hall - Tile Male Toilets	BLDG SRVR	51460.0252	\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Kendenup Country Club - Joining Ablution Block (FAG)	DCEO	51491.0252	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	
Mount Barker Speedway Club - Upgrade Central Area (FAG)	DCEO	51492.0252	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	
Total Capital Expenditure			\$ (25,000)	\$ (25,000)	\$ (5,000)	\$ (5,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (17,491)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (50,000)	\$ (50,000)	\$ (47,000)	\$ (45,502)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (8,718)	
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -	
Other Expenses - Contribution to Forest Hill Hall Re-Roof	DCEO	20190.0283	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (33,815)	\$ (33,815)	\$ (30,997)	\$ (31,162)	
<i>Sub-total - Cash</i>			<i>\$ (119,815)</i>	<i>\$ (119,815)</i>	<i>\$ (110,997)</i>	<i>\$ (102,873)</i>	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (14,012)	\$ (14,012)	\$ (12,844)	\$ (12,251)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			<i>\$ (14,012)</i>	<i>\$ (14,012)</i>	<i>\$ (12,844)</i>	<i>\$ (12,251)</i>	
Total Operating Expenditure			\$ (133,827)	\$ (133,827)	\$ (123,841)	\$ (115,124)	
Operating Income							
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 400	\$ 400	\$ 367	\$ 266	
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 200	\$ 200	\$ 183	\$ 195	
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 500	\$ 500	\$ 458	\$ 190	
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 2,000	\$ 2,000	\$ 1,833	\$ 2,724	
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 500	\$ 458	\$ 320	
Other Revenue - Rocky Gully Hall	ACCOUNTANT	10109.0422	\$ 100	\$ 100	\$ 92	\$ 49	
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ 100	\$ 100	\$ 92	\$ -	
<i>Sub-total - Cash</i>			<i>\$ 3,800</i>	<i>\$ 3,800</i>	<i>\$ 3,483</i>	<i>\$ 3,744</i>	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 3,800	\$ 3,800	\$ 3,483	\$ 3,744	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Software Management System For Swimming Pool	MGR COMM SVCS	51442.0006	\$ (8,500)	\$ (8,500)	\$ (8,500)	\$ -	
Computer Upgrade	DCEO	51443.0006	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,252)	
Automatic Pool Vacuum	MGR COMM SVCS	51493.0006	\$ (13,500)	\$ (13,500)	\$ (13,500)	\$ (13,811)	
Upgrade Meter Box and Switchboard	MGR COMM SVCS	51494.0252	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,314)	
Total Capital Expenditure			\$ (28,800)	\$ (28,800)	\$ (28,800)	\$ (20,377)	
Capital Income							
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450	\$ 8,615	\$ 8,615	\$ 3,000	\$ 3,231	
Total Capital Income			\$ 8,615	\$ 8,615	\$ 3,000	\$ 3,231	
Operating Expenditure							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (4,500)	\$ (4,500)	\$ (4,125)	\$ (3,969)	
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (134,875)	\$ (134,875)	\$ (124,500)	\$ (120,280)	
Employee Costs - Salaries for Instructors	POOL MGR	20194.0296	\$ (1,000)	\$ (1,000)	\$ (923)	\$ -	
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (13,881)	\$ (13,881)	\$ (12,813)	\$ (14,556)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (382)	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,383)	\$ (4,383)	\$ (4,383)	\$ (3,926)	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (14,200)	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (3,800)	\$ (3,800)	\$ (3,483)	\$ (1,810)	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,231)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (5,364)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (45,082)	\$ 5,082 13%
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,490)	
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (38,617)	\$ (38,617)	\$ (35,399)	\$ (35,588)	
<i>Sub-total - Cash</i>			<i>\$ (275,256)</i>	<i>\$ (275,256)</i>	<i>\$ (256,977)</i>	<i>\$ (250,879)</i>	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (883)	\$ (883)	\$ (809)	\$ (771)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (6,996)	\$ (6,996)	\$ (6,413)	\$ (6,028)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,044)	\$ (4,044)	\$ (3,707)	\$ (5,348)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			<i>\$ (11,923)</i>	<i>\$ (11,923)</i>	<i>\$ (10,929)</i>	<i>\$ (12,147)</i>	
Total Operating Expenditure			\$ (287,179)	\$ (287,179)	\$ (267,906)	\$ (263,026)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Grant Income Subsidy - Operating Grant	POOL MGR	11100.0089	\$ 3,000	\$ 3,000	\$ 2,750	\$ 2,727	
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,039	
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 500	\$ 500	\$ 458	\$ 1,695	
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ 500	\$ 500	\$ 458	\$ 91	
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 19,500	\$ 19,500	\$ 19,500	\$ 20,545	
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,641	
<i>Sub-total - Cash</i>			\$ 72,500	\$ 72,500	\$ 72,167	\$ 76,738	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 72,500	\$ 72,500	\$ 72,167	\$ 76,738	
<i>Operating Surplus / Deficit</i>			\$ (214,679)	\$ (214,679)	\$ (195,739)	\$ (186,288)	
RECREATION CENTRE							
Capital Expenditure							
Gym & Other Equipment	MGR COMM SVCS	51111.0006	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (12,235)	
Computer Upgrade	DCEO	51139.0006	\$ (1,800)	\$ (1,800)	\$ (1,800)	\$ (1,814)	
Install Tree & Seats at Front of Centre	MGR COMM SVCS	51472.0252	\$ (573)	\$ (573)	\$ (573)	\$ -	
Net Curtain Barrier	MGR COMM SVCS	51495.0252	\$ (7,100)	\$ (7,100)	\$ (7,100)	\$ -	
Strip back to bare wood, repaint all lines, reseal	MGR COMM SVCS	51496.0252	\$ (49,040)	\$ (49,040)	\$ (49,040)	\$ (49,040)	
Gymnastics Vaulting Table	MGR COMM SVCS	51497.0006	\$ (3,700)	\$ (3,700)	\$ (3,700)	\$ (3,580)	
Total Capital Expenditure			\$ (74,213)	\$ (74,213)	\$ (74,213)	\$ (66,669)	
Capital Income							
Sale of Equipment	MGR COMM SVCS	41111.0105	\$ -	\$ -	\$ -	\$ -	
Capital Reimbursements - Education Dep't	MGR COMM SVCS	41113.0227	\$ 19,616	\$ 19,616	\$ -	\$ -	
Total Capital Income			\$ 19,616	\$ 19,616	\$ -	\$ -	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD	
Operating Expenditure								
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (2,800)	\$ (2,800)	\$ (2,567)	\$ (513)		
Employee Costs - Reimbursable Salaries	REC CTR MGR	21100.0296	\$ (8,830)	\$ (17,220)	\$ (15,895)	\$ (28,714)	\$ 12,818	81%
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (156,455)	\$ (174,065)	\$ (160,675)	\$ (147,193)		
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (14,553)	\$ (14,553)	\$ (13,434)	\$ (14,924)		
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,400)	\$ (2,400)	\$ (2,200)	\$ (1,167)		
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (5,372)	\$ (5,372)	\$ (5,372)	\$ (4,901)		
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (2,261)		
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (9,500)	\$ (10,500)	\$ (9,625)	\$ (10,364)		
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (14,000)	\$ (14,000)	\$ (12,833)	\$ (6,011)		
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (10,400)	\$ (10,400)	\$ (9,533)	\$ (3,890)		
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (5,500)	\$ (5,500)	\$ (5,042)	\$ (5,776)		
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (855)		
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (22,000)	\$ (22,000)	\$ (20,167)	\$ (17,337)		
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	\$ (13,000)	\$ (13,000)	\$ (12,220)	\$ (10,007)		
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (3,319)		
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (43,644)	\$ (43,644)	\$ (40,007)	\$ (40,220)		
<i>Sub-total - Cash</i>			\$ (316,954)	\$ (343,954)	\$ (317,362)	\$ (297,452)		
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ (72,441)	\$ (72,441)	\$ (66,404)	\$ (65,118)		
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (9,593)	\$ (9,593)	\$ (8,794)	\$ (8,314)		
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ -	\$ -	\$ -	\$ -		
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -	\$ -		
<i>Sub-total - Non Cash</i>			\$ (82,034)	\$ (82,034)	\$ (75,198)	\$ (73,432)		
Total Operating Expenditure			\$ (398,988)	\$ (425,988)	\$ (392,559)	\$ (370,884)		

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD		
Operating Income									
Other Income - Appraisals	REC CTR MGR	11101.0240	\$ 1,000	\$ -	\$ -	\$ -			
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 32,000	\$ 32,000	\$ 29,333	\$ 30,629			
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 7,000	\$ 7,000	\$ 6,417	\$ 4,126			
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 20,000	\$ 20,000	\$ 18,333	\$ 10,422	▼ \$ 7,911	-43%	
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 40,000	\$ 40,000	\$ 36,667	\$ 42,836			
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 5,000	\$ 42,000	\$ 38,500	\$ 30,904	▼ \$ 7,596	-20%	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 15,000	\$ -	\$ -	\$ -			
Other Income - School Holiday Programs	REC CTR MGR	11101.0239	\$ 1,000	\$ -	\$ -	\$ -			
Reimbursements - Education Dept	REC CTR MGR	11102.0227	\$ 39,867	\$ 39,867	\$ 25,000	\$ 25,868			
<i>Sub-total - Cash</i>			\$ 160,867	\$ 180,867	\$ 154,250	\$ 144,784			
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -	\$ -			
Total Operating Income			\$ 160,867	\$ 180,867	\$ 154,250	\$ 144,784			
<i>Operating Surplus / Deficit</i>			\$ (238,121)	\$ (245,121)	\$ (238,309)	\$ (226,100)			
PARKS & RECREATION GROUNDS									
Capital Expenditure									
Frost Park Water Reuse Study	EHO	51115.0251	\$ (12,679)	\$ (12,679)	\$ (11,622)	\$ -			
Trail Formation	MGR COMM SVCS	51118.0251	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ -			
Playground Equipment (Centenary/Wilson Park)	MGR COMM SVCS	51140.0006	\$ (35,000)	\$ (342,730)	\$ (257,048)	\$ (23,095)			
Frost / Sounness Parks Improvement Plans	MGR COMM SVCS	51142.0251	\$ (234,012)	\$ (272,142)	\$ (272,142)	\$ (266,024)			
Kendenup Ag Grounds - Demolish & Replace Public Toilets	MGR COMM SVCS	51474.0251	\$ (120,000)	\$ (120,000)	\$ -	\$ -			
Sounness Parks - Land Purchase (Demon Downs Payment)	MGR COMM SVCS	51475.0251	\$ (215,625)	\$ (215,625)	\$ (215,625)	\$ (172,500)			
Wilson / Centenary Parks Wetlands Development	MGR COMM SVCS	51486.0251	\$ (77,851)	\$ (162,851)	\$ (108,567)	\$ (532)			
Sounness Parks - Implement Recreation Plan	MGR COMM SVCS	51498.0251	\$ (2,900,000)	\$ (5,825,175)	\$ (1,435,714)	\$ (1,435,704)			
Frost / Sounness Parks - Clubrooms (R for R)	MGR COMM SVCS	51499.0251	\$ (675,500)	\$ -	\$ -	\$ -			
Electric BBQ - Wilson Park	MGR WORKS	51500.0006	\$ (11,000)	\$ (11,000)	\$ (10,083)	\$ -			
Total Capital Expenditure			\$ (4,285,667)	\$ (6,966,202)	\$ (2,314,468)	\$ (1,897,854)			
Capital Income									
Transfer from Trust - Public Open Space	ACCOUNTANT	41122.0243	\$ -	\$ -	\$ -	\$ -			
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	41121.0388	\$ 17,570	\$ 17,570	\$ 17,570	\$ 16,069			
Transfers from Reserve Funds	DCEO	41127.0486	\$ 238,000	\$ 238,000	\$ -	\$ -			
CLGF (R for R) - Frost / Sounness Parks (2010/11 Allocation)	MGR COMM SVCS	41120.0400	\$ 675,500	\$ 2,653,753	\$ 1,269,297	\$ 1,269,297			
Royalties for Regions - Grant for Kendenup Public Toilets	MGR COMM SVCS	41120.0401	\$ 60,000	\$ 60,000	\$ -	\$ -			
Wetlands Development Grants	MGR COMM SVCS	41120.0438	\$ -	\$ 50,000	\$ 30,000	\$ 30,000			
Action Agenda Grant - Sounness Park	MGR COMM SVCS	41120.0484	\$ 1,900,000	\$ 1,900,000	\$ 500,000	\$ 500,000			
New - Loan Sounness Park - Implement Recreation Plan	DCEO	41124.0467	\$ 1,000,000	\$ 370,000	\$ -	\$ -			
Lotterywest Grant - Nature Playground	MGR COMM SVCS	41120.0485	\$ -	\$ 305,730	\$ -	\$ -			
CSRFF Grant - Sounness Oval	MGR COMM SVCS	41120.0411	\$ -	\$ 875,000	\$ -	\$ -			
Total Capital Income			\$ 3,891,070	\$ 6,470,053	\$ 1,816,867	\$ 1,815,366			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Expenditure							
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (12,007)	
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (40,000)	\$ (40,000)	\$ (37,600)	\$ (36,520)	
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (300,000)	\$ (300,000)	\$ (275,000)	\$ (288,246)	
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (11,075)	
Other Expenses - Donations	DCEO	20208.0255	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (1,500)	
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (2,080)	
Other Expenses - Frost / Sounness Parks Water Re-Use Study	EHO	20208.0371	\$ (18,009)	\$ (18,009)	\$ (18,009)	\$ (13,823)	
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (50,118)	\$ (50,118)	\$ (45,942)	\$ (46,186)	
<i>Sub-total - Cash</i>			\$ (447,627)	\$ (447,627)	\$ (412,759)	\$ (411,436)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (628)	\$ (628)	\$ (576)	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (43,479)	\$ (43,479)	\$ (39,856)	\$ (32,666)	
Non Cash Expenses - Depreciation - Parks & Reserves	ACCOUNTANT	20210.0188	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -	\$ -	
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>			\$ (44,107)	\$ (44,107)	\$ (40,431)	\$ (32,666)	
Total Operating Expenditure			\$ (491,734)	\$ (491,734)	\$ (453,190)	\$ (444,102)	
Operating Income							
Reimbursements - Other	DCEO	10118.0229	\$ 3,000	\$ 3,000	\$ 2,750	\$ 4,077	
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -	\$ 3,000	
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Frost Park	DCEO	10120.0426	\$ 8,000	\$ 8,000	\$ 7,333	\$ 7,301	
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 1,000	\$ 1,000	\$ 917	\$ 489	
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	\$ 9,009	\$ 9,009	\$ 9,009	\$ 10,207	
<i>Sub-total - Cash</i>			\$ 21,009	\$ 21,009	\$ 20,009	\$ 25,075	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 21,009	\$ 21,009	\$ 20,009	\$ 25,075	
Borrowing Costs							
Principal Repayments							
Principal Repayments - New Loan - Sounness Park	ACCOUNTANT	51152.0467	\$ (39,069)	\$ -	\$ -	\$ -	
Total Principal Repayments			\$ (39,069)	\$ -	\$ -	\$ -	
Operating Expenditure							
Financial Expenses - New Loan - Sounness Park	ACCOUNTANT	20207.0467	\$ (25,483)	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (25,483)	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Computer Upgrade x2 - Mount Barker	DCEO	51122.0006	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (2,936)	
New Library Fitout	MGR COMM SVCS	51144.0006	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (5,251)	
Total Capital Expenditure			\$ (15,000)	\$ (15,000)	\$ (14,000)	\$ (8,187)	
Operating Expenditure							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (2,408)	
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (84,054)	\$ (84,054)	\$ (77,588)	\$ (75,255)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (10,462)	\$ (10,462)	\$ (9,657)	\$ (9,608)	
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (888)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (2,732)	\$ (2,732)	\$ (2,732)	\$ (2,408)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (750)	\$ (750)	\$ (688)	\$ (458)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ (1,258)	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (10,500)	\$ (10,500)	\$ (9,625)	\$ -	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,520)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (3,500)	\$ (3,500)	\$ (3,208)	\$ (3,574)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (500)	\$ (500)	\$ (431)	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,792)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (974)	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (3,800)	\$ (3,800)	\$ (3,483)	\$ (989)	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,667)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,820)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (18,000)	\$ (18,000)	\$ (16,920)	\$ (19,759)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (4,253)	
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (58,088)	\$ (58,088)	\$ (53,247)	\$ (53,533)	
<i>Sub-total - Cash</i>			\$ (220,586)	\$ (220,586)	\$ (203,499)	\$ (183,594)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (7,761)	\$ (7,761)	\$ (7,114)	\$ (10,817)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ (6,642)	\$ (6,642)	\$ (6,089)	\$ (5,799)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (14,403)	\$ (14,403)	\$ (13,203)	\$ (16,616)	
Total Operating Expenditure			\$ (234,989)	\$ (234,989)	\$ (216,702)	\$ (200,210)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ -	\$ -	\$ -	\$ 1,269	\$ 1,269
Other Revenue - Photocopying	LIBRARIAN	10124.0100	\$ 800	\$ 800	\$ 733	\$ 987	\$ 187
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 250	\$ 250	\$ 229	\$ 21	\$ (229)
<i>Sub-total - Cash</i>			\$ 1,050	\$ 1,050	\$ 963	\$ 2,278	\$ 1,248
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Income			\$ 1,050	\$ 1,050	\$ 963	\$ 2,278	\$ 1,248
<i>Operating Surplus / Deficit</i>			\$ (233,939)	\$ (233,939)	\$ (215,739)	\$ (197,933)	\$ (136,206)
Rocky Gully Library							
Operating Expenditure							
Employee Costs - Salaries	LIBRARIAN	21107.0130	\$ (8,814)	\$ (8,814)	\$ (8,136)	\$ (9,748)	\$ (934)
Employee Costs - Superannuation	LIBRARIAN	21107.0141	\$ (983)	\$ (983)	\$ (907)	\$ (907)	\$ (76)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	21107.0266	\$ (600)	\$ (600)	\$ (550)	\$ (245)	\$ (355)
Employee Costs - Workers Compensation Insurance	DCEO	21107.0043	\$ (286)	\$ (286)	\$ (286)	\$ (239)	\$ (47)
Other Expenses - Telephone	LIBRARIAN	21108.0144	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,462)	\$ (462)
Other Expenses - Other Operating Costs	LIBRARIAN	21108.0312	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (1,650)	\$ (848)
Other Expenses - Minor Furniture & Equipment	LIBRARIAN	21108.0085	\$ (500)	\$ (500)	\$ (458)	\$ (390)	\$ (110)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21110.0010	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (623)	\$ (1,377)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21110.0011	\$ (500)	\$ (500)	\$ (470)	\$ (192)	\$ (308)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21110.0052	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21109.0308	\$ (10,182)	\$ (10,182)	\$ (9,334)	\$ (9,384)	\$ (848)
Total Operating Expenditure			\$ (27,365)	\$ (27,365)	\$ (25,183)	\$ (24,841)	\$ (2,524)
Operating Income							
Other Income - Fines & Penalties	LIBRARIAN	11105.0049	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income - Photocopying	LIBRARIAN	11105.0100	\$ 50	\$ 50	\$ 46	\$ -	\$ 4
Total Operating Income			\$ 50	\$ 50	\$ 46	\$ -	\$ 46
<i>Operating Surplus / Deficit</i>			\$ (27,315)	\$ (27,315)	\$ (25,137)	\$ (24,841)	\$ (2,474)

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OTHER RECREATION & CULTURE							
Capital Expenditure							
Mount Barker Community Resource Centre - Renew Guttering	MGR COMM SVCS	51477.0252	\$ (60,000)	\$ (10,455)	\$ (10,455)	\$ (10,455)	
Mitchell House - Retaining Wall Repairs	BLDG SRVR	51478.0252	\$ (12,000)	\$ (12,000)	\$ -	\$ -	
Plantagenet Street Art	MGR WORKS	51480.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Mount Barker Community Resource Centre - Carpark Lighting	MGR WORKS	51501.0252	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
Total Capital Expenditure			\$ (87,000)	\$ (37,455)	\$ (25,455)	\$ (10,455)	
Capital Income							
Lotterywest Grant - Mount Barker Community Resource Centre	MGR COMM SVCS	41145.0489	\$ -	\$ 24,197	\$ 24,197	\$ 24,197	
Total Capital Income			\$ -	\$ 24,197	\$ 24,197	\$ 24,197	
Operating Expenditure							
Employee Costs - Salaries	MGR COMM SVCS	20220.0130	\$ (42,762)	\$ (42,762)	\$ (39,473)	\$ (27,110)	
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (2,945)	\$ (2,945)	\$ (2,718)	\$ (2,933)	
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (11,000)	\$ (10,083)	\$ (10,960)	
Other Expenses - Donations	DCEO	20221.0255	\$ (15,127)	\$ (15,127)	\$ (15,127)	\$ (14,732)	
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (808)	
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ (2,590)	\$ (2,590)	\$ (2,374)	\$ (17)	
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (40,000)	\$ (40,000)	\$ (36,667)	\$ (9,102)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,110)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (18,000)	\$ (18,000)	\$ (16,920)	\$ (17,425)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,809)	
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (22,763)	\$ (22,763)	\$ (20,866)	\$ (20,977)	
<i>Sub-total - Cash</i>			\$ (164,187)	\$ (165,187)	\$ (153,395)	\$ (109,981)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (48,644)	\$ (48,644)	\$ (44,590)	\$ (44,927)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (48,644)	\$ (48,644)	\$ (44,590)	\$ (44,927)	
Total Operating Expenditure			\$ (212,831)	\$ (213,831)	\$ (197,985)	\$ (154,908)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ 25,000	\$ 25,000	\$ 25,000	\$ 27,100	
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 29,000	\$ 29,000	\$ -	\$ -	
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ 2,000	\$ 1,833	\$ 2,000	
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 16,010	\$ 16,010	\$ -	\$ 9,703	
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ 5,000	\$ 5,000	\$ 4,583	\$ 9,705	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,013	\$ 1,105	
<i>Sub-total - Cash</i>			\$ 76,115	\$ 78,115	\$ 32,430	\$ 49,613	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 76,115	\$ 78,115	\$ 32,430	\$ 49,613	
Principal Repayments							
Principal Repayments - Loan No 86 - MB Golf Club (SS)	ACCOUNTANT	51116.0329	\$ -	\$ -	\$ -	\$ -	
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (17,570)	\$ (17,570)	\$ (17,570)	\$ (8,629)	
Total Principal Repayments			\$ (17,570)	\$ (17,570)	\$ (17,570)	\$ (8,629)	
Operating Expenditure							
Financial Expenses - Loan No 86 - MB Golf Club (SS)	ACCOUNTANT	21106.0329	\$ -	\$ -	\$ -	\$ -	
Financial Expenses - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (9,009)	\$ (9,009)	\$ (9,009)	\$ (4,358)	
Total Operating Expenditure			\$ (9,009)	\$ (9,009)	\$ (9,009)	\$ (4,358)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES			\$ (4,515,680)	\$ (7,146,670)	\$ (2,461,936)	\$ (2,008,542)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME			\$ 3,919,301	\$ 6,522,481	\$ 1,844,064	\$ 1,842,794	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (1,821,405)	\$ (1,823,922)	\$ (1,686,376)	\$ (1,577,453)	
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 335,391	\$ 357,391	\$ 283,347	\$ 302,230	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 12 - TRANSPORT							
ROAD CONSTRUCTION							
Capital Expenditure							
Regional Road Group							
Beverley Road - SLK 0.0 to 2.18	MGR WORKS	51502.0250	\$ (105,560)	\$ (105,560)	\$ (105,560)	\$ (106,208)	
			\$ (105,560)	\$ (105,560)	\$ (105,560)	\$ (106,208)	
BLACKSPOT							
Mitchell Street - St Werburghs Road Intersection	MGR WORKS	51503.0250	\$ (70,537)	\$ (70,537)	\$ (60,460)	\$ (25,142)	
			\$ (70,537)	\$ (70,537)	\$ (60,460)	\$ (25,142)	
TIRES							
Spencer Road - SLK 0.0 to 4.5	MGR WORKS	51275.0250	\$ (61,754)	\$ (60,668)	\$ (60,668)	\$ (57,654)	
			\$ (61,754)	\$ (60,668)	\$ (60,668)	\$ (57,654)	
COMMODITY ROUTE FUNDING							
Yellanup Road - SLK 5.33 to 9.56	MGR WORKS	51504.0250	\$ (225,000)	\$ (225,000)	\$ (225,000)	\$ (234,508)	
Palmdale Road - SLK 4.32 to 13.90	MGR WORKS	51505.0250	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,950)	
Chorkerup Road - SLK 5.02 to 11.98	MGR WORKS	51506.0250	\$ (73,500)	\$ (73,500)	\$ (73,500)	\$ (73,449)	
Reynolds Road - SLK 0.00 to 3.16	MGR WORKS	51507.0250	\$ (52,500)	\$ (52,500)	\$ (52,500)	\$ (64,152)	\$ 11,652 22%
			\$ (426,000)	\$ (426,000)	\$ (426,000)	\$ (448,059)	
Roads to Recovery							
Red Gum Pass Road - SLK 2.00 To SLK 6.00	MGR WORKS	51295.0250	\$ (80,836)	\$ (80,836)	\$ (64,669)	\$ (54,242)	
Takalarup Road - SLK 2.80 to 8.84	MGR WORKS	51298.0250	\$ (14,585)	\$ -	\$ -	\$ (159)	
Whitworth Road - Entire Length	MGR WORKS	51308.0250	\$ (56,045)	\$ (62,053)	\$ (62,053)	\$ (62,053)	
Lowood Road - Co-op Bowser to Fire Station	MGR WORKS	51508.0250	\$ (112,000)	\$ (112,000)	\$ (112,000)	\$ (4,876)	
Castle Rock Road - SLK 0.00 to 0.82	MGR WORKS	51509.0250	\$ (18,550)	\$ (18,550)	\$ (18,550)	\$ (18,351)	
Jones Road - SLK 0.00 to 1.00	MGR WORKS	51510.0250	\$ (17,730)	\$ (17,730)	\$ (17,730)	\$ (17,595)	
Mount Barker Road - SLK 4.06 to 5.93	MGR WORKS	51512.0250	\$ (21,000)	\$ (15,839)	\$ (15,839)	\$ (17,169)	
Narrakup Road - SLK 0.00 to 7.03	MGR WORKS	51513.0250	\$ (140,093)	\$ (155,602)	\$ (155,602)	\$ (155,602)	
West Beattie Road - SLK 0.00 to 1.32	MGR WORKS	51514.0250	\$ (17,952)	\$ -	\$ -	\$ (363)	
			\$ (478,791)	\$ (462,610)	\$ (446,443)	\$ (330,411)	
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	\$ (30,000)	\$ (26,053)	\$ (26,053)	\$ (20,206)	
Mount Barker Drainage Improvements	MGR WORKS	51202.0250	\$ (100,000)	\$ (100,000)	\$ (91,667)	\$ (84,979)	
Mount Barker Footpath Construction	MGR WORKS	51203.0250	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (71,126)	
Wilson Road - Craddock Rd to Carr Rd	MGR WORKS	51234.0250	\$ (6,475)	\$ (6,475)	\$ (6,475)	\$ -	
Kwornicup Road - SLK 0.00 to 4.23	MGR WORKS	51237.0250	\$ (13,735)	\$ -	\$ -	\$ -	
Williams Road - Resheet & Improve Drainage - Full length	MGR WORKS	51238.0250	\$ (11,309)	\$ -	\$ -	\$ -	
Short Street - Townscape Improvement Works	MGR WORKS	51239.0250	\$ (155,762)	\$ -	\$ -	\$ -	
Beverley Road - Entry Statements	MGR WORKS	51240.0250	\$ (4,472)	\$ -	\$ -	\$ -	
Martagallup Road - Grain Pull-in Bay	MGR WORKS	51249.0250	\$ (19,329)	\$ -	\$ -	\$ -	
Spring Road, Porongurup	MGR WORKS	51250.0250	\$ (48,436)	\$ (48,436)	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD		
McDonald Avenue - SLK 0.00 to 1.63	MGR WORKS	51515.0250	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,515)			
Quindabellup North Road - SLK 0 to 4.99	MGR WORKS	51516.0250	\$ (92,800)	\$ (86,800)	\$ (86,800)	\$ (96,018)	\$	9,218	11%
Seymour Road - SLK 0.00 to 4.96	MGR WORKS	51517.0250	\$ (40,000)	\$ (40,000)	\$ (32,000)	\$ (3,903)			
Collins Road - SLK 0.00 to 1.47	MGR WORKS	51518.0250	\$ (34,000)	\$ (34,000)	\$ (34,000)	\$ (39,772)	\$	5,772	17%
Lake Barnes Road - SLK 0.00 to 5.60 (Entire length)	MGR WORKS	51519.0250	\$ (86,160)	\$ (96,107)	\$ (96,107)	\$ (96,107)			
Mount Barker Road - Red Cross Carpark	MGR WORKS	51520.0250	\$ (16,000)	\$ (16,000)	\$ (16,000)	\$ (12,483)			
Hay River Road - SLK 0.03 to 8.48	MGR WORKS	51521.0250	\$ (100,000)	\$ (73,647)	\$ (73,647)	\$ (31,338)			
St Werburghs Road - Hay River Floodway	MGR WORKS	51522.0250	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (55,731)	\$	5,731	11%
Ophir Road - SLK 0.00 to 0.40	MGR WORKS	51523.0250	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ (9,746)			
Orient Road - SLK 0.00 to 0.80	MGR WORKS	51524.0250	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,500)			
Spencer Road / Albany Highway - Rectify Drainage	MGR WORKS	51525.0250	\$ (45,000)	\$ (45,000)	\$ (45,000)	\$ (34,404)			
Jackson Road - SLK 6.10 to 9.66	MGR WORKS	51534.0250	\$ (87,500)	\$ -	\$ -	\$ -			
			\$ (1,112,978)	\$ (794,518)	\$ (729,749)	\$ (649,829)			
Total Capital Expenditure			\$ (2,255,620)	\$ (1,919,893)	\$ (1,828,879)	\$ (1,617,303)			
Capital Income									
Contributions to Roadworks	MGR WORKS	41205.0197	\$ -	\$ -	\$ -	\$ -			
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008	\$ 47,025	\$ 47,025	\$ 18,810	\$ 18,810			
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204	\$ 504,470	\$ 504,470	\$ 403,576	\$ 515,578			
Direct Road Grants - TIRES/Commodity Route Grants	MGR WORKS	41201.0205	\$ 324,000	\$ 324,000	\$ 205,277	\$ 210,650			
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207	\$ 70,373	\$ 70,373	\$ 70,373	\$ 85,676			
GSDC Grant - Short Street Townscape	MGR WORKS	41201.0401	\$ 125,000	\$ 125,000	\$ 125,000	\$ 123,305			
Transfers from Reserve Funds	DCEO	41202.0486	\$ -	\$ -	\$ -	\$ -			
Total Capital Income			\$ 1,070,868	\$ 1,070,868	\$ 823,036	\$ 954,019			
ROAD MAINTENANCE									
Operating Expenditure									
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (3,963)			
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (13,135)			
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,330)			
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ -			
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (4,461)			
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (840)			
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (31,868)	\$ (41,868)	\$ (41,868)	\$ (41,559)			
Road Maintenance - General	MGR WORKS	20225.0126	\$ (1,245,000)	\$ (1,291,753)	\$ (1,184,107)	\$ (1,280,364)			
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (156,176)			
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (10,991)			
Road Maintenance - Slashing and Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ -			
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ -	\$ (633,820)	\$ (633,820)	\$ (936,685)	\$	302,865	48%
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (854)			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (65,000)	\$ (65,000)	\$ (59,583)	\$ (58,817)	
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (63,313)	\$ (63,313)	\$ (58,037)	\$ (58,347)	
<i>Sub-total - Cash</i>			\$ (1,665,181)	\$ (2,355,754)	\$ (2,228,249)	\$ (2,568,521)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	\$ (2,696,499)	\$ (2,696,499)	\$ (2,471,791)	\$ (2,381,612)	
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (20,675)	\$ (20,675)	\$ (18,952)	\$ (16,887)	
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	\$ (16,790)	\$ (16,790)	\$ (15,391)	\$ (14,181)	
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>			\$ (2,733,964)	\$ (2,733,964)	\$ (2,506,134)	\$ (2,412,680)	
Total Operating Expenditure			\$ (4,399,145)	\$ (5,089,718)	\$ (4,734,382)	\$ (4,981,201)	
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	\$ -	\$ 500,720	\$ 500,720	\$ 701,093	
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 500	\$ 500	\$ 458	\$ -	
<i>Sub-total - Cash</i>			\$ 500	\$ 501,220	\$ 501,178	\$ 701,093	
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			\$ 500	\$ 501,220	\$ 501,178	\$ 701,093	
TOTAL TRANSPORT CAPITAL EXPENSES			\$ (2,255,620)	\$ (1,919,893)	\$ (1,828,879)	\$ (1,617,303)	
TOTAL TRANSPORT CAPITAL INCOME			\$ 1,070,868	\$ 1,070,868	\$ 823,036	\$ 954,019	
TOTAL TRANSPORT OPERATING EXPENSES			\$ (4,399,145)	\$ (5,089,718)	\$ (4,734,382)	\$ (4,981,201)	
TOTAL TRANSPORT OPERATING INCOME			\$ 500	\$ 501,220	\$ 501,178	\$ 701,093	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 13 - ECONOMIC SERVICES							
RURAL SERVICES							
Operating Expenditure							
Other Expenses - Donations	DCEO	21305.0255	\$ (2,500)	\$ (2,500)	\$ (2,500)	\$ (2,500)	
Other Expenses - Drum Muster	EHO	21305.0314	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (387)	
Other Expenses - Pest Control	EHO	21305.0313	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (22,000)	\$ (22,000)	\$ (20,167)	\$ (16,305)	
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (14,517)	\$ (14,517)	\$ (13,307)	\$ (13,377)	
Total Operating Expenditure			\$ (43,017)	\$ (43,017)	\$ (39,641)	\$ (32,569)	
Operating Income							
Other Income - Drum Muster	EHO	11305.0241	\$ 3,000	\$ 3,000	\$ 2,750	\$ -	
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 7,400	\$ 7,400	\$ 6,783	\$ 9,226	
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 22,000	\$ 22,000	\$ 20,167	\$ 14,672 ▼	\$ 5,495 -27%
Total Operating Income			\$ 32,400	\$ 32,400	\$ 29,700	\$ 23,898	
FERAL PIG ERADICATION PROGRAM							
Operating Expenditure							
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (50,000)	\$ (50,000)	\$ (46,154)	\$ (76,160) ▲	\$ 30,006 65%
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (4,000)	\$ (4,000)	\$ (3,692)	\$ (7,054)	
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (2,500)	\$ (2,500)	\$ (2,282)	
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	\$ (32,000)	\$ (45,000)	\$ (32,000)	\$ (68,704) ▲	\$ 36,704 115%
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,800)	\$ (4,800)	\$ (4,400)	\$ (4,400)	
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (93,300)	\$ (106,300)	\$ (88,746)	\$ (158,601)	
Operating Income							
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ 500	\$ 500	\$ 458	\$ -	
Contributions - Landholder Contributions	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -	\$ -	
Contributions - Local Government Contributions	ACCOUNTANT	11307.0473	\$ 3,500	\$ 3,500	\$ 3,208	\$ 2,500	
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	\$ 15,000	\$ 15,000	\$ -	\$ -	
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 10,000	\$ 10,000	\$ -	\$ -	
Grant Income - Direct Grants	ACCOUNTANT	11308.0212	\$ 44,300	\$ 44,300	\$ 44,300	\$ 67,600	
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 20,000	\$ 33,000	\$ 30,250	\$ 54,415	
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 93,300	\$ 106,300	\$ 78,217	\$ 124,515	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
TOURISM & AREA PROMOTION							
Capital Expenditure							
Tourist Bureau - Re-tile toilet roof and trf to Main Building	BLDG SRVR	51301.0252	\$ (48,000)	\$ (48,000)	\$ (48,000)	\$ (44,025)	
Tourist Bureau - External Paint/Sandblast incl Bus Stop	BLDG SRVR	51303.0252	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (8,950)	
Visitor Information Signage (R for R)	BLDG SRVR	51455.0252	\$ -	\$ -	\$ -	\$ -	
Total Capital Expenditure			\$ (58,000)	\$ (58,000)	\$ (58,000)	\$ (52,975)	
Capital Income							
Lotterywest Grant - Visitor Centre	MGR DEV SVCS	41250.0489	\$ 21,250	\$ 21,250	\$ 21,250	\$ 21,250	
Total Capital Income			\$ 21,250	\$ 21,250	\$ 21,250	\$ 21,250	
Operating Expenditure							
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	\$ (4,500)	\$ (4,500)	\$ (4,125)	\$ (1,642)	
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	\$ (20,000)	\$ (20,000)	\$ (18,800)	\$ (18,767)	
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (1,581)	
Other Expenses - Tourist Bureau - Contribution Tourist Bureau	CEO	20241.0283	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Tourist Bureau - Donations	CEO	20241.0255	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Tourist Bureau - Lease Rental	DCEO	20241.0323	\$ -	\$ -	\$ -	\$ -	
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (80,000)	\$ (58,590)	\$ (53,708)	\$ (37,806)	
Other Expenses - Donations	DCEO	21311.0255	\$ -	\$ -	\$ -	\$ -	
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (56,368)	\$ (56,368)	\$ (51,671)	\$ (51,945)	
<i>Sub-total - Cash</i>			<i>\$ (162,368)</i>	<i>\$ (140,958)</i>	<i>\$ (129,678)</i>	<i>\$ (111,741)</i>	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (18,803)	\$ (18,803)	\$ (17,236)	\$ (17,220)	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -	\$ -	
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>			<i>\$ (18,803)</i>	<i>\$ (18,803)</i>	<i>\$ (17,236)</i>	<i>\$ (17,220)</i>	
Total Operating Expenditure			\$ (181,171)	\$ (159,761)	\$ (146,914)	\$ (128,961)	
Operating Income							
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ -	\$ -	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	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	\$ -	\$ -	\$ -	\$ -	-
Replacement of Master Keys	BLDG SRVR	51313.0252	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (1,131)	(1,131)
Total Capital Expenditure			\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (1,131)	(1,131)
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	\$ -	\$ -	\$ -	\$ -	-
Total Capital Income			\$ -	\$ -	\$ -	\$ -	-
Operating Expenditure							
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ (4,500)	\$ (4,125)	\$ (405)	(405)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (133,073)	\$ (133,073)	\$ (122,837)	\$ (105,436)	(105,436)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (7,000)	\$ (7,000)	\$ (6,417)	\$ (2,750)	(2,750)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (21,728)	\$ (21,728)	\$ (19,917)	\$ (22,861)	(22,861)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,200)	\$ (1,100)	\$ (950)	(950)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,028)	\$ (6,028)	\$ (6,028)	\$ (5,991)	(5,991)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (500)	\$ (458)	\$ -	-
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (500)	\$ (458)	\$ (52)	(52)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (24,220)	(24,220)
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (7,502)	(7,502)
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	-
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,832)	(1,832)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (264)	(264)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,496)	(1,496)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (5,500)	\$ (5,500)	\$ (5,042)	\$ (4,825)	(4,825)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (35,705)	\$ (35,705)	\$ (32,730)	\$ (32,907)	(32,907)
<i>Sub-total - Cash</i>			\$ (252,734)	\$ (252,734)	\$ (233,028)	\$ (211,491)	(211,491)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ (113)	\$ (113)	\$ (104)	\$ (99)	(99)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (6,113)	\$ (6,113)	\$ (5,604)	\$ (2,917)	(2,917)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ -	\$ -	\$ -	-
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -	\$ -	-
<i>Sub-total - Non Cash</i>			\$ (6,226)	\$ (6,226)	\$ (5,707)	\$ (3,016)	(3,016)
Total Operating Expenditure			\$ (258,960)	\$ (258,960)	\$ (238,735)	\$ (214,506)	(214,506)



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 25,000	\$ 22,917	\$ 23,842	
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 250	\$ 250	\$ 229	\$ 423	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 1,000	\$ 917	\$ 575	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	\$ 5,000	\$ 5,000	\$ 4,583	\$ 13,026	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 32,000	\$ 32,000	\$ 29,333	\$ 28,438	
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -	\$ -	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 500	\$ 458	\$ 3,345	
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 2,000	\$ 2,000	\$ 1,833	\$ 205	
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -	\$ 68	
<i>Sub-total - Cash</i>			\$ 65,750	\$ 65,750	\$ 60,271	\$ 69,922	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 65,750	\$ 65,750	\$ 60,271	\$ 69,922	
CATTLE SALEYARDS							
Capital Expenditure							
Hay Shed	SALEYARDS MGR	51328.0253	\$ (25,000)	\$ (25,000)	\$ -	\$ -	
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	\$ -	\$ -	\$ -	\$ -	
Computer Upgrade	DCEO	51337.0006	\$ -	\$ -	\$ -	\$ -	
Additional holding pens - South western side	SALEYARDS MGR	51456.0253	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ (55,075)	
Soft Floor	SALEYARDS MGR	51489.0253	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ (82,783)	
Environmental Improvements	SALEYARDS MGR	51457.0253	\$ (13,160)	\$ (13,160)	\$ (13,160)	\$ (11,920)	
Electrical Upgrade	SALEYARDS MGR	51526.0253	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (27,916)	
CCTV at Entrance	SALEYARDS MGR	51527.0253	\$ (8,500)	\$ (8,500)	\$ (8,500)	\$ -	
Convert Washdown Pipes to Above Ground	SALEYARDS MGR	51528.0253	\$ (40,000)	\$ (40,000)	\$ -	\$ -	
New Signage	SALEYARDS MGR	51529.0253	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
Total Capital Expenditure			\$ (291,660)	\$ (291,660)	\$ (226,660)	\$ (177,694)	
Capital Income							
Transfers from Reserve Funds	DCEO	41320.0486	\$ 133,500	\$ 133,500	\$ -	\$ -	
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105	\$ -	\$ -	\$ -	\$ -	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ 133,500	\$ 133,500	\$ -	\$ -	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (333)	
Employee Costs - Relief Staff / Contractors	SALEYARDS MGR	21320.0264	\$ -	\$ -	\$ -	\$ -	
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	\$ (190,550)	\$ (190,550)	\$ (175,892)	\$ (186,543)	
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (16,035)	\$ (16,035)	\$ (14,802)	\$ (17,373)	
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (932)	
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,000)	\$ (1,833)	\$ (1,448)	
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (500)	\$ (458)	\$ (794)	
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (4,511)	
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (9,106)	
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (306)	
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (3,541)	
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (10,030)	
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (2,800)	
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (32,000)	\$ (32,000)	\$ (32,000)	\$ (35,436)	
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (2,500)	\$ (2,500)	\$ (2,292)	\$ (4,333)	
Other Expenses - NSQA Expenses	SALEYARDS MGR	21322.0357	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ -	
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (12,000)	\$ (12,000)	\$ (11,000)	\$ (12,231)	
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (19,000)	\$ (19,000)	\$ (17,417)	\$ (12,928)	
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (8,000)	\$ (8,000)	\$ (7,333)	\$ (7,546)	
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ -	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (5,163)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21325.0010	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,734)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21325.0011	\$ (20,000)	\$ (20,000)	\$ (18,800)	\$ (28,021) ▲	\$ 9,221 49%
Building & Grounds (PC) - Grounds Maintenance	SALEYARDS MGR	21325.0052	\$ (50,000)	\$ (50,000)	\$ (45,833)	\$ (54,862) ▲	\$ 9,028 20%
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (66,263)	\$ (66,263)	\$ (60,741)	\$ (61,065)	
<i>Sub-total - Cash</i>			\$ (502,348)	\$ (502,348)	\$ (465,402)	\$ (464,038)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (2,389)	\$ (2,389)	\$ (2,190)	\$ (1,491)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (92,545)	\$ (92,545)	\$ (84,833)	\$ (80,013)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (6,531)	\$ (6,531)	\$ (5,987)	\$ (11,479) ▲	\$ 5,492 92%
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0310	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (101,465)	\$ (101,465)	\$ (93,010)	\$ (92,983)	
Total Operating Expenditure			\$ (603,813)	\$ (603,813)	\$ (558,411)	\$ (557,020)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 63,525	\$ 63,525	\$ 60,076	\$ 59,396	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 15,000	\$ 15,000	\$ 13,750	\$ 18,311	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,800	\$ -	\$ -	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,000	\$ 8,000	\$ 7,333	\$ 6,567	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 10,000	\$ 10,000	\$ 9,167	\$ 10,092	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 8,000	\$ 8,000	\$ 7,333	\$ 19,883	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,000	\$ 5,000	\$ 4,583	\$ 9,030	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 490,000	\$ 490,000	\$ 463,393	\$ 464,477	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 17,000	\$ 17,000	\$ 15,583	\$ 10,819	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 5,000	\$ 5,000	\$ 4,583	\$ 2,823	
<i>Sub-total - Cash</i>			\$ 634,325	\$ 634,325	\$ 585,802	\$ 601,397	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 634,325	\$ 634,325	\$ 585,802	\$ 601,397	
<i>Operating Surplus / Deficit</i>			\$ 30,512	\$ 30,512	\$ 27,391	\$ 44,377	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller - Mitchell Street	DCEO	51340.0358	\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Total Capital Expenditure			\$ (10,000)	\$ (10,000)	\$ -	\$ -	
Operating Expenditure							
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (32,167) ▲	\$ 12,167 61%
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,500)	
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ (100)	\$ (92)	\$ -	
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (8,323)	\$ (8,323)	\$ (7,629)	\$ (7,668)	
<i>Sub-total - Cash</i>			\$ (29,423)	\$ (29,423)	\$ (28,638)	\$ (41,335)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ (219)	\$ (219)	\$ (201)	\$ (191)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (1,645)	\$ (1,645)	\$ (1,508)	\$ (1,952)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,864)	\$ (1,864)	\$ (1,709)	\$ (2,143)	
Total Operating Expenditure			\$ (31,287)	\$ (31,287)	\$ (30,346)	\$ (43,478)	
Operating Income							
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 500	\$ 458	\$ 750	
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 15,000	\$ 15,000	\$ 13,750	\$ 22,988	
Other Income - Sale of Waybill Books & Standpipe Cards	ACCOUNTANT	11320.0401	\$ 500	\$ 500	\$ 458	\$ 349	
<i>Sub-total - Cash</i>			\$ 16,000	\$ 16,000	\$ 14,667	\$ 24,087	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 16,000	\$ 16,000	\$ 14,667	\$ 24,087	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
VEHICLE LICENSING							
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,000)	\$ (917)	\$ (1,193)	
Employee Costs - Salaries	DCEO	21340.0130	\$ (50,287)	\$ (50,287)	\$ (46,419)	\$ (45,740)	
Employee Costs - Superannuation	DCEO	21340.0141	\$ (4,468)	\$ (4,468)	\$ (4,124)	\$ (4,209)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (400)	\$ (367)	\$ (245)	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,634)	\$ (1,634)	\$ (1,634)	\$ (1,618)	
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (96,423)	\$ (96,423)	\$ (88,388)	\$ (88,860)	
<i>Sub-total - Cash</i>			\$ (154,212)	\$ (154,212)	\$ (141,848)	\$ (141,865)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenditure			\$ (154,212)	\$ (154,212)	\$ (141,848)	\$ (141,865)	
Operating Income							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 100,000	\$ 91,667	\$ 86,841	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 500	\$ 458	\$ 467	
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -	\$ 983	
Total Operating Income			\$ 100,500	\$ 100,500	\$ 92,125	\$ 88,291	
<i>Operating Surplus / Deficit</i>			\$ (53,712)	\$ (53,712)	\$ (49,723)	\$ (53,574)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES			\$ (384,660)	\$ (384,660)	\$ (307,577)	\$ (231,800)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME			\$ 21,250	\$ 154,750	\$ 21,250	\$ 21,250	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,365,760)	\$ (1,357,350)	\$ (1,244,642)	\$ (1,277,000)	
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 942,275	\$ 955,275	\$ 860,781	\$ 932,110	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
Operating Expenditure							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (200,000)	\$ (60,000)	\$ (55,000)	\$ (348,243) ▲	\$ 293,243 533%
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (13,536)	\$ (13,536)	\$ (12,408)	\$ (12,474)	
Total Operating Expenditure			\$ (213,536)	\$ (73,536)	\$ (67,408)	\$ (360,717)	
Operating Income							
Private Works Recoups	ACCOUNTANT	10159.0015	\$ 230,000	\$ 70,000	\$ 64,167	\$ 305,134	
Total Operating Income			\$ 230,000	\$ 70,000	\$ 64,167	\$ 305,134	
<i>Operating Surplus / Deficit</i>			\$ 16,464	\$ (3,536)	\$ (3,241)	\$ (55,584)	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Purchase Vehicle - Principal Works Supervisor	MGR WORKS	51316.0006	\$ -	\$ -	\$ -	\$ -	
Decontaminate Old Depot Site	EHO	51422.0254	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (4,825)	
Purchase Land Adj Old Depot Site - Menston Street	MGR DEV SVCS	51428.0006	\$ (1,000)	\$ (1,000)	\$ -	\$ -	
Road Safety Signs	MGR WORKS	51488.0006	\$ (8,100)	\$ (8,100)	\$ (8,100)	\$ (5,120)	
Depot - Lunch Room Airconditioning & sink	MGR WORKS	51530.0254	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (3,595)	
Depot - Fence and Planting	MGR WORKS	51531.0254	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,600)	
Depot - Office / Meeting Chairs	MGR WORKS	51532.0254	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (1,646)	
Total Capital Expenditure			\$ (57,100)	\$ (57,100)	\$ (54,433)	\$ (33,786)	
Capital Income							
Transfers from Reserve Funds	DCEO	41401.0486	\$ -	\$ -	\$ -	\$ -	
Trade In Vehicle - Principal Works Supervisor	DCEO	41325.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (24,000)	\$ (24,000)	\$ (22,000)	\$ (12,787)	
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (34,000)	\$ (34,000)	\$ (31,167)	\$ (27,621)	
Employee Costs - Travel and Accommodation	MGR WORKS	20260.0267	\$ (3,600)	\$ (3,600)	\$ (3,300)	\$ (2,817)	
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,500)	\$ (1,500)	\$ (1,375)	\$ (423)	
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ -	
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (289,093)	\$ (289,093)	\$ (266,855)	\$ (255,816)	
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (168,658)	\$ (168,658)	\$ (155,684)	\$ (135,929)	
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (14,710)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (56,465)	\$ (56,465)	\$ (56,465)	\$ (50,856)	
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (350,000)	\$ (350,000)	\$ (320,833)	\$ (304,119)	
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (7,009)	
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (13,050)	
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (6,000)	\$ (6,000)	\$ (5,500)	\$ -	
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (7,500)	\$ (6,875)	\$ (5,161)	
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ (25,000)	\$ (25,000)	\$ (22,917)	\$ (20,200)	
Other Expenses - Donations (Event Road Closures)	MGR WORKS	20262.0394	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (1,519)	
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (9,248)	
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (5,714)	
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (26,000)	\$ (26,000)	\$ (24,440)	\$ (28,676)	
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (10,127)	
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (1,593)	
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (1,200)	\$ (1,200)	\$ (1,128)	\$ (881)	
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (500)	\$ (500)	\$ (458)	\$ (427)	
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (18,357)	
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (129,495)	\$ (129,495)	\$ (118,704)	\$ (123,088)	
<i>Sub-total - Cash</i>			\$ (1,255,011)	\$ (1,255,011)	\$ (1,159,868)	\$ (1,050,127)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (686)	\$ (686)	\$ (629)	\$ (4,863)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (18,666)	\$ (18,666)	\$ (17,111)	\$ (15,966)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (109,676)	\$ (109,676)	\$ (100,536)	\$ (72,029)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (13,135)	\$ (13,135)	\$ (12,040)	\$ (9,487)	
<i>Sub-total - Non Cash</i>			\$ (142,163)	\$ (142,163)	\$ (130,316)	\$ (102,345)	
Sub-total Operating Expenditure			\$ (1,397,174)	\$ (1,397,174)	\$ (1,290,184)	\$ (1,152,473)	
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	\$ 1,397,173	\$ 1,397,173	\$ 1,290,184	\$ 1,199,020	
Total Operating Expenditure			\$ (1)	\$ (1)	\$ -	\$ 46,547	
Operating Income							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 6,197	\$ 6,240	
Other Operating Income	ACCOUNTANT	11411.0232	\$ -	\$ 1,378	\$ 1,263	\$ 1,378	
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -	\$ -	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 6,760	\$ 8,138	\$ 7,460	\$ 7,618	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ -	\$ -	\$ 3,215	
Total Operating Income			\$ 6,760	\$ 8,138	\$ 7,460	\$ 10,833	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	\$ (905,000)	\$ (905,000)	\$ (905,000)	\$ (816,027)	
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	\$ (212,630)	\$ (206,542)	\$ (206,542)	\$ (174,407)	
Fuel Management System - Datafuel	MGR WORKS	51484.0006	\$ (16,660)	\$ (16,660)	\$ (16,660)	\$ (16,662)	
Replace Depot Fuel Bowser	MGR WORKS	51490.0006	\$ (19,550)	\$ (19,550)	\$ (19,550)	\$ (16,219)	
Total Capital Expenditure			\$ (1,153,840)	\$ (1,147,752)	\$ (1,147,752)	\$ (1,023,315)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105	\$ 219,000	\$ 219,000	\$ 219,000	\$ 287,263	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105	\$ 77,273	\$ 77,273	\$ 70,833	\$ 76,489	
Transfers from Reserve Funds	DCEO	41413.0486	\$ 744,000	\$ 736,166	\$ -	\$ -	
Total Capital Income			\$ 1,040,273	\$ 1,032,439	\$ 289,833	\$ 363,752	
Operating Expenditure							
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (3,000)	\$ (2,750)	\$ (224)	
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (1,740)	
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ (500)	\$ (458)	\$ -	
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (6,939)	\$ (6,939)	\$ (6,361)	\$ (6,093)	
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (45,000)	\$ (45,000)	\$ (41,250)	\$ (28,746)	
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (62,281)	\$ (62,281)	\$ (57,490)	\$ (52,787)	
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (31,556)	\$ (31,556)	\$ (28,926)	\$ (27,639)	
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (310,000)	\$ (310,000)	\$ (284,167)	\$ (258,468)	
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (50,000)	\$ (45,833)	\$ (28,407)	
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (35,000)	\$ (35,000)	\$ (32,083)	\$ (15,332)	
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (34,000)	\$ (34,000)	\$ (34,000)	\$ (35,054)	
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (9,046)	
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (15,000)	\$ (13,750)	\$ (10,421)	
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (110,000)	\$ (110,000)	\$ (100,833)	\$ (91,423)	
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (1,760)	
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (30,000)	\$ (30,000)	\$ (27,500)	\$ (10,706)	
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (20,000)	\$ (20,000)	\$ (18,333)	\$ (13,058)	
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (5,000)	\$ (4,583)	\$ (4,893)	
<i>Sub-total - Cash</i>			\$ (775,300)	\$ (775,300)	\$ (714,926)	\$ (595,797)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (435,525)	\$ (435,525)	\$ (399,231)	\$ (331,236)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (41,827)	\$ (41,827)	\$ (38,341)	\$ -	
<i>Sub-total - Non Cash</i>			\$ (477,352)	\$ (477,352)	\$ (437,573)	\$ (331,236)	
Sub-total Operating Expenditure			\$ (1,252,652)	\$ (1,252,652)	\$ (1,152,499)	\$ (927,033)	
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,252,652	\$ 1,252,652	\$ 1,152,499	\$ 908,822	
Total Operating Expenditure			\$ -	\$ -	\$ -	\$ (18,211)	



DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 May 2013

	Responsible Officer	Account Number	Original Budget 30-Jun-2012	Amended Budget 30-Jun-2012	Budget YTD 31-May-2013	Actual YTD 31-May-2013	Variance Budget to Act YTD
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 42,271	\$ 42,271	\$ -	\$ -	
Total Operating Income			\$ 42,271	\$ 42,271	\$ -	\$ -	
UNCLASSIFIED							
Capital Income							
Sale of Properties	DCEO	41421.0105	\$ -	\$ -	\$ -	\$ -	
Total Capital Income			\$ -	\$ -	\$ -	\$ -	
Operating Expenditure							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (4,000)	\$ (4,000)	\$ (3,667)	\$ (2,241)	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (17,400)	\$ (17,400)	\$ (17,400)	\$ (18,811)	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (10,000)	\$ (10,000)	\$ (9,167)	\$ (2,513)	
Other Expenses - Communication Towers	DCEO	20273.0323	\$ (4,000)	\$ (19,000)	\$ (17,417)	\$ (19,536)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (500)	\$ (500)	\$ (458)	\$ (949)	
Other Expenses - Stock Reservations	ACCOUNTANT	20273.0166	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Stock Revaluation	ACCOUNTANT	20273.0167	\$ -	\$ -	\$ -	\$ -	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (1,000)	\$ (917)	\$ -	
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (13,382)	\$ (13,382)	\$ (12,267)	\$ (12,338)	
<i>Sub-total - Cash</i>			\$ (50,282)	\$ (65,282)	\$ (61,292)	\$ (56,387)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (1,600)	\$ (1,600)	\$ (1,467)	\$ (1,397)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -	\$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>			\$ (1,600)	\$ (1,600)	\$ (1,467)	\$ (1,397)	
Total Operating Expenditure			\$ (51,882)	\$ (66,882)	\$ (62,759)	\$ (57,783)	
Operating Income							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 26,000	\$ 26,000	\$ 23,833	\$ 19,920	
Other Income - Lease Rental	DCEO	11420.0230	\$ 500	\$ 500	\$ 458	\$ 984	
Other Income - Other Operating Income	DCEO	11420.0232	\$ 1,000	\$ 1,000	\$ 917	\$ -	
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,500	\$ 1,500	\$ 1,375	\$ 50	
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>			\$ 29,000	\$ 29,000	\$ 26,583	\$ 20,954	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -	\$ -	
Total Operating Income			\$ 29,000	\$ 29,000	\$ 26,583	\$ 20,954	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES			\$ (1,210,940)	\$ (1,204,852)	\$ (1,202,185)	\$ (1,057,101)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME			\$ 1,040,273	\$ 1,032,439	\$ 289,833	\$ 363,752	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (265,419)	\$ (140,419)	\$ (130,167)	\$ (390,164)	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 308,031	\$ 149,409	\$ 98,210	\$ 336,921	

Council

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Cheque No.	Chq Date	Payee	Description	Amount
43754	02/05/2013	Dominos Pizza Albany	Food - Pugh Road Fire (Funded by ESL)	\$458.00
43755	02/05/2013	Mount Barker Amateur Swimming Club	Sponsorship - Great Southern Regional Championships	\$500.00
43756	02/05/2013	Plantagenet Medical Group	Flu Vaccinations - Shire Staff	\$965.20
43757	02/05/2013	Telstra	Telstra Account - Various	\$1,323.30
43758	02/05/2013	Water Corporation	Water Account - Warburton Road Standpipe	\$883.50
43759	02/05/2013	AMIST Super	Staff Superannuation Payment	\$28.33
43760	02/05/2013	AMP Flexible Lifetime Super	Staff Superannuation Payment	\$203.24
43761	02/05/2013	Australia Choice Super	Staff Superannuation Payment	\$148.12
43762	02/05/2013	Australian Services Union (ASU)	Staff Union Payment	\$91.60
43763	02/05/2013	AXA Australia	Staff Superannuation Payment	\$211.23
43764	02/05/2013	Employee Retirement Plan MLC	Staff Superannuation Payment	\$35.55
43765	02/05/2013	Health Super	Staff Superannuation Payment	\$90.10
43766	02/05/2013	Host Plus Pty Ltd	Staff Superannuation Payment	\$148.82
43767	02/05/2013	IOOF Portfolio Service Superannuation	Staff Superannuation Payment	\$150.41
43768	02/05/2013	MLC Masterkey	Staff Superannuation Payment	\$10.49
43769	02/05/2013	Prime Super	Staff Superannuation Payment	\$401.09
43770	02/05/2013	Retail Employees Superannuation Trust	Staff Superannuation Payment	\$262.30
43771	02/05/2013	KM and EE Forbes	Council Contribution towards Crossover	\$264.00
43772	02/05/2013	Department of Commerce	Building Services Levy - March 2013	\$3,727.54
43773	02/05/2013	Mark Bird	Fuel Reimbursement as per Contract	\$319.76
43774	02/05/2013	Rob Stewart	Reimbursement for National General Assembly Costs	\$2,188.00
43775	02/05/2013	J Stewart	Refund of Rates Overpayment	\$150.00
43776	02/05/2013	P Askins	Refund of Rates Overpayment	\$150.00
43777	02/05/2013	Construction Training Fund	CTF Levy - March 2013	\$7,769.87
43778	02/05/2013	Cash	Petty Cash Recoup - Admin Office	\$173.85
43779	09/05/2013	Australian Bluegums Pty Ltd	Reimbursement of Withdrawn Bush Fire Infringements	\$500.00
43780	09/05/2013	Rachel Williams	Reimbursement of Pre-Employment Medical	\$110.00
43781	09/05/2013	John Hair	Return of Bond - Kendenup Hall - 29 April 2013	\$200.00
43782	09/05/2013	Roselyn Kaye Skinner	Return of Bond - Frost Pavillion - 3 May 2013	\$500.00
43783	16/05/2013	Air Liquide	Oxygen Cylinder Rental - Saleyards and Depot	\$535.43
43784	16/05/2013	C.B.S. Firearms	Ammunition - Ranger Services	\$100.00
43785	16/05/2013	Carol's Country Store	Postage - Rocky Gully Library / Fuel - Rocky Gully BFB (Funded by ESL)	\$283.19
43786	16/05/2013	Department of Education, Employment and Workplace Relations	Child Care Service Debt	\$3,389.82
43787	16/05/2013	Farmers Centre (1978) Pty Ltd	Pump up Sprayer - Saleyards	\$104.10

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43788	16/05/2013	Main Roads of WA	Line Marking - Spencer Road	\$12,074.60
43789	16/05/2013	McLeods Barristers and Solicitors	Legal Advice - Road Encroachment over Freehold Land	\$3,636.05
43790	16/05/2013	Telstra	Telstra Account - Various Centres	\$1,995.08
43791	16/05/2013	AMIST Super	Staff Superannuation Payment	\$30.91
43792	16/05/2013	AMP Flexible Lifetime Super	Staff Superannuation Payment	\$150.01
43793	16/05/2013	Australian Services Union (ASU)	Staff Union Payment	\$91.60
43794	16/05/2013	AXA Australia	Staff Superannuation Payment	\$210.63
43795	16/05/2013	Employee Retirement Plan MLC	Staff Superannuation Payment	\$60.73
43796	16/05/2013	Health Super	Staff Superannuation Payment	\$100.58
43797	16/05/2013	Host Plus Pty Ltd	Staff Superannuation Payment	\$131.43
43798	16/05/2013	IOOF Portfolio Service Superannuation	Staff Superannuation Payment	\$150.04
43799	16/05/2013	Prime Super	Staff Superannuation Payment	\$327.93
43800	16/05/2013	Retail Employees Superannuation Trust	Staff Superannuation Payment	\$269.03
43801	16/05/2013	Landcorp	Rates Refund	\$58.58
43802	16/05/2013	Mount Barker Football Club Inc	65% Payment for Purchase of Demon Downs	\$172,500.00
43803	16/05/2013	Construction Training Fund	CTF Levy - April 2013	\$481.75
43804	16/05/2013	Department of Commerce	Building Services Levy - April 2013	\$499.45
43805	16/05/2013	Karen Stirling	Refund for Over Charge of Dog Registration	\$57.00
43806	16/05/2013	Tim Grylls	Reimbursement of Course Text Books	\$164.95
43807	16/05/2013	Nick Bones	Return of Bond - Plantagenet District Hall - 11 May 2013	\$500.00
43808	20/05/2013	Cash	Petty Cash Recoup - Narrikup BFB (Funded by ESL)	\$196.65
43809	20/05/2013	Cash	Petty Cash Recoup - Middleward BFB (Funded by ESL)	\$172.85
43810	20/05/2013	Cash	Petty Cash Recoup - Admin Office	\$179.65
43811	21/05/2013	Cash	Petty Cash Recoup - Rec Centre	\$199.78
43812	30/05/2013	Ambassador Hotel	Accommodation, Meals and Parking - J Gibson - TRELIS Training (Recoverable)	\$1,312.70
43813	30/05/2013	Blackwood Atkins	Tripping Hazard Signs - Mount Barker Waste Facility	\$231.62
43814	30/05/2013	Bunnings Warehouse - Albany	Timber - Wilson Park Seat Repairs	\$105.25
43815	30/05/2013	Rinnai Australia Pty Ltd	Repairs to Hot Water System - DCEO House	\$165.00
43816	30/05/2013	Schiavello Pty Ltd	Document Trays, Mobile Pedestals and Shelf - Admin Office	\$1,507.00
43817	30/05/2013	Softwood Logging Services Pty Ltd	Float Waste Compactor to Mount Barker Waste Site	\$3,017.25
43818	30/05/2013	Telstra	Telstra Account - Various	\$2,539.96
43819	30/05/2013	Water Corporation	Water Account - Warburton Road Standpipe	\$226.35
43820	30/05/2013	AMIST Super	Staff Superannuation Payment	\$63.11
43821	30/05/2013	AMP Flexible Lifetime Super	Staff Superannuation Payment	\$150.41
43822	30/05/2013	Australian Services Union (ASU)	Staff Union Payment	\$91.60

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43823	30/05/2013	AXA Australia	Staff Superannuation Payment	\$211.23
43824	30/05/2013	Employee Retirement Plan MLC	Staff Superannuation Payment	\$26.66
43825	30/05/2013	Health Super	Staff Superannuation Payment	\$98.94
43826	30/05/2013	Host Plus Pty Ltd	Staff Superannuation Payment	\$131.43
43827	30/05/2013	IOOF Portfolio Service Superannuation	Staff Superannuation Payment	\$150.41
43828	30/05/2013	Prime Super	Staff Superannuation Payment	\$421.71
43829	30/05/2013	Retail Employees Superannuation Trust	Staff Superannuation Payment	\$260.62
43830	30/05/2013	Mrs J and Mr A Campbell	Refund of Rates Overpayment	\$277.62
43831	30/05/2013	Nicole Crockford	Return of Bond - Plantagenet District Hall - 16 May 2013	\$500.00
43832	30/05/2013	Wellington and Reeves Great Southern	Rent Top-up after Rent Increase - Records Storage Sheds	\$288.18
43833	30/05/2013	Kaye Louwen	Return of Bond - Plantagenet District Hall - 19 May 2013	\$300.00
43834	30/05/2013	Kathryn Dye	Reimbursement for Library Expenses	\$442.90
43835	31/05/2013	Hailey Bagnall	Return of Bond - Frost Pavillion - 25 May 2013	\$500.00
43836	31/05/2013	Linda Sounness	Return of Bond - Hire of Data Projector - 21 May 2013	\$115.00
43837	31/05/2013	Angela Ditchburn	Return of Bond - Plantagenet District Hall - 25 May 2013	\$500.00
43838	31/05/2013	Margaret Greeney	Return of Bond - Frost Pavillion - 24 May 2013	\$500.00
329.65	02/05/2013	35 Degrees South	Drainage Set-Out - St Werburghs Road - Progress Claim	\$1,210.00
329.70	02/05/2013	ABA Security	Security Monitoring - Library	\$91.25
329.579	02/05/2013	Advanced Traffic Management	Traffic Management - Martigallup Road, Mallawillup Road and Boyup Road (Recoverable - Storm Damage)	\$10,475.30
329.796	02/05/2013	Albany Traffic Control	Traffic Management Plan - St Werburghs Road and Mitchell Street Intersection	\$715.00
329.93	02/05/2013	Albany V Belt and Rubber Specialists	Spongolite, Rags, Air Filter, Cable Ties, Filters and Terminal Packs - Depot Stock	\$527.31
329.405	02/05/2013	Albany World of Cars	Oil Filters - Various Vehicles	\$367.62
329.1467	02/05/2013	Archival Survival Pty Ltd	Map Storage Boxes - Admin Office	\$664.95
329.96	02/05/2013	Arrow Bronze	Cemetery Plaque (Recoverable)	\$276.87
329.100	02/05/2013	Australia Post - Mount Barker	Postage - April 2013	\$580.85
330.1090	02/05/2013	Australian Super	Staff Superannuation Payment	\$799.41
329.514	02/05/2013	Bandicoot Nursery and Green Valley	Planting of Seedlings - Albany Highway (Recoverable - Private Works)	\$19,600.00
329.675	02/05/2013	Barretts Mini Earthmoving and Chipping	Hire of Machinery - Mallawillup Road and Martigallup Road; Removal of Limbs - Boyup Road (Recoverable - Storm Damage)	\$43,284.20
329.107	02/05/2013	Best Office Systems	Photocopier Usage - Admin Office	\$1,524.13
330.912	02/05/2013	BTB Business Super	Staff Superannuation Payment	\$2.62

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329.120	02/05/2013	Burgess Rawson	Water Account - Railway Building	\$889.79
330.60	02/05/2013	Child Support Agency	Staff Child Support Payment	\$344.48
329.1316	02/05/2013	City of Rockingham	Purchase of Waste Compactor	\$209,000.00
329.138	02/05/2013	Courier Australia	Courier Fees	\$174.45
329.139	02/05/2013	Cutting Edges Pty Ltd	Cutting Edge - Skid Steer Loader	\$188.60
329.509	02/05/2013	Department of Environment and Conservation	Annual Licence Fee - Mt Barker Waste Site	\$876.00
329.446	02/05/2013	Fuel Distributors of Western Australia	Diesel - Stock	\$9,240.04
329.386	02/05/2013	Fulcher Contractors	Install Firebreaks and Gates - Sounness Street	\$2,579.50
329.156	02/05/2013	Great Southern Group Training	Apprentice Mechanic Wages - T Grylls / Rec Centre School Based Trainee Wages - K Brennan	\$1,758.57
329.157	02/05/2013	Great Southern Institute of Technology	First Aid Course - A Standish	\$141.00
330.878	02/05/2013	Health Insurance Fund of WA	Staff Health Insurance Payment	\$117.20
330.1204	02/05/2013	Homestretch Superannuation Fund	Staff Superannuation Payment	\$310.40
329.172	02/05/2013	Jason Signmakers	Street Signs - Quindabellup Road	\$156.20
329.723	02/05/2013	JCB Construction Equipment Australia	Seal - JCB Backhoe	\$67.03
329.695	02/05/2013	Ken Freegard Filter Cleaning	Filter Clean - Sweeper	\$12.50
329.178	02/05/2013	Landgate	Rural UV and GRV Interim Valuations	\$1,244.01
329.652	02/05/2013	LGIS Risk Management	Regional Risk Co-ordinator's Fees - January to June 2013	\$9,853.80
329.191	02/05/2013	Lorraine Distributors	Cleaning Products - Rec Centre	\$276.20
329.202	02/05/2013	Mount Barker Auto Electrics Pty Ltd	Antenna Brackets - Mitsubishi Triton / Electrical Repairs - Mack Hook Lift Truck / VDO Hour Meter - Sweeper / 4mm Cable - Fuel Tanker	\$358.00
329.584	02/05/2013	Mount Barker Cleaning Service	Carpet Cleaning - Frost Pavillion	\$335.00
329.1465	02/05/2013	Mount Barker Computer and Electronics	Security Doorway Beam - Library	\$113.95
329.204	02/05/2013	Mount Barker Cooperative Ltd	Fuel - BFBs (Funded by ESL)	\$1,047.20
329.207	02/05/2013	Mount Barker Electrics	Annual Safety Tagging and Testing - Visitor Centre and Admin Office / Provide and Install Power to Lap Clock - Swimming Pool	\$2,344.69
329.212	02/05/2013	Mount Barker Hire	Crane, Truck and Mini Skip Hire - Saleyards	\$230.00
329.1466	02/05/2013	Officino.com Office Furniture	5 Ergonomic Office Chairs - Admin Office	\$2,887.50
329.224	02/05/2013	Opus International Consultants	ROMAN II Verification (Grant Funded - Asset Management)	\$24,868.80
329.231	02/05/2013	Palmer Earthmoving	300mm Ribloc Pipes - Mount Barker Drainage Improvements	\$3,124.00
329.799	02/05/2013	Plantagenet Concrete	Supply and Lay Concrete - Centenary Park	\$624.80
329.415	02/05/2013	Plantagenet Hotel	Catering for AEDI Meeting	\$420.00

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329.1470	02/05/2013	Ridgeway Seeds	Hire of Generator - Porongurup South BFB (Funded by ESL)	\$99.00
329.123	02/05/2013	Schwepes Australia Pty Ltd	Kiosk Supplies - Rec Centre	\$447.69
330.62	02/05/2013	Social Club - Inside Staff	Staff Social Club Payment	\$129.00
329.29	02/05/2013	Southern Tool and Fastener Co.	Karcher Hose - Saleyards Wash Down Bay	\$260.00
329.31	02/05/2013	Star Track Express	Courier Fees	\$170.53
329.43	02/05/2013	Synergy	Synergy Account - Various Centres	\$5,793.95
329.1468	02/05/2013	The Australian Government Directory	Entry into the Australian Directory Hardcopy and Website	\$550.00
329.1237	02/05/2013	T-Quip	Belt and Grommet - Mower	\$285.30
329.1222	02/05/2013	Tricoast Civil	Reconstruct Beverley Road Floodway	\$50,712.02
330.1	02/05/2013	WA Local Government Superannuation	Staff Superannuation Payment	\$18,529.93
329.1457	02/05/2013	Wauters Enterprises Pty Ltd	Progress Claim - Sounness Park Redevelopment	\$569,621.80
329.55	02/05/2013	Western Australian Treasury Corporation	Loan Repayment - Loan #93	\$72,592.96
329.368	02/05/2013	Westrac	Freight Charge - Water Truck Part	\$16.41
329.57	02/05/2013	Westshred Document Disposal	Hire of Shredding Bins - Admin Office and Saleyards	\$116.60
329.578	02/05/2013	Whale Plumbing and Gas	Replace Gutters and Downpipes - Old Police Station Museum	\$864.75
330.63	02/05/2013	Workers Fund - Outside Staff	Staff Social Club Payment	\$210.00
331.1471	14/05/2013	Pickles Auctions	Purchase of Caterpillar Skid Steer for Mount Barker Waste Site	\$29,399.99
332.1184	16/05/2013	Al Curnow Hydraulics	Hydraulic Repairs - Saleyards	\$564.12
332.80	16/05/2013	Albany City Motors	Hand Brake - Holden Rodeo	\$278.52
332.447	16/05/2013	Albany Fitness	Repair Treadmill - Rec Centre	\$165.00
332.86	16/05/2013	Albany Office Products	Stationery - April 2013	\$1,762.10
332.581	16/05/2013	Albany Pest and Weed Control	Insect and Pest Treatment - Rec Centre	\$440.00
332.91	16/05/2013	Albany Toyota	Oil Filters - Toyota Utes	\$81.00
332.93	16/05/2013	Albany V Belt and Rubber Specialists	V-Belt and Filters - Saleyards; Various workshop supplies	\$262.66
332.67	16/05/2013	AM Pearce and Co.	Oil Filters, V-Belts and Oil - Depot Stock	\$231.90
332.1337	16/05/2013	AMPAC Debt Recovery (WA) Pty Ltd	Rates Debt Recovery Fees (Recoverable through Rates)	\$1,706.78
333.1090	16/05/2013	Australian Super	Staff Superannuation Payment	\$792.71
332.881	16/05/2013	Barefoot Clothing Manufacturers	Uniforms - J Robertson	\$389.65
332.107	16/05/2013	Best Office Systems	Photocopier Usage - Library	\$50.38
332.1226	16/05/2013	Bloomin Flowers	ANZAC Day Wreaths	\$140.00
333.912	16/05/2013	BTB Business Super	Staff Superannuation Payment	\$47.19
332.122	16/05/2013	Cabcharge Australia Ltd	Cab Charge Service Fee	\$6.00
332.985	16/05/2013	Caltext Energy WA	Caltext Fuel Cards - April 2013	\$688.76
333.60	16/05/2013	Child Support Agency	Staff Child Support Payment	\$344.77

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332.129	16/05/2013	Civica Pty Ltd	Monthly MPS Fee - June 2013	\$5,560.50
332.138	16/05/2013	Courier Australia	Courier Fees	\$273.29
332.137	16/05/2013	Custom Service Leasing Pty Ltd	Lease of AGWA Vehicles (Recoverable)	\$1,523.82
332.143	16/05/2013	Duggins Menswear	Voucher for Have a Go Expo / Uniforms - R Parry	\$470.00
332.1472	16/05/2013	DVA Fabrications	Funky Book Display - Library	\$505.00
332.267	16/05/2013	Evertrans	Wheel Alignment - Semi Tipper Trailer	\$363.00
332.1399	16/05/2013	Fontaine Publishing Group	Final Payment - A History of Plantagenet Book	\$9,102.50
332.446	16/05/2013	Fuel Distributors of Western Australia	Diesel - Stock	\$13,057.50
332.386	16/05/2013	Fulcher Contractors	Roadside Mulching - Brookton Highway (Recoverable - Private Works) / Weed Removal - South Coast Highway (Recoverable - Private Works)	\$98,187.82
332.642	16/05/2013	G K Hambley	Lawnmowing - CEO and DCEO Houses	\$176.00
332.1474	16/05/2013	Garage Sale Trail Foundation Ltd	Garage Sale Trail Participation	\$1,375.00
332.156	16/05/2013	Great Southern Group Training	Rec Centre School Based Trainee Wages - K Brennan / Apprentice Mechanic Wages - T Grylls	\$1,489.23
332.1102	16/05/2013	Great Southern Liquid Waste	Pump Out Septic Tank - Caravan Dump Point	\$430.00
332.162	16/05/2013	Hanson Construction Materials	Blue Metal - Town Maintenance	\$2,797.37
333.878	16/05/2013	Health Insurance Fund of WA	Staff Health Insurance Payment	\$117.20
332.167	16/05/2013	Healy and Sons	Hire of Plant - Boyup Road, St Werburghs Road, Malliwillup Road and Sturdee Road (Recoverable - Storm Damage)	\$56,311.02
333.1204	16/05/2013	Homestreich Superannuation Fund	Staff Superannuation Payment	\$310.40
332.750	16/05/2013	Intelligent IP Communications Pty Ltd	Internet - Saleyards - November 2012 to June 2013	\$181.65
332.172	16/05/2013	Jason Signmakers	Plastic Guide Posts and Road Works Signs	\$831.60
332.723	16/05/2013	JCB Construction Equipment Australia	E Clips - JCB Backhoe	\$27.13
332.639	16/05/2013	K E Gregory	Cleaning - Mount Barker Library - April 2013	\$600.00
332.695	16/05/2013	Ken Freegard Filter Cleaning	Filter Cleaning - Toro Mower	\$12.00
332.1019	16/05/2013	Kurraca Pty Ltd	Spraying of Blackberries and Wattle Control - Porongurup Hall	\$2,150.28
332.178	16/05/2013	Landgate	Land Enquiry	\$144.00
332.53	16/05/2013	Landmark	Sprayer Backpacks and Wipeout - Parks and Gardens	\$485.93
332.179	16/05/2013	Les Mills Body Training Systems	Les Mills Monthly Licence Fees - May 2013	\$689.27
332.707	16/05/2013	Marshall Mowers	Ignition Switch - Ride on Mower	\$92.00
332.1229	16/05/2013	MCG Architects	Contract Administration - Sounness Park	\$13,858.61
332.580	16/05/2013	MJB Industries	Concrete Pipes and Headwalls - Collins Road and Mount Barker Drainage Improvements	\$4,006.86
332.202	16/05/2013	Mount Barker Auto Electrics Pty Ltd	Repair Starter Motor - Roller	\$231.00

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332.203	16/05/2013	Mount Barker Communications	Communication Equipment - Various Plant	\$520.00
332.207	16/05/2013	Mount Barker Electrics	Inspect Electrical Fault - Depot House / Electrical Repairs - District Hall, Narrikup Hall, Kambellup Hall and Rocky Gully Hall / Repair Various Globes - Admin Office / Replace Light Fittings - CEO House	\$1,529.40
332.208	16/05/2013	Mount Barker Express Freight	Courier Fees	\$71.50
332.210	16/05/2013	Mount Barker Newsagency	Papers - April 2013	\$66.55
332.872	16/05/2013	Mount Barker Scrap Shak	Citizenship Frames / Stationery - Rocky Gully Library	\$453.75
332.1188	16/05/2013	Mount Barker Smash Repairs	Supply of Door Mirror Lenses - Graders	\$241.30
332.771	16/05/2013	Mount Barker Tyre and Exhaust	Tyres - Mitsubishi Challenger, Tipping Trailer, Boxtop Trailer, Mazda Ute and Volkswagen Passat	\$2,266.00
332.1473	16/05/2013	Perth Scientific Pty Ltd	Multimeter Pocket Tester - Environmental Health	\$396.00
332.799	16/05/2013	Plantagenet Concrete	Retaining Wall - Mount Barker Waste Site	\$2,192.30
332.415	16/05/2013	Plantagenet Hotel	Catering - Council Meeting 30 April 2013 / Catering - WALGA Training	\$369.00
332.289	16/05/2013	Plantagenet News	Adverts - Issue 801 and 802	\$567.00
332.14	16/05/2013	Plantagenet Sheds and Steel	Repair Lid on Reveal Bin - Mack Hook Lift Truck	\$610.90
332.16	16/05/2013	Pre-emptive Strike	Investigate Various IT Issues - Admin Office	\$858.00
332.17	16/05/2013	Protector Fire Services	Refill Fire Extinguisher - Admin Office	\$144.32
333.62	16/05/2013	Social Club - Inside Staff	Staff Superannuation Payment	\$134.00
332.29	16/05/2013	Southern Tool and Fastener Co	Stainless Steel Bolts, Nuts and Washers - Saleyards	\$256.64
332.32	16/05/2013	State Emergency Service	Reimbursement of Operating Expenses	\$1,972.97
332.43	16/05/2013	Synergy	Synergy Account - Various Centres	\$1,614.20
332.1067	16/05/2013	The Mundara Trust	Cement and Rapid Set Cement - Stock / Courier Fees	\$1,158.48
332.54	16/05/2013	Think Water Albany	Poly Risers and Valve Ball - Saleyards	\$33.88
332.1410	16/05/2013	United Card Services Pty Ltd	Monthly Card Fee	\$19.80
333.1	16/05/2013	WA Local Government Superannuation	Staff Superannuation Payment	\$18,832.51
332.1403	16/05/2013	Warren Blackwood Waste	Hire of Bulk Recycle Bins / Waste and Recycle Collections - April 2013	\$16,163.96
332.578	16/05/2013	Whale Plumbing and Gas	Cut and Seal Water Pipe Behind Skate Park	\$132.85
333.63	16/05/2013	Workers Fund - Outside Staff	Staff Social Club Payment	\$210.00
334.1476	23/05/2013	Softrock Slope Monitoring Systems	Spot Satellite Tracker - Feral Pig Eradication Group (Funded by Feral Pig Eradication Group)	\$412.50
335.65	30/05/2013	35 Degrees South	Progress Survey - St Werburghs Road and Mitchell Street Intersection	\$2,624.60
335.82	30/05/2013	Albany Engineering Co	Repairs to Narrikup BFB Truck (Funded by ESL)	\$1,095.34
335.85	30/05/2013	Albany Lock Service	Bi-Lock Key - Rec Centre	\$18.20

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335.405	30/05/2013	Albany World of Cars	Fuel Filters - Mitsubishi Triton	\$150.77
336.1090	30/05/2013	Australian Super	Staff Superannuation Payment	\$810.21
335.101	30/05/2013	Avdata Australia	Truckwash Keys for Resale - Saleyards	\$231.00
335.107	30/05/2013	Best Office Systems	Photocopier Usage - Library and Admin Office	\$2,997.25
335.114	30/05/2013	Bt Equipment Pty Ltd	Gasket, Element and Fuel Filter - Waste Compactor	\$1,177.80
336.912	30/05/2013	BTB Business Super	Staff Superannuation Payment	\$13.11
335.120	30/05/2013	Burgess Rawson	Rent and Management Fees - Railway Station Building	\$2,432.11
336.60	30/05/2013	Child Support Agency	Staff Child Support Payment	\$346.34
335.889	30/05/2013	Colbe Carpet Cleaner	Carpet Cleaning - Library	\$490.00
335.138	30/05/2013	Courier Australia	Courier Fees	\$172.00
335.698	30/05/2013	Data 3	Upgrade of Adobe Licence	\$275.12
335.509	30/05/2013	Department of Environment and Conservation	New Licence - Porongurup Waste Transfer Station	\$233.60
335.1413	30/05/2013	Department of Fire and Emergency Services	2012/13 ESL 4th Quarter Payment	\$19,694.16
335.143	30/05/2013	Duggins Menswear	Uniforms - U McKiddie and T Grylls	\$593.98
335.147	30/05/2013	Eyerite Signs	Name Plates - Joanne Weeks and Rachel Handasyde	\$48.40
335.906	30/05/2013	Forest Hill/Denbarker Hall Committee	Hall Hire - Walking Club Breakfast	\$55.00
335.446	30/05/2013	Fuel Distributors of Western Australia	Diesel - Stock	\$5,716.00
335.642	30/05/2013	G K Hambley	Lawnmowing and Spraying - CEO and DCEO House	\$209.00
335.156	30/05/2013	Great Southern Group Training	Apprentice Mechanic Wages - T Grylls	\$1,309.18
336.878	30/05/2013	Health Insurance Fund of WA	Staff Health Insurance Payment	\$117.20
335.167	30/05/2013	Healy and Sons	Drainage Improvements - Chester Pass Road (Recoverable - Private Works)	\$55,551.45
336.1204	30/05/2013	Homestretch Superannuation Fund	Staff Superannuation Payment	\$310.40
335.1477	30/05/2013	IPDAT	Repairs and Service Work on Communications Tower	\$9,009.00
335.172	30/05/2013	Jason Signmakers	Assorted Road Works Signs and Brackets	\$2,309.78
335.178	30/05/2013	Landgate	Cadastral Data Service Fee / Annual Rural UV Valuations	\$22,735.32
335.53	30/05/2013	Landmark	Gladiator Optimax - Parks and Gardens	\$137.50
335.202	30/05/2013	Mount Barker Auto Electrics Pty Ltd	Repairs to Narrikup BFB Truck (Funded by ESL) / Repair Trailer Lights - Fuel Tanker	\$286.00
335.540	30/05/2013	Mount Barker Community College	Contribution towards Have a Go Expo Expenses	\$149.60
335.207	30/05/2013	Mount Barker Electrics	Replace Light Switch - Rocky Gully Library	\$126.65
335.212	30/05/2013	Mount Barker Hire	Hire of Jack Hammer - Saleyards	\$75.00
335.872	30/05/2013	Mount Barker Scrap Shak	Stationery - Library	\$84.00
335.987	30/05/2013	Mr K Lodge	Retaining Wall Design - Mitchell House	\$495.00
335.220	30/05/2013	National Livestock Reporting Service	NLRS Saleyards Market Report - April 2013	\$660.00

Schedule of Accounts for the Month of May 2013
for the Council Meeting to be held 25 June 2013

335.1255	30/05/2013	Pacific Brands Workwear Group Pty Ltd	Uniforms - G Bailey, J MacLean, E Gardner and B Webb	\$965.04
335.732	30/05/2013	Paul G Robertson and Associates	Road Safety Audit - Albany Highway and O'Neill Road Intersection	\$1,254.00
335.1008	30/05/2013	Plantagenet Plumbing	Replace Damaged Tap in Kitchen - Mitchell House	\$192.50
335.270	30/05/2013	Powell Security Services	Replace Glass in Emergency Door Release - Admin Office	\$288.75
335.372	30/05/2013	Rocky Gully Pub	Meals at Meeting - Feral Pig Eradication Group (Funded by Feral Pig Eradication Group)	\$220.00
335.1320	30/05/2013	Signs Plus	Name Badges - Jane, Sally and Abbi	\$44.00
336.62	30/05/2013	Social Club - Inside Staff	Staff Social Club Payment	\$134.00
335.253	30/05/2013	Star Sales and Service	Battery Cover - Saleyards	\$31.75
335.31	30/05/2013	Star Track Express	Courier Fees	\$465.23
335.467	30/05/2013	Sunny Brushware Supplies Pty Ltd	Poly Wobbly Sections - Sweeper Unit	\$1,524.60
335.43	30/05/2013	Synergy	Synergy Account - Various Centres	\$13,103.30
335.1186	30/05/2013	WA Library Supplies	Bookends and Book Covers - Library	\$160.40
335.355	30/05/2013	WA Local Government Association	Advert - End of Restricted Burning Period	\$136.68
336.1	30/05/2013	WA Local Government Superannuation	Staff Superannuation Payment	\$19,533.60
335.368	30/05/2013	Westrac	Lamp Head - Grader	\$338.21
335.578	30/05/2013	Whale Plumbing and Gas	Supply and Install Urinal - Saleyards / Install Water Tank - CEO House / Grease Trap Cleaning - Frost Oval and HACC Centre / Repair Sewer Pipe - Swimming Pool	\$5,266.05
336.63	30/05/2013	Workers Fund - Outside Staff	Payroll Deduction	\$210.00
5000507	01/05/2013	Equipment Rents	Photocopier Lease - Admin Office and Library	\$546.70
5000508	16/05/2013	Corporate Charge Card	Flight from Perth to Canberra, Flight from Canberra to Melbourne - Cr K Clements / Registration - Future in Local Government Convention - R Stewart and Cr K Clements / Chrome Spindles for Toilet Roll Holders / Flight Change Fees - Cr K Clements and R Stewart	\$2,780.01
5000509	22/05/2013	Equipment Rents	Photocopier Lease - Admin Office	\$348.00
5000510	31/05/2013	Corporate Charge Card	Plate Change Fees - Loader / Iphone Cover - MWS / Registration of Business Name / Accommodation - D McDonald / House and Garden Maintenance Materials - DCEO House	\$615.56
7001524	06/05/2013	Westnet	Internet - Rocky Gully Library	\$44.00
7001525	06/05/2013	Westnet	Internet - Various Centres	\$409.73
			TOTAL	\$1,794,145.73

Council

Policy Review – Significant Accounting Policies -
Budgets

Policy F/FM/9

Meeting Date: 25 June 2013

Number of Pages: 8

SIGNIFICANT ACCOUNTING POLICIES - BUDGETS

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Finance	Financial Management

OBJECTIVE: To provide direction for the preparation of financial transactions and budgeting.

POLICY: The significant accounting policies used in the preparation of budgets are as follows:

a. Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

b. The Local Government Reporting Entity

All funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All moneys held in the trust fund are excluded from the financial statements, but a separate statement of those moneys appears at Note [Insert Note] to this budget document.

c. [Insert Year] Actual Figures

Balances shown in this budget as [Insert Year] Actual are as forecast at the time of budget preparation and are subject to final adjustments.

d. Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

e. Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

f. Goods and Services Tax (GST)

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

g. Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

h. Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Recoverability of trade receivables is reviewed on an ongoing basis. Debts that are known to be unrecoverable are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

i. Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

j. Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated

depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

Land Under Roads

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

k. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 Years
Furniture and Fittings	4 to 10 Years
Plant and Equipment	5 to 15 Years
Sealed Roads and Streets	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years
Original Surfacing and Major Re-Surfacing	
- Bituminous Seals	20 Years
- Asphalt Surfaces	25 Years
Gravel Roads	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years

- Gravel Sheet	12 Years
Formed Roads (Unsealed)	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years
Footpaths - Slab	40 Years
Sewerage Piping	100 Years
Water Supply Piping and Drainage Systems	75 Years

I. Investments and Other Financial Assets

Classification

The Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the Statement of Financial Position date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the Statement of Financial Position date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which the Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

m. Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the Statement of Financial Position date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

n. Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Income.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June [Insert Year].

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

o. Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the local government becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

p. Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries, Annual Leave and Long Service Leave (Short-Term Benefits)*

The provision for employee benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the local government has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

q. Interest-Bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the Statement of Financial Position date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

r. Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

s. Superannuation

The Shire of Plantagenet contributes the 9% superannuation guarantee to each employee's chosen fund as per the change in legislation that occurred on 1 July 2006. The only exception to this is state and federal funds which do not allow non-employees to contribute.

Any employees who take advantage of the Council's 3% co-contribution must have this portion of the funds contributed to the WA Local Government Superannuation Plan.

All funds that the Shire contributes to are defined contribution schemes.

t. Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on the Council's intentions to release for sale.

ADOPTED: 28 OCTOBER 2008

REVIEWED: 18 JANUARY 2011

Council

Policy Review – Significant Accounting Policies –
Financial Statements

Policy F/FM/8

Meeting Date: 25 June 2013

Number of Pages: 12

SIGNIFICANT ACCOUNTING POLICIES – FINANCIAL STATEMENTS

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
Corporate Services	Finance	Financial Management

OBJECTIVE: To provide direction for the preparation of financial transactions and financial reporting.

POLICY: The significant accounting policies used in the preparation of financial statements are as follows:

a. **Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

b. **The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All moneys held in the Trust Fund are excluded from the financial statements, but a separate statement of those moneys appears at Note 19 to this financial report.

c. **Goods and Services Tax (GST)**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of any applicable GST.

d. Cash and Cash Equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Statement of Financial Position.

e. Trade and Other Receivables

Trade receivables, which generally have 30 to 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

f. Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories held from trading are classified as current even if not expected to be realised in the next twelve months.

Land Held for Resale

Land purchased for development and / or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the Statement of Comprehensive Income as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on the Council's intention to release for sale.

g. Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the

current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at balance date.

Land under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, the Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact that Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset. Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

h. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	50 to 100 Years
Furniture and Fittings	10 Years
Plant and Equipment	5 to 15 Years
Sealed Roads and Streets	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years
Original Surfacing and Major Re-Surfacing	
- Bituminous Seals	20 Years
Gravel Roads	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years
- Gravel Sheet	12 Years
Formed Roads (Unsealed)	
- Clearing and Earthworks	Not Depreciated
- Construction / Road Base	50 Years
Footpaths - Slab	40 Years

i. Investments and Other Financial Assets

Classification

The Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

(i) *Financial Assets at Fair Value Through Profit and Loss*

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) *Loans and Receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than twelve months after the balance date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

(iii) *Held-To-Maturity Investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than twelve months from the balance date, which are classified as current assets.

(iv) *Available-For-Sale Financial Assets*

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and Derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which the Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the Statement of Comprehensive Income. Financial assets are derecognised when the rights to receive cash flows from

the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the Statement of Comprehensive Income as gains and losses from investment securities.

Subsequent Measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the Statement of Comprehensive Income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the Statement of Comprehensive Income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

The Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the Statement of Comprehensive Income. Impairment losses recognised in the Statement of Comprehensive Income on equity instruments classified as available-for-sale are not reversed through the Statement of Comprehensive Income.

j. Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes. The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

k. Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with Australian Accounting Standards Board (AASB) 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

l. Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the local government becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

m. Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the local government has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) *Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the balance date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the balance date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

n. Interest-Bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

o. Provisions

Provisions are recognised when: the Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

p. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

q. Joint Venture

The local government's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Statement of Financial Position and Statement of Comprehensive Income. Information about the joint venture is set out in Note 16.

r. Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the

balance date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

s. Superannuation

The Shire of Plantagenet contributes the 9% superannuation guarantee to each employee's chosen fund as per the change in legislation that occurred on 1 July 2006. The only exception to this is state and federal funds which do not allow non-employees to contribute.

Any employees who take advantage of the Council's 3% co-contribution must have this portion of the funds contributed to the WA Local Government Superannuation Plan.

All funds that the Shire contributes to are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

t. Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on the Council's intentions to release for sale.

u. Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

v. Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

w. Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

x. New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June yyyy.

The Council's assessment of these new standards and interpretations is set out below:

No.	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 9– Financial Instruments	December 2009	01 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii)	AASB 124– Related Party Disclosures	December 2009	01 January 2011	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.

(iii)	AASB 2009-5 - Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139]	May 2009	01 January 2011	Nil – The revisions are part of the AASB’s annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(iv)	AASB 2009-8 - Amendments to Australian Accounting Standards – Group Cash – Settled Share-based Payment Transactions [AASB 2]	July 2009	01 January 2010	Nil - The Council will not have applicable transactions.
(v)	AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	December 2009	01 January 2011	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(vi)	AASB 2009– 11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12]	December 2009	01 July 2010	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (ii) above).
(vii)	AASB 2009-13 Amendments to Australian Accounting Standards arising from Interpretation 19	December 2009	01 July 2010	Nil – None of these amendments will have any effect on the financial report as none of the topics are

	[AASB 1]			relevant to the operations of the Council.
	AASB 2010- 1 Amendment to Australian Accounting Standards – Limited Exemption from Comparative AASB 7 Disclosure for First-time Adopters [AASB 1 & AASB 7]	February 2010	01 July 2010	
	AASB 2009- 10 Amendments to Australian Accounting Standards – Classification of Rights Issues [AASB132]	October 2009	01 February 2010	
	Interpretation 19– Extinguishing Financial Liabilities with Equity Instruments	December 2009	01 July 2010	
	AASB 2009– 14 Amendments to Australian Interpretations – Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	December 2009	01 January 2011	

Note:

(*) - Applicable to reporting periods commencing on or after the given date.

y. Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which became mandatory and which were applicable to its operations.

The following is an explanation of the impact the adoption of these standards and interpretations has had on the financial statements of the Council.

AASB 101: Presentation of Financial Statements

In September 2007, the Australian Accounting Standards Board revised AASB 101 and as a result, there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on the Council's financial statements.

Disclosure Impact

Terminology changes – The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

Reporting changes in equity – The revised AASB 101 requires all changes in equity arising from transactions with owners, in their capacity as owners, to be presented separately from non-owner changes in equity. Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101 required owner changes in equity and other comprehensive income to be presented in the statement of changes in equity.

Statement of comprehensive income – The revised AASB 101 requires all income and expenses to be presented in either a single statement, the statement of comprehensive income, or two statements, a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

The Council has adopted the single statement approach and the financial statements now contain a statement of comprehensive income.

Other Comprehensive Income – The revised version of AASB 101 introduces the concept of ‘other comprehensive income’ which comprises income and expenses not recognised in profit or loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

REVIEWED: 18 JANUARY 2011