



# MINUTES

SPECIAL MEETING

OF COUNCIL

6 APRIL 2021

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**HELD ON**  
**6 APRIL 2021**

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## SHIRE OF GINGIN

### MINUTES OF THE SPECIAL MEETING OF THE SHIRE OF GINGIN HELD IN THE COUNCIL CHAMBER ON TUESDAY, 6 APRIL 2021, COMMENCING AT 4.08 PM

#### **DISCLAIMER**

*Members of the Public are advised that decisions arising from this Council Meeting can be subject to alteration.*

*Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decision with respect to any particular issue.*

#### **ORDER OF BUSINESS**

##### **1. DECLARATION OF OPENING**

*The Shire of Gingin would like to acknowledge the Yued people who are the traditional custodians of this land. The Shire would like to pay respect to the Elders past, present and emerging of the Yued Nation and extend this respect to all Aboriginal people. The Shire also recognises the living culture of the Yued people and the unique contribution they have made to the Gingin region.*

The Shire President declared the meeting open at 4:08 pm and welcomed those in attendance.

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##### **2. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

###### **2.1 ATTENDANCE**

Councillors – C W Fewster (Shire President), J K Rule (Deputy Shire President), J Court, L Balcombe, F Johnson, J C Lobb, F J Peczka, and A R Vis.

Staff – A Cook (Chief Executive Officer), L Crichton (Executive Manager Corporate and Community Services), A Butcher (Executive Manager Operations), R Kelly (Executive Manager Regulatory and Development Services), Z Edwards (Manager Corporate Services), L Burt (Governance Officer) and G Koorasingh (Governance Support Officer/Minute Officer).

Gallery - There were no members of the public in the Gallery.

**2.2 APOLOGIES**

Councillor J Morton.

**2.3 LEAVE OF ABSENCE**

Nil

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**3. DISCLOSURES OF INTEREST**

Nil

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**4. PUBLIC QUESTION TIME****4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE**

Nil

**4.2 PUBLIC QUESTIONS**

Nil

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**5. PETITIONS, DEPUTATIONS AND PRESENTATIONS****5.1 PETITIONS**

Nil

**5.2 DEPUTATIONS**

Nil

**5.3 PRESENTATIONS**

Nil

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**6. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

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**7. CONFIRMATION OF MINUTES**

Nil

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**8. ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Nil

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**9. UNRESOLVED BUSINESS FROM PREVIOUS MEETING**

Nil

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**10. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**11. REPORTS**

**11.1. OFFICE OF THE CEO**

Nil

## 11.2. **CORPORATE AND COMMUNITY SERVICES**

### 11.2.1 ANNUAL BUDGET REVIEW 2020/21

<b>File:</b>	FIN/25
<b>Author:</b>	Ziggy Edwards – Manager Corporate Services
<b>Reporting Officer:</b>	Les Crichton – Executive Manager Corporate & Community Services
<b>Report Date:</b>	6 April 2021
<b>Refer:</b>	Nil
<b>Appendices:</b>	1. Budget Review 2020-21

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

To consider and adopt the Budget Review as presented in the Statement of Financial Activity for the period 1 July 2020 to 18 March 2021.

### BACKGROUND

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires that local governments conduct a Budget Review between 1 January and 31 March in each financial year. A copy of the Review and determination is to be provided to the Department of Local Government, Sport and Cultural Enterprises within 30 days of adoption of the Review.

### COMMENT

A comprehensive Budget Review has been undertaken by Officers between January and March 2021. The review is based on the Budget Variances as at 18 March 2021.

At its Special meeting to adopt the 2020/21 Budget on 28 July 2020, Council adopted a 10% (minimum \$20,000) threshold for the reporting of material variances when assessing statements of financial activity and the Annual Budget Review for the 2020/21 financial year.

As Council would be aware, the Shire's monthly statements of financial activity are reviewed and presented to Council on a regular basis. This Statutory Budget Review also considers and takes into account these monthly activity statements.

The full analysis of the Budget Review and proposed details of budget amendments are attached as **Appendix 1**. This analysis has identified the following variances summarised by Schedule that are likely to affect Council's 30 June 2021 financial position.

As detailed within the Statement of Budget Review, this projected result comprises the following expected variances in –

**SURPLUS/DEFICIT SUMMARISED**

<b>Schedule</b>	<b>Description</b>	<b>Total</b>
<b>Net current assets at start of financial year</b>		<b>(\$405,770)</b>
<b>Operating Activities</b>		<b>(\$493,821)</b>
Schedule 3	General Purpose Income Total	(\$35,647)
Schedule 4	Governance Total	(\$19,455)
Schedule 5	Law Order Public Safety Total	(\$71,073)
Schedule 6	Education and Welfare Total	(\$5,249)
Schedule 7	Health Total	(\$380,061)
Schedule 9	Housing Total	\$5,999
Schedule 10	Community Amenities Total	\$113,141
Schedule 11	Recreation and Culture Total	(\$177,887)
Schedule 12	Transport Total	\$41,066
Schedule 13	Economic Services Total	(\$37,253)
Schedule 14	Other Property and Services Total	\$72,598
<b>Capital Activities (Investing)</b>		<b>\$762,635</b>
Non-Operating Grants	Movement in non-operating grants, subsidies and contributions	(\$86,608)
Capital Acquisitions	Movement in capital expenditure - Property, plant & equipment plus infrastructure	\$865,403
Proceeds from Disposal of Assets	Movement in plant and equipment sale proceeds	(\$15,818)
Loan Income	Movement in proceeds from advances & self-supporting loans	(\$341)
<b>Capital Activities (Financing)</b>		<b>\$149,353</b>
Financing Activities	Movement in borrowings and finance lease principal	\$55,954
Restricted Cash	Movement in Restricted Cash	(\$555,577)
Reserves	Transfers to Reserves Transfers from Reserves	(\$1,612,536) \$2,261,512
<b>Closing Funding Surplus/(Deficit)</b>		<b><u>\$ 12,398</u></b>

Further explanation on the summarised variations, including those proposed, is detailed below.

**Net Current Assets brought forward (\$405,770)**

When preparing the 2020/21 budget, the Net Current Assets or opening balance is set based on projections on how the prior year (2019/20) result will finish.

Despite continued review of progress of both income and expenditure activity, particularly nearing the end of the year, to provide an accurate projection, this can be impacted by unforeseen transactions or changes.

As detailed on Page 44 of Appendix 1 (Net Current Assets), the projected opening balance was adversely impacted largely by the change in accounting standards requiring revenue subject of contractual obligations to the balance sheet (Contract Liabilities). While future years' budget preparations will apply this standard when estimating the Net Current Assets, the 2020-21 Budget calculation could not due to the timing of the change.

### **Operating Activities (\$493,820)**

#### General Purpose Funding (\$35,647)

Interest earned on investments below projections due to lower interest rates and interim rating expected to be \$20,000 under budget.

#### Governance (\$19,455)

Legal expenses projected to be above budgeted provision largely due to an increase in planning matters requiring legal advice and in some cases applications being escalated to the State Administration Tribunal, requiring legal representation.

#### Law, Order & Public Safety (\$71,073)

Comprises an increase in revenue of \$290,118 from additional MAF/CESM funding \$240,842 and increased fees and charges \$33,500 offset by additional MAF works/CESM expense \$246,145, firefighting expenses \$17,500 and insurance costs \$27,000.

#### Health (\$380,061)

Income has reduced by \$408,109, reflecting transition from management arrangement with two doctors, partially offset by decrease in doctor/staffing salaries.

#### Housing \$5,999

Minor increases in fees and charges.

#### Community Amenities \$113,114

Income is expected to reduce \$20,595 across due mainly to tip fees associated with the three tip sites. Expenditure is also expected to reduce \$133,736 across a broad range of services within this service including waste management, planning and public conveniences.

#### Recreation & Culture (\$177,887)

A grant of \$100,000 proposed to part fund the Guilderton Boardwalk is not expected to be obtained given grant funding is targeting more COVID-19 programs. Major contributors to the increased expense in this area include foreshore maintenance \$40,713, and parks and gardens maintenance of \$28,629.

**Transport \$41,066**

Revenue in this area has increased by \$81,958 due to a greater profit on sale of assets (non-cash) of \$73,597, together with a \$48,116 increase in Direct Grants. Expenditure has also increased by \$40,892 due to a cost above budget on roadside slashing of \$19,500, loss on sale of assets (non-cash) \$8,363 and residual street sweeper lease payments of \$3,429.

**Economic Services (\$37,253)**

While contract expenses associated with the new management contract for the caravan park will provide savings of \$100,000, expenditure has increased due to additional maintenance work required at the park identified following takeover of the park of \$58,000, and \$70,000 wages allocation removed from schedule to be managed through payroll allocations.

**Other Property & Services \$72,958**

Revenue is increased \$94,699 due to \$77,801 in reimbursements relating to an insurance claim for (5GG), and \$17,000 increase in property enquiries largely due to increase in property transactions.

**Capital Activities (Investing) \$154,504****Non-Operating Grants (\$86,608)**

Grant funding is below expected budget on the Orange Springs Road project by \$43,777 and \$40,250 associated with the Pistol Club project changing from Council operated to Club operated. Funding associated with the GOAS project is projected to be \$18,692 above budget. A contribution of \$62,500 towards lighting at the football oval has also been removed.

**Plant & Equipment \$528,514**

Lower capital expenditure due to Redfield Park \$50,000 being allocated to operating, savings of \$20,000 in relation to the Medical Centre generator, \$11,000 savings in playgroup upgrade, \$40,250 reduction in contribution to Pistol Club, \$15,000 reduction in Entry Statement budget, and \$250,000 deferral of the loader changeover. The Bowling Club reroofing allocation of \$70,500 has been deferred pending further investigation of scope of works, as has the LORVA amenities upgrade \$50,000, Lancelin Sporting Complex work \$15,000 and implementation of the master key system \$15,000. The Granville Park toilet upgrade project has increased by \$20,000 to provide works beyond the original scope.

**Infrastructure \$336,889**

The major cost reductions in this area are the deferral of the \$215,000 Guilderton Boardwalk project due to loss of budgeted grant funding of \$100,000; halting of the Dingo Road re-sheeting program \$320,000; non-asphalting of Weld and Brockman Street intersection, and removal of the Guilderton Caravan Park sewer works from the 2020-21 year of \$100,000. Expenditure on the Orange Springs Road upgrade of \$6.653M this year is \$333,228 above the \$6.329M budget. The GOAS project budget has also increased by \$45,000 as approved at Council's 16 March 2021 meeting.

**Asset Disposal (\$15,818)**

The major contributor to the reduction in this revenue of \$30,000 is the deferral of the loader purchase. All other changeovers have resulted in greater than projected proceeds.

**Self-Supporting Loans (\$341)**

Minor changes to reflect actual payments received.

**Capital Activities (Financing) \$749,353**

Repayment in borrowings – No change

**Finance Leases (\$1,789)**

Recognition of finance lease liabilities relating to the Lancelin Office and postal franking machine.

**Proceeds in New Borrowings \$57,743**

Recognises the loan requirement of \$157,743 to undertake the upgrade of the financial system platform from Synergysoft to Altus Financials under the early adopter proposal considered by Council at the beginning of the financial year. The \$100,000 loan to undertake the Guilderton Caravan Park sewer upgrade has been removed, with the proposal not to commence this year.

**Transfers from Restricted Cash \$568,743****Transfers to Restricted Cash (\$12,864)**

All budgeted transfers to and from Restricted Cash have been removed other than funds (\$14,800) held as a condition of planning approval which have been transferred to Council's Trust Fund. Further detail on the management of Restricted Cash is provided later in the report together with proposed changes and impact on Council's cash position.

**Transfers to Reserves \$1,612,536**

This increase in transfer to reserves reflects the movement of \$1,600,084 previously identified as Restricted Cash in Council's Municipal Fund to the various reserves as detailed in the report to Council of 17 November 2020. This movement was to address the inability of Council's new software to manage movement to and from the various Restricted Cash accounts. This movement has, however, also identified an anomaly in how Restricted Cash funds are held and applied from budget to budget.

The purpose of Restricted Cash is to identify cash held within Council's Municipal Fund which are attached to projects or programs not completed within the budget year. The balance of the expenditure is to be included in the next year's budget and will be offset against the Restricted Cash held for that purpose.

To date, however, while Restricted Cash has been identified in the past for various purposes as detailed above, the respective expenditure has not been included in the following year budgets. This has the effect of not quarantining these funds for the purpose set, but rather allowing those funds to be used in each year's budget without restriction. The Restricted Cash is therefore not cash backed as can be demonstrated within the Net Current Assets Spreadsheet (**Appendix 1** - page 44). As shown in the 'Actual Balance CFWD 20/21' column, an amount of \$1,669,661 is shown as 'Cash - Restricted General'. This figure is used in determining the Net Current Asset position which provides the Closing Surplus at the end of the year, and Opening Surplus at the beginning of the next year.

The 2020-21 Budget includes and uses the Opening Surplus of \$1,612,520; however this includes the \$1,669,661 Restricted Cash which is not applied for the purposes for which these funds were restricted. This practice has been applied in the past with minimal impact on past budgets as the funds were rarely called on and, when they were, only in small amounts. The total transfer of Restricted Cash to reserves has highlighted the irregularity of the practice.

This differs from reserves listed as 'Cash-Restricted Reserves' which are included however removed further down the column to ensure the funds are not available within the Closing/Opening surplus.

#### Transfer from Reserves \$2,261,512

Given the Restricted Cash Funds were transferred to Reserves, it is proposed reserve funds be used to:

- fund the deficit created by transferring the Restricted Cash balances to reserves of \$1.6M;
- address the shortfall created through change in treatment of contract liabilities on the Opening Surplus (Net Current Assets) of \$405,770; and
- address the impact of over expenditure relating to the Orange Springs Road project of \$334,000.

As detailed on pages 41 to 43 of the Budget Review Report the following is proposed:

\$1,008,094 Return of funds transferred from 'Restricted Cash' where the purpose is not required for quarantining and associated transfers made up of:

\$5,000	Unspent Grants Reserve
\$10,479	Community Infrastructure Reserve
\$21,710	Coastal Management Reserve – BEN Signs
\$849,725	Contributions to Roads Reserve
\$45,000	Land & Buildings Reserve
\$34,685	Employee Entitlement Reserve
\$41,495	Plant & Equipment Reserve

\$498,007 Application of Land and Building Reserve to fund components of capital renewal expenditure relating to land and buildings.



\$108,236	Application of Plant and Equipment Reserve to fund components of capital renewal expenditure relating to plant/equipment.
\$36,670	Application of Guilderton Caravan Park Reserve to fund components of capital renewal expenditure relating to the caravan park.
\$43,018	Application of Lancelin Community Sport and Recreation Reserve to fund components of capital renewal expenditure relating to this facility.
\$167,487	Application of Subdivision Reserve and Contributions to Roads Reserve to fund components of capital expenditure relating to subdivision and construction.
\$400,000	Application of Plant & Equipment Reserve.

While provisions within the Act allow for reserve monies to be used for purposes other than that designated, such use is to be advertised for a period of one month unless otherwise exempted. This use does meet the exemption criteria and therefore it is recommended that application of the transfer of the \$400,000 Plant Reserve be implemented following the statutory advertising period of one month

## **STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government (Financial Management) Regulations 1996*  
*Part 3 – (s.6.2)*

Reg. 33A – Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget is for a financial year must –*
  - a. *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
  - b. *consider the local government's financial position as at the date of the review; and*
  - c. *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review of a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

*\*Absolute majority required*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

*Local Government Act 1995*  
*Part 6 – Financial Management*

s.6.11. Reserves

...

- (2) *Subject to subsection (3), before a local government –*
- (a) *changes\* the purpose of a reserve account, or*
  - (b) *uses\* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.*

*\*Absolute majority required.*

*Local Government (Financial Management) Regulations 1996*  
*Part 2 – (Act s. 6.11(3)(b))*

Reg. 18. When local public notice not required for change of use of money in reserve account

*A local government is not required to give local public notice of a proposed change of use of money in a reserve account —*

- (a) *where the money is to be used to meet expenditure authorised by the mayor or president under section 6.8(1)(c); or*
- (b) *where the total amount to be so used does not exceed \$5 000 in a financial year; or*
- (c) *where each of the following conditions is satisfied —*
  - i. *a decision to change the use of the money is made while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government;*
  - ii. *the local government considers that the change of use is required to address a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency declaration relates;*
  - iii. *the decision and the reasons for it are recorded in the minutes of the meeting at which the decision is made.*

**POLICY IMPLICATIONS**

Nil

## BUDGET IMPLICATIONS

All budget implications are contained within the report.

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2019-2029

<b>Focus Area</b>	<i>5. Governance</i>
<b>Objective</b>	<i>To demonstrate effective leadership, governance and advocacy on behalf of community</i>
<b>Outcome</b>	<i>1.2 Values Our Organisation/Business Values are demonstrated in all that we do.</i>
<b>Key Service Areas</b>	<i>Financial Management</i>
<b>Priorities</b>	<i>5.1.2 Increase the focus on future financial sustainability to cater of anticipated growth.</i>

## VOTING REQUIREMENTS – ABSOLUTE MAJORITY

*The Governance Officer and the Governance Support Officer left the council Chambers at 4:45pm and did not return.*

*The CEO minuted the remainder of the meeting.*

## COUNCIL RESOLUTION/ OFFICER RECOMMENDATION

**MOVED:** Councillor Court

**SECONDED:** Councillor Johnson

**That Council:**

- 1. Adopt the Budget Review for the 2020/21 financial year as conducted in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996* and amend the budget as detailed in Appendix 1 including the following reserve transfers:**

<b>Account</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Variance</b>	<b>Amended Budget</b>
	<b>Transfer from Unspent Grants Reserve</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>
	<b>Transfer from Community Infrastructure Reserve</b>	<b>\$0</b>	<b>\$10,479</b>	<b>\$10,479</b>
	<b>Transfer from Coastal Management Reserve – BEN signs</b>	<b>\$0</b>	<b>\$21,710</b>	<b>\$21,710</b>
	<b>Transfer from Contribution to Roads Reserve</b>	<b>\$0</b>	<b>\$849,725 \$123,659</b>	<b>\$973,384</b>
	<b>Transfer from Land &amp; Buildings Reserve</b>	<b>\$137,960</b>	<b>\$45,000 \$498,007</b>	<b>\$680,967</b>
	<b>Transfer Employee Entitlement Reserve</b>	<b>\$0</b>	<b>\$34,685</b>	<b>\$34,685</b>
	<b>Transfer from Plant &amp; Equipment Reserve</b>	<b>\$157,638</b>	<b>\$41,495 \$108,236</b>	<b>\$307,369</b>
	<b>Transfer Guilderton Caravan Park Reserve</b>	<b>\$0</b>	<b>\$36,670</b>	<b>\$36,670</b>
	<b>Transfer Lancelin Community Sport &amp; Recreation Reserve</b>	<b>\$0</b>	<b>\$43,018</b>	<b>\$43,018</b>
	<b>Transfer Subdivision Reserve</b>	<b>\$0</b>	<b>\$43,828</b>	<b>\$43,828</b>
	<b>Shire Recreation Reserve</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>
	<b>Future Infrastructure Reserve</b>	<b>\$209,103</b>	<b>\$0</b>	<b>\$209,103</b>
	<b>Tip Rationalisation Reserve</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
	<b>Transfer from Plant &amp; Equipment Reserve</b>	<b>\$</b>	<b>\$400,000</b>	<b>\$400,000</b>
	<b>TOTAL</b>	<b>\$564,701</b>	<b>\$2,261,512</b>	<b>\$2,826,213</b>

2. Give one month's local public notice on the use of \$400,000 of the Plant & Equipment Reserve prior to implementing this transfer.
3. Include provision for the staged replenishment of the reserve within the Long Term Financial Plan review.

**CARRIED BY ABSOLUTE MAJORITY**  
**8/0**

# APPENDIX 1

**SHIRE OF GINGIN****BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 18 MARCH 2021**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**CITY/TOWN/SHIRE OF SOMEWHERE  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 18 MARCH 2021**

**1. BASIS OF PREPARATION**

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City/Town/Shire of Somewhere to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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 monies held in the Trust Fund are excluded from the financial statements.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a budget review 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 which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

All figures shown in this budget review are rounded to the nearest dollar.

**2020-21 ACTUAL BALANCES**

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

**BUDGET COMPARATIVE FIGURES**

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

SHIRE OF GINGIN  
RATE SETTING STATEMENT  
FOR THE PERIOD ENDED 18 MARCH 2021

	Budget v Actual		Predicted		
	Adopted Annual Budget (a)	Actual to 18/03/2021 (b)	Variance (c)	Year End (a+c)	Material Variance
	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit)	2,018,290	1,612,520	(405,770)	1,612,520	▼
<b>Revenue from operating activities (excluding rates)</b>					
Governance	2,000	545	545	2,545	▲
General purpose funding	1,134,514	796,346	(16,704)	1,117,810	▼
Law, order, public safety	708,280	499,843	290,118	998,398	▲
Health	723,500	314,270	(408,109)	315,391	▼
Education and welfare	108,787	91,781	14,501	123,288	▲
Housing	12,000	11,737	6,197	18,197	▲
Community amenities	1,916,080	1,278,420	(20,595)	1,895,485	▼
Recreation and culture	257,668	205,781	(100,716)	156,952	▼
Transport	207,514	289,526	81,958	289,472	▲
Economic services	1,428,651	1,195,944	(1,463)	1,427,188	▼
Other property and services	223,100	351,432	94,699	317,799	▲
	6,722,094	5,035,626	(58,570)	6,662,524	▼
<b>Expenditure from operating activities</b>					
Governance	(1,160,411)	(678,474)	(20,000)	(1,180,411)	▼
General purpose funding	(474,767)	(283,888)	1,057	(473,710)	▲
Law, order, public safety	(1,794,849)	(1,309,948)	(361,191)	(2,156,040)	▼
Health	(1,001,925)	(717,872)	28,048	(973,877)	▲
Education and welfare	(226,486)	(153,860)	(19,749)	(246,235)	▼
Housing	(41,845)	(21,423)	(198)	(41,843)	▼
Community amenities	(3,177,843)	(1,711,694)	133,736	(3,044,107)	▲
Recreation and culture	(3,841,596)	(2,349,110)	(77,171)	(3,918,766)	▼
Transport	(4,060,147)	(1,663,225)	(40,892)	(4,101,039)	▼
Economic services	(1,272,492)	(765,962)	(35,789)	(1,308,281)	▼
Other property and services	(729,643)	(439,200)	(22,101)	(751,745)	▼
	(17,781,804)	(10,092,657)	(414,251)	(18,196,055)	▼
Non-cash amounts excluded from operating activities	4,922,878	1,770,903		4,922,878	
<b>Amount attributable to operating activities</b>	(4,118,542)	(1,673,607)	(879,591)	(4,998,132)	▼
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	12,774,739	6,248,186	(86,608)	12,688,131	▼
Purchase plant and equipment	(6,582,668)	(1,076,639)	528,514	(6,054,154)	▲
Purchase and construction of infrastructure - roads	(12,062,667)	(7,716,233)	336,889	(11,725,778)	▲
Proceeds from disposal of assets	253,545	173,727	(15,818)	237,727	▼
Proceeds from advances & self supporting loans	13,505	12,068	(341)	13,164	▼
<b>Amount attributable to investing activities</b>	(5,603,546)	(2,358,892)	762,635	(4,840,911)	▲
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings	(222,197)	(172,603)	0	(222,197)	
Principal elements of finance lease payments	(7,580)	(6,084)	(1,789)	(9,369)	▼
Proceeds from new borrowings	527,000	0	57,743	584,743	▲
Transfer from Restricted Cash	553,641	(69,532)	(568,441)	(14,800)	▼
Transfer to Restricted Cash	(12,864)	0	12,864	0	▲
Transfers to cash backed reserves (restricted assets)	(47,013)	(1,600,084)	(1,612,536)	(1,659,549)	▼
Transfers from cash backed reserves (restricted assets)	564,701	0	2,261,512	2,826,213	▲
<b>Amount attributable to financing activities</b>	1,355,688	(1,848,303)	149,353	1,505,042	▲
<b>Budget deficiency before general rates</b>	(8,366,400)	(5,880,801)	32,398	(8,334,002)	▲
<b>Estimated amount to be raised from general rates</b>	8,366,400	8,403,651	(20,000)	8,346,400	▼
<b>Closing Funding Surplus(Deficit)</b>	(0)	2,522,849	12,398	12,398	▲



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
	Net current assets at start of financial year (surplus)Deficit			-\$2,018,290	-\$1,612,520	-\$1,612,520	\$405,770	Refer to Net Current Assets for breakdown	
	Revenue from operating activities (excluding rates)								
04115010	Donations/Contributions	130	Contributions	\$0	-\$545	-\$545	-\$545	Based on actual	Minor
04115015	Legal Expenses Recovered-041	130	Contributions	-\$2,000	\$0	-\$2,000	\$0	No change	No change
				-\$2,000	-\$545	-\$2,545	-\$545		
03010065	Pensioner Rates Interest	170	Interest On Investments	-\$2,000	-\$1,040	\$2,000	\$0	No change	No change
03010070	Plus Non Pay Penalty Interest	170	Interest On Investments	-\$110,000	-\$75,074	\$110,000	\$0	No change	No change
03010072	Instalment Admin Charge Income	160	User Fees & Charges	\$0	\$2,835	\$2,835	\$2,835	Based on actual income	Minor
03010073	Instalment Interest	170	Interest On Investments	-\$29,000	-\$26,091	-\$29,000	\$0	No change	No change
03010077	Rate Incentive Scheme	181	Other Income	\$5,000	\$3,575	\$3,575	-\$1,425	Less than anticipated expenditure	Minor
03010084	Grants Commission Local Roads Grant-030	111	Government Grants - Operating	-\$394,661	-\$287,407	-\$394,661	\$0	No change	No change
03010085	Grants Commission General Purpose Grant	111	Government Grants - Operating	-\$435,372	-\$324,069	-\$435,372	\$0	No change	No change
03014010	Interest (Municipal Fund)	170	Interest On Investments	-\$30,000	-\$2,647	-\$2,657	\$27,343	Based on actual earnings - Interest rate 0.035%	Significant
03014020	Interest (Reserve Fund)	170	Interest On Investments	-\$30,000	\$0	-\$20,452	\$9,548	maturity - Interest rate 0.035%	Moderate
03017240	Recovery Of Legal Costs - Debt Collection	130	Contributions	-\$126,000	-\$64,832	-\$126,000	\$0	No change	No change
03017300	Rates Pre Paid	181	Other Income	\$17,519	\$0	\$17,519	\$0	No change	No change
03017400	Rates on Shire owned properties	160	User Fees & Charges	\$0	-\$15,927	-\$15,927	-\$15,927	Rates on Shire owned properties paid by lessee as per lease agreement	Moderate
				-\$1,134,514	-\$796,346	-\$1,117,810	\$16,704		
05112400	Fines & Penalties	162	Fines & Penalties	-\$20,000	-\$9,500	-\$10,000	\$10,000	Less than anticipated income received	Moderate
05115010	Contrib To Firebreak/Maintenance	130	Contributions	\$10,000	\$8,694	-\$10,000	\$0	No change	No change
05115016	ESL - Admin Reimbursement	130	Contributions	-\$4,260	\$0	-\$4,260	\$0	No change	No change
05115017	ESL - Operating Grant DFES	111	Government Grants - Operating	-\$200,520	-\$136,681	-\$200,830	-\$310	Additional reimbursement for expenditure 5103105 (\$310)	Minor
05115020	CESM Reimbursement - DFES	130	Contributions	-\$97,882	-\$21,922	-\$107,882	-\$10,000	CESM availability allowance - reimbursed by DFES - offsets additional expenditure	Moderate
05115020	CESM Reimbursement - DFES	181	Other Income	\$0	-\$24,821	\$0	\$0	No change - journal required	No change
05115021	MAF Mitigation Funding - Operating Grant	111	Government Grants - Operating	\$0	\$47,206	-\$240,842	-\$240,842	Offset by MAF expenditure - refer to account 5105021	Significant
05115025	BRPC Reimbursement - DFES	130	Contributions	-\$174,506	-\$94,480	-\$180,622	-\$6,116	Shire funds matching 5% Superannuation	Moderate
05115109	UCL/UMR Mitigation Works - DFES Reimbursed (inc	181	Other Income	\$19,962	\$5,284	-\$19,962	\$0	No change - Works funded by DFES (expenditure 5103109)	No change
05117010	Other Income/Standpipe Water Sales	181	Other Income	-\$5,000	-\$1,852	-\$5,000	\$0	No change	No change
05117020	Wildfire Reimbursements (DFES)	130	Contributions	-\$2,500	\$0	-\$2,500	\$0	No change	No change
05211010	Dog Registrations	160	User Fees & Charges	\$0	-\$108	\$0	\$0	No change - journal required	No change
05211010	Dog Registrations	161	Licences	-\$17,000	-\$19,558	-\$21,000	-\$4,000	Based on actual - greater income received than anticipated	Minor
05211020	Cat Registrations	161	Licences	-\$2,000	-\$1,328	-\$1,500	\$500	Based on actual - less income received than anticipated	Minor
05212400	Fines/Penalties - Dogs	162	Fines & Penalties	-\$2,000	-\$1,000	-\$1,200	\$800	Based on actual - less income received than anticipated	Minor
05212410	Pound/Sustenance Fees/Rangers Fees	160	User Fees & Charges	-\$2,000	-\$218	-\$500	\$1,500	Based on actual - less income received than anticipated	Minor
05212430	Animal Trap Fee	160	User Fees & Charges	-\$350	-\$109	-\$200	\$150	Based on actual - less income received than anticipated	Minor
05212500	Fines/Penalties - Cats	160	User Fees & Charges	-\$200	\$0	-\$50	\$150	Based on actual - less income received than anticipated	Minor
05312400	Orv Fines & Penalties	162	Fines & Penalties	-\$100	\$0	-\$50	\$50	Based on actual - less income received than anticipated	Minor
05312410	Fines Enforcement Charges Other	162	Fines & Penalties	-\$40,000	-\$27,326	-\$40,000	\$0	No change	No change
05312410	Fines Enforcement Charges Other	181	Other Income	\$0	-\$309	\$0	\$0	No change - journal required	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
05312420	Final Demand Administration Fee	162	Fines & Penalties	-\$3,000	-\$1,234	-\$1,500	\$1,500	Based on actual - less income received than anticipated	Minor
05317005	Parking Fines	162	Fines & Penalties	-\$40,000	-\$19,200	-\$30,000	\$10,000	Based on actual - less income received than anticipated	Moderate
05317010	Other Income-053	160	User Fees & Charges	\$0	-\$251	\$0	\$0	No change - journal required	No change
05317010	Other Income-053	181	Other Income	\$0	-\$10,153	-\$10,500	-\$10,500	Based on actual - greater income received than anticipated	Moderate
12215084	Fees from Parking Meters	130	Contributions	\$0	\$2,336	\$0	\$0	No change - journal required	No change
12215084	Fees from Parking Meters	181	Other Income	\$0	-\$2,965	\$0	\$0	No change - journal required	No change
12215084	Fees from Parking Meters	160	User Fees & Charges	-\$67,000	-\$63,308	-\$110,000	-\$43,000	Greater income than anticipated	Significant
				-\$708,280	-\$499,843	-\$998,398	\$290,118		
07113005	Patient Fees	160	User Fees & Charges	-\$680,000	-\$234,608	\$230,000	\$450,000	Change in medical centre management arrangements - finalisation of account in progress. Shire still holding additional funds belonging to current management.	Significant
07113005	Patient Fees	181	Other Income	\$0	\$0	\$0	\$0	No change - journal required	No change
07113010	Rent/Other - Gingin Medical Centre	160	User Fees & Charges	-\$3,000	-\$25,302	-\$825	\$2,175	Change in medical centre management arrangements	Minor
07113015	Reimbursements No GST - GG Medical Centre	181	Other Income	\$0	\$0	-\$22,966	-\$22,966	Reimbursement from doctor for medical centre staff wages	Significant
07113111	Patient Fees Income - Psychologist	181	Other Income	\$0	-\$10,476	-\$15,000	-\$15,000	30% of fees to Doctor - 70% to Psychologist	Moderate
07411010	Licences	160	User Fees & Charges	\$0	-\$367	\$0	\$0	No change - journal required	No change
07411010	Licences	161	Licences	-\$40,000	-\$42,417	-\$45,000	-\$5,000	Greater income received than anticipated	Moderate
07413010	Other Income-074	181	Other Income	-\$500	\$0	-\$500	\$0	No change	No change
07717013	Donations Towards Medical Transfer Vehicle Income	130	Contributions	\$0	-\$1,100	-\$1,100	-\$1,100	Contribution towards Lancelin Community Car	Minor
				-\$723,500	-\$814,270	-\$315,391	\$408,109		
06113097	Other Income-061	130	Contributions	\$0	-\$5,000	-\$5,000	-\$5,000	Lancelin Primary School - returned funding	Moderate
06213005	Community Bus Charges	160	User Fees & Charges	-\$500	-\$6,709	-\$7,000	-\$6,500	Based on actual income received	Moderate
06213010	Aged Persons Rents & Reimbursements - Gingin	160	User Fees & Charges	-\$15,568	-\$10,894	-\$15,568	\$0	No change	No change
06213010	Aged Persons Rents & Reimbursements - Gingin	181	Other Income	\$0	\$46	\$46	\$46	Based on actual income received	Minor
06213015	Aged Persons Rents & Reimbursements - Lancelin	160	User Fees & Charges	-\$87,719	-\$61,178	-\$87,719	\$0	No change	No change
06215052	Youth Contributions and Grant Income	111	Government Grants - Operating	\$0	\$4,255	\$4,255	\$4,255	Youth Week grant funding	Minor
06215055	Youth Website - Op Inc	130	Contributions	-\$5,000	-\$3,700	-\$3,700	\$1,300	Received Healthways funding \$3,700, other applications unsuccessful.	Moderate
				-\$108,787	-\$91,781	-\$123,288	-\$14,301		
09113000	Staff Housing Rentals	160	User Fees & Charges	-\$12,000	-\$11,737	-\$15,280	-\$3,280	Based on actual	Minor
09213000	Other Housing Rentals & Reimbursements	160	User Fees & Charges	\$0	\$0	\$2,917	-\$2,917	Rent - 3 Fewster Street Gingin - Doctor	Minor
				-\$12,000	-\$11,737	-\$18,197	-\$6,197		
10113010	Refuse Removal Charges	160	User Fees & Charges	\$841,398	-\$576,359	-\$841,398	\$0	No change	No change
10113015	Refuse/Asbestos Removal - Gst	160	User Fees & Charges	\$1,500	\$0	-\$200	-\$1,700	Original budget entered as expense	Minor
10113020	Waste Management Fee	160	User Fees & Charges	-\$612,180	-\$414,824	-\$612,180	\$0	No change	No change
10113022	Tip Fees/Charges Gingin	160	User Fees & Charges	-\$40,000	-\$12,426	-\$20,000	\$20,000	Less income than prior years received	Significant
10113023	Tip Fees/Charges Seabird	160	User Fees & Charges	-\$20,000	-\$10,465	-\$16,000	\$4,000	Less income than prior years received	Minor
10113024	Tip Fees/Charges Lancelin	160	User Fees & Charges	-\$30,000	-\$11,575	-\$16,000	\$14,000	Less income than prior years received	Moderate
10113028	Jetty Bin Removal-101	160	User Fees & Charges	-\$4,500	-\$2,876	-\$4,000	\$500	Based on actual	Minor
10113030	Tip Pass Charges	160	User Fees & Charges	-\$1,000	-\$1,162	\$1,200	-\$200	Based on actual	Minor
10212400	Litter Fines	162	Fines & Penalties	-\$200	-\$700	-\$700	-\$500	Based on actual	Minor
10317020	Septic Tank Application	160	User Fees & Charges	-\$5,000	\$5,900	\$6,000	\$1,000	Based on actual	Minor
10317030	Septic Tank Inspection Fees	160	User Fees & Charges	-\$5,000	-\$5,256	-\$5,500	-\$500	Based on actual	Minor
				-\$153,227	-\$26,450	-\$121,265	\$31,962	Unsuccessful in obtaining grant funding for Coastal Management Plan - account 10507002	Significant
10517002	Coastal Hazard Risk Management Plan Grant	111	Government Grants - Operating	-\$153,227	-\$26,450	-\$121,265	\$31,962		
10517004	Coastal Erosion - Voluntary Levy	130	Contributions	\$0	-\$50	\$0	\$0	Journal required	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10517004	Coastal Erosion - Voluntary Levy	181	Other Income	\$100,000	\$113,592	\$110,000	\$10,000	Based on actual income received less possible non payment of levy on outstanding rates.	Moderate
10517005	Drum Master-10517005	130	Contributions	-\$2,000	-\$1,072	-\$1,072	\$928	Based on actual	Minor
10517010	Abandoned Vehicles	160	User Fees & Charges	-\$500	-\$120	-\$200	\$300	Based on actual - less income received than anticipated	Minor
10517040	Water Sampling Fee	130	Contributions	\$0	-\$300	-\$300	-\$300	Based on actual	Minor
10517086	CAP Grant Funding	110	Government Grants - Untied	-\$45,475	\$0	-\$33,285	\$12,190	Guilderton & Ledge Point Groynes Assessment \$13,450, Grant Funding - coastal monitoring \$19,835 - application unsuccessful for SR Seawall Assessment \$12,190	Moderate
10613010	Planning Fees	160	User Fees & Charges	-\$50,000	-\$78,864	-\$77,000	-\$27,000	Greater income than anticipated \$43,000. Unrestricted funds to transfer to reserve \$29,810.71	Significant
10613026	Community Infrastructure Reserve Contributions	130	Contributions	\$0	-\$6,400	-\$22,000	-\$22,000	Claymont Development - Contribution to Community Infrastructure Reserve - Transferred to Reserve at end of year	Significant
10613026	Community Infrastructure Reserve Contributions	160	User Fees & Charges	\$0	-\$4,800	\$0	\$0	Journal required - ie correction	No change
10713010	Cemetery Charges	160	User Fees & Charges	-\$6,500	-\$5,144	-\$6,500	\$0	No change	No change
10713011	Cemetery Charges - Grants of Right of Burial	160	User Fees & Charges	\$0	-\$85	-\$85	-\$85	Based on actual	Minor
10713020	Memorial Plaques	160	User Fees & Charges	\$600	\$0	\$600	\$0	No change	No change
				<b>-\$1,916,080</b>	<b>-\$1,278,420</b>	<b>-\$1,895,485</b>	<b>\$20,595</b>		
11113010	Woodridge Hall Hire	160	User Fees & Charges	-\$3,000	\$2,484	\$3,000	\$0	No change	No change
11113015	Sovereign House Hall Hire	160	User Fees & Charges	\$0	-\$1,126	-\$1,500	-\$1,500	Hall hire for Sovereign Hill House not included in original budget. Offset with payment to SHCA for cleaning 11303803	Minor
11113020	Granville Civic Centre Hire	160	User Fees & Charges	-\$1,900	-\$2,385	-\$2,500	-\$600	Based on income received	Minor
11113030	Guilderton Hall Hire	160	User Fees & Charges	-\$500	-\$2,191	-\$4,000	-\$3,500	Based on income received. Offset with payment to Guilderton Country Club for cleaning costs	Minor
11113035	Redfield Park Hall Hire	160	User Fees & Charges	-\$60	-\$175	-\$200	-\$140	Based on income received. Offset with payment to RPCA for cleaning costs account 11103805	Minor
11113040	Lancelin Hall Hire	160	User Fees & Charges	\$100	\$466	-\$600	-\$500	Based on income received. Offset with payment to Lancelin CWA for cleaning costs account 11103507	Minor
11113055	Seabird Hall Hire	160	User Fees & Charges	-\$500	-\$455	-\$500	\$0	No change	No change
11312400	Fines - Caravan Parks Camping Grounds Act	162	Fines & Penalties	-\$500	-\$500	-\$500	\$0	No change	No change
11313034	GG Aquatic Centre - Royal Lifesaving Contribution &	130	Contributions	-\$14,100	-\$12,110	-\$14,100	\$0	No change	No change
11313035	GG Swimming Pool Admissions	160	User Fees & Charges	-\$50,000	-\$39,885	-\$50,000	\$0	No change	No change
11313036	GG Swimming Pool Other Income Contribution To	130	Contributions	-\$10,000	-\$10,182	-\$10,000	\$0	\$181.82 to be journalled - relates to refund	No change
11313037	GG Swimming Pool Kiosk Income	160	User Fees & Charges	-\$27,000	-\$26,793	-\$27,000	\$0	No change	No change
11313040	Contributions & Donations	130	Contributions	\$0	-\$94,997	\$0	\$0	actual income to be journalled to ie 120	No change
11313056	Off-Road Vehicle Area Grant Income	111	Government Grants - Operating	-\$25,000	\$0	-\$23,570	\$1,430	Based on actual - less income received than anticipated	Minor
11313057	Government Grants	111	Government Grants - Operating	-\$100,000	\$0	\$0	\$100,000	Funding unavailable - project costs reduced by \$100,000 - refer to account 11259084	Significant
11313060	Public Open Space Hire Fees	160	User Fees & Charges	-\$200	-\$1,918	-\$2,000	-\$1,800	Based on actual	Minor
11315075	Lancelin - Mobile Tower Leases Lancelin Comm Spor	160	User Fees & Charges	-\$3,507	-\$3,507	-\$3,507	-\$0	Based on actual	Minor
11315081	Gingin Shire Suite of Events Income	130	Contributions	-\$13,200	-\$3,650	-\$10,785	\$2,415	Bendigo Sponsorship \$10,785 (due to reduction in events) - 2 more event payments to come.	Minor
11315147	Loan 130 - Ledge Point Country Club Cool Room S/S	130	Contributions	-\$451	-\$232	-\$451	\$0	No change	No change



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11317022	Triathlon Registration Fees	160	User Fees & Charges	-\$5,500	-\$1,225	-\$1,361	\$4,139	Based on actual - funds not carried over from prior year (event postponed due to COVID)	Minor
11317022	Triathlon Registration Fees	181	Other Income	\$0	-\$136	\$0	\$0	No change - journal required	No change
11317023	Triathlon Grants and Sponsorship	130	Contributions	-\$2,000	\$0	\$0	\$2,000	No income received 2020/21 as it was received in 2019/20 - event cancelled 2019/20	Minor
11317157	Loan D15 - Guilderton Bowling Club Advance Interest	180	Loan Receipts	\$0	-\$870	-\$870	-\$870	Based on actual	Minor
11517010	Reimbursements-Lost Books	130	Contributions	\$0	-\$56	-\$158	-\$158	Based on actual	Minor
11517010	Reimbursements-Lost Books	181	Other Income	\$0	-\$102	\$0	\$0	No change - journal required	No change
11518400	History Book Sales	160	User Fees & Charges	-\$150	-\$304	-\$350	\$200	Based on actual	Minor
11518400	History Book Sales	181	Other Income	\$0	-\$35	\$0	\$0	No change - journal required	No change
				-\$257,668	-\$205,781	-\$156,952	\$100,716		
12215045	Other Income - Roads	181	Other Income	\$0	\$245	\$245	\$245	Other income	Significant
12215055	Government Road Grants Direct - Direct	111	Government Grants - Operating	-\$207,514	-\$215,630	-\$215,630	-\$8,116	Based on actual grant funds received	Moderate
12215090	Replacement Parking Permit (Income)- Ratepayers C	160	User Fees & Charges	\$0	-\$55	\$0	\$0	No change - journal required	No change
12317500	Profit On Sale Of Assets-123	141	Profit On Sale Of Assets	\$0	-\$73,597	-\$73,597	-\$73,597	Profit on sale of assets	Significant
				-\$207,514	-\$289,526	-\$289,472	-\$81,958		
13215020	Grant - Agri Precinct Site identification project	130	Contributions	\$0	-\$55,000	-\$55,000	-\$55,000	Unrestrict fully spent agri business funds - Wheatbelt Development Commission - 20069021	Significant
13211010	Caravan Park Registrations	160	User Fees & Charges	-\$5,000	\$4,730	\$4,730	\$270	Based on actual	Minor
13213011	Office/Vehicle/Equip Lease	160	User Fees & Charges	-\$12,000	-\$8,171	-\$10,000	\$2,000	Based on actual	Minor
13213020	Guilderton Caravan Park Chalets	160	User Fees & Charges	-\$275,000	-\$231,488	\$275,000	\$0	Based on actual	No change
13213030	Guilderton Caravan Park Camp Sites	160	User Fees & Charges	-\$900,000	-\$734,672	-\$823,000	\$77,000	Based on actual	Significant
13213050	Guilderton Caravan Park Laundry Wash Mch.	160	User Fees & Charges	-\$1,000	-\$1,908	-\$2,500	-\$1,500	Based on actual	Minor
13213058	Gas Sales	160	User Fees & Charges	\$500	-\$552	\$750	\$250	Based on actual	Minor
13213058	Gas Sales	181	Other Income	\$0	-\$161	\$0	\$0	No change - journal required	No change
13213065	Guilderton Caravan Park Refunded Fees	181	Other Income	\$0	\$1,414	\$2,000	\$2,000	Based on actual	Minor
13311010	Building Licences & Fees	161	Licences	\$20,000	\$47,057	-\$50,000	\$30,000	Greater than anticipated income	Significant
13311020	Other Bldg/sign Fees With Gst	160	User Fees & Charges	-\$5,000	-\$4,787	-\$5,000	\$0	No change	No change
13611010	Extract Indus. Licence	160	User Fees & Charges	\$5,500	\$2,781	\$2,781	\$2,719	Based on actual - Raised annually in July	Minor
13713001	GG - Old Granville Building Lease & reimbursements	160	User Fees & Charges	-\$35,000	-\$23,106	-\$30,000	\$5,000	Based on actual	Moderate
13713011	Gingin Railway Station - Lease Income	181	Other Income	\$0	-\$1,641	-\$2,473	-\$2,473	Gingin Trackside Café rental income	Minor
13713016	LA - South End Caravan Park Lease & Reimbursemer	160	User Fees & Charges	-\$60,600	\$0	-\$60,600	\$0	No change - Due June	No change
13713019	LA - Optus Mobile Tower (Sporting Complex)	160	User Fees & Charges	-\$15,026	-\$15,393	-\$15,393	-\$367	Based on actual	Minor
13713020	LA - Wangaree Centre (DADAA) - Lease & Reimburs	160	User Fees & Charges	\$11,500	-\$6,975	-\$11,500	\$0	No change	No change
13713020	LA - Wangaree Centre (DADAA) - Lease & Reimburs	181	Other Income	\$0	-\$189	\$0	\$0	Journal required	No change
13713034	LA - Lot 501 Gingin Rd (Lancelin Beach Hotel Alfresco	160	User Fees & Charges	-\$2,675	\$0	-\$2,675	\$0	No change - Due June	No change
13713035	WD - Verge Cafe Woodridge Hall Lease & Reimburs	160	User Fees & Charges	\$15,600	\$10,752	\$15,600	\$0	No change	No change
13713035	WD - Verge Cafe Woodridge Hall Lease & Reimburs	181	Other Income	\$0	-\$476	\$0	\$0	No change - journal required	No change
13713046	GU - Telstra Mobile Tower Lease Lot 232 Wedge St	160	User Fees & Charges	-\$3,770	\$0	-\$3,770	\$0	No change	No change
13713047	GU - Guilderton Store 1 Dewar St Lease & Reimburs	160	User Fees & Charges	-\$55,000	-\$42,974	-\$55,000	\$0	No change	No change
13713047	GU - Guilderton Store 1 Dewar St Lease & Reimburs	181	Other Income	\$0	-\$1,129	\$0	\$0	No change - journal required	No change
13713062	Rural - Telstra Mobile Tower Lease R31781 Nilgen	160	User Fees & Charges	-\$3,200	-\$3,428	-\$3,428	-\$228	Based on actual	Minor
13713063	GU - Optus Mobile Tower Lease Lot 232 Wedge St	160	User Fees & Charges	\$2,280	\$12	\$12	\$2,292	Credit note for prior year invoice processed due to misinterpretation of lease commencement date - Optus	Minor
				-\$1,428,651	-\$1,195,944	-\$1,427,188	\$1,463		
14116010	Private Works-general	160	User Fees & Charges	-\$5,000	-\$164	-\$1,000	\$4,000	Based on actual	Minor
14116050	Miscellaneous Plant Hire	160	User Fees & Charges	-\$50	\$0	-\$50	\$0	No change	No change
14210090	Grants and Contributions	111	Government Grants - Operating	\$0	-\$5,000	-\$5,000	-\$5,000	Grant funding from LG Professionals for Standard Chart of Account implementation project	Moderate
14417030	Diesel Fuel Rebate Grant	181	Other Income	-\$43,000	-\$25,283	-\$43,000	\$0	No change	No change

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14617010	Reimbursements Workers Compensation	130	Contributions	-\$10,000	-\$1,073	-\$2,000	\$8,000 Based on actual		Moderate
14707000	Suspense- General	181	Other Income	\$0	\$0	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707001	Suspense- Building	181	Other Income	\$0	-\$540	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707002	Suspense- Debtors	160	User Fees & Charges	\$0	\$0	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707003	Suspense- Debt Collection	181	Other Income	\$0	\$2,500	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707004	Short Term Bonds-Bus - Hall - Trap	181	Other Income	\$0	-\$1,850	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707004	Short Term Bonds-Bus - Hall - Trap	281	Other Expenditure	\$0	-\$1,400	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707005	Suspense - Planning Fees	181	Other Income	\$0	\$0	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707010	Police Licencing	181	Other Income	\$0	-\$23,361	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707020	BdLf Levy	181	Other Income	\$0	-\$9,397	\$0	\$0 Suspense account - will be cleared at end of year		No change
14707025	Builders Registration Bd Levy	181	Other Income	\$0	-\$15,390	\$0	\$0 Suspense account - will be cleared at end of year		No change
14713013	Leases/Rentals With Gst	160	User Fees & Charges	\$0	-\$3,208	-\$3,208	-\$3,208 Based on actual		Minor
14717050	Extra Mass Vehicle Permits	160	User Fees & Charges	-\$5,000	-\$6,864	-\$7,000	-\$2,000 Based on actual		Minor
14717105	Reimbursements & Other Charges	130	Contributions	\$0	\$1	\$0	\$0 Journal required		No change
14717105	Reimbursements & Other Charges	181	Other Income	-\$8,000	-\$32,234	-\$35,000	-\$27,000 Greater than anticipated reimbursements received		Significant
14717106	Reimbursements & Other Charges With GST	130	Contributions	\$0	\$69	\$0	\$0 No change - journal required		No change
14717106	Reimbursements & Other Charges With GST	181	Other Income	-\$35,000	-\$45,692	-\$35,000	\$0 No change		No change
14717108	Salary Package - Paradigm (no GST)	181	Other Income	\$0	-\$5,470	\$0	\$0 Novated leases - will be cleared at end of year		No change
14717109	Salary Package - Paradigm (with GST)	181	Other Income	\$0	\$2,923	\$0	\$0 Novated leases - will be cleared at end of year		No change
14717110	Vehicle Licencing Commission	181	Other Income	-\$55,000	-\$45,105	-\$55,000	\$0 No change		No change
14717112	Transwa Commission	181	Other Income	\$50	\$43	\$50	\$0 No change		No change
14717120	Information Fees	160	User Fees & Charges	-\$12,000	-\$23,624	-\$29,000	-\$17,000 Based on actual - EAS2 Payment - Lundgate Includes \$34,736.61 claim for GG Oval lights = Offsets additional cost of works for replacement		Moderate
14717136	Insurance Reimbursements-147	130	Contributions	-\$50,000	-\$48,753	-\$51,000	-\$1,000 (account 11359170)		Minor
14717136	Insurance Reimbursements-147	140	Sale Of Assets	\$0	-\$50,801	-\$50,801	-\$50,801 Insurance reimbursement SGG		Significant
14717136	Insurance Reimbursements-147	181	Other Income	\$0	-\$690	-\$690	-\$690 Based on actual		Minor
				-\$223,100	-\$851,432	-\$317,799	-\$94,699		
				-\$6,722,094	-\$5,035,626	-\$6,662,524	\$59,570		
			<b>Expenditure from operating activities</b>						
04102240	Legal Expenses - CEO	237	Contractors/Consultants	\$60,000	\$56,515	\$80,000	\$20,000 Increased Legal Activity		Significant
04103101	Council Chambers	236	Materials Purchased Direct	\$1,000	\$310	\$1,000	\$0 No change		No change
04103101	Council Chambers	240	Utilities (Gas Water Etc)	\$2,700	\$1,879	\$2,700	\$0 No change		No change
04107050	Administration Allocated-041	320	Activity Based Distribution	\$410,513	\$242,426	\$410,513	\$0 End of year reallocation		No change
04107110	Travelling	281	Other Expenditure	\$15,000	\$5,020	\$15,000	\$0 No change		No change
04107113	Meeting Attendance Fees	281	Other Expenditure	\$69,125	\$34,563	\$69,125	\$0 No change		No change
04107115	Conference/Training Expenses	236	Materials Purchased Direct	\$16,100	\$23	\$16,100	\$0 Actual relates to credit received - WALGA		No change
04107115	Conference/Training Expenses	281	Other Expenditure	\$10,000	\$0	\$10,000	\$0 No change		No change
04107125	President's Allowance	281	Other Expenditure	\$14,000	\$7,000	\$14,000	\$0 No change		No change
04107126	Deputy President's Allowance	281	Other Expenditure	\$3,500	\$1,750	\$3,500	\$0 No change		No change

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04107128	IT Allowance	281	Other Expenditure	\$16,226	\$7,965	\$16,226	\$0	No change	No change
04107130	Refreshments/Receptions	236	Materials Purchased Direct	\$35,000	\$21,385	\$35,000	\$0	No change	No change
04107130	Refreshments/Receptions	237	Contractors/Consultants	\$0	\$100	\$0	\$0	No change - journal required	No change
04107131	Clean Up Australia Day	236	Materials Purchased Direct	\$525	\$218	\$525	\$0	No change	No change
04107132	Anzac Day	210	Salaries & Wages	\$1,085	\$0	\$1,085	\$0	No change	No change
04107132	Anzac Day	230	Overhead Costs-Allocated	\$1,650	\$0	\$1,650	\$0	No change - EOY overhead allocations	No change
04107132	Anzac Day	237	Contractors/Consultants	\$570	\$0	\$570	\$0	No change	No change
								Volunteer Event to be held this year to recognise the ongoing (and recent emergency service) commitments of volunteers in the Shire.	No change
04107133	Volunteers Day	236	Materials Purchased Direct	\$6,010	\$500	\$6,010	\$0	No change	No change
04107135	Members-Naturalis Ceremonies	236	Materials Purchased Direct	\$360	\$0	\$360	\$0	No change	No change
04107150	Subscriptions-041	281	Other Expenditure	\$45,126	\$41,766	\$45,126	\$0	No change	No change
04107156	Discretionary Sponsorship Fund	281	Other Expenditure	\$1,500	\$0	\$1,500	\$0	Shire President Fund	No change
04107160	Public Relations	236	Materials Purchased Direct	\$3,940	\$573	\$3,940	\$0	No change	No change
04107160	Public Relations	237	Contractors/Consultants	\$300	\$540	\$300	\$0	No change - journal required	No change
04107160	Public Relations	280	Contributions & Donations	\$0	\$150	\$0	\$0	No change - journal required	No change
04107161	Shire Website Development	237	Contractors/Consultants	\$9,110	\$0	\$9,110	\$0	No change	No change
04107163	Northern Growth Alliance	236	Materials Purchased Direct	\$5,000	\$0	\$5,000	\$0	No change	No change
04107165	Other Expenses-041	236	Materials Purchased Direct	\$0	\$90	\$150	\$150	Transfer portion of budget between ie codes	Minor
04107165	Other Expenses-041	281	Other Expenditure	\$2,500	\$410	\$2,350	-\$150	Transfer portion of budget between ie codes	Minor
04107170	Reconciliation Action Plan	237	Contractors/Consultants	\$6,200	\$0	\$6,200	\$0	No change	No change
04202225	Audit Fees - Governance - Compliance	237	Contractors/Consultants	\$65,000	\$22,104	\$65,000	\$0	No change	No change
04207050	Administration Allocated-042	320	Activity Based Distribution	\$358,371	\$231,190	\$358,371	\$0	End of year reallocation	No change
				<b>\$1,180,411</b>	<b>\$676,474</b>	<b>\$1,180,411</b>	<b>\$20,000</b>		
03012208	Loan Guarantee Fee - Treasury	281	Other Expenditure	\$15,141	\$13,969	\$13,969	-\$1,172	Based on actual	Minor
03012209	Bank Charges - No Gst	281	Other Expenditure	\$3,460	\$1,568	\$3,460	\$0	No change	No change
03012210	Bank Charges With Gst	236	Materials Purchased Direct	\$0	\$91	\$0	\$0	No change - journal required	No change
03012210	Bank Charges With Gst	281	Other Expenditure	\$55,000	\$48,727	\$55,000	\$0	No change	No change
03012235	Valuation Expenses	236	Materials Purchased Direct	\$0	\$0	\$0	\$0	No change - journal required	No change
03012235	Valuation Expenses	281	Other Expenditure	\$24,000	\$4,486	\$24,000	\$0	No change	No change
03012236	Rates printing/postage	237	Contractors/Consultants	\$17,600	\$14,457	\$17,600	\$0	No change	No change
03012245	Title/Company Searches	281	Other Expenditure	\$500	\$614	\$615	\$115	Based on actual expenditure	Minor
03012260	Legal Costs - Debt Collection	237	Contractors/Consultants	\$126,000	\$66,955	\$126,000	\$0	No change	No change
03017050	Administration Allocated-03017050	320	Activity Based Distribution	\$203,479	\$123,327	\$203,479	\$0	End of year reallocation	No change
03017051	Administration Allocated-03017051	320	Activity Based Distribution	\$26,087	\$15,195	\$26,087	\$0	End of year reallocation	No change
30102770	Rates Incentive Prize Expenditure	281	Other Expenditure	\$3,500	\$498	\$3,500	\$0	No change	No change
				<b>\$474,767</b>	<b>\$283,888</b>	<b>\$473,710</b>	<b>-\$1,057</b>		
05100000	CESM Salaries	210	Salaries & Wages	\$102,392	\$72,878	\$102,392	\$0	No change	No change
05100002	CESM Availability Allowance DFES 100% costs	210	Salaries & Wages	\$0	\$8,672	\$10,000	\$10,000	Reimbursed by DFES - Offset 5115020	Moderate
05100003	CESM Annual Leave Taken	210	Salaries & Wages	\$0	\$6,927	\$8,738	\$8,738	Reallocate budget to ie 210 from 212	Moderate
05100003	CESM Annual Leave Taken	212	Accrued Annual Leave	\$7,567	\$0	\$24,000	\$16,433	Reallocate budget to ie 210 from 212	Moderate
05100006	CESM Long Service Leave Taken	215	Accrued Lsl	\$2,459	\$0	\$2,459	\$0	No change	No change
05100007	CESM Superannuation	216	Superannuation	\$10,446	\$6,807	\$10,446	\$0	No change	No change
05100008	CESM Workers Compensation Insurance	250	Insurances	\$8,473	\$0	\$8,473	\$0	Paid from 14307100 - journal required	No change
05100009	CESM Uniform	236	Materials Purchased Direct	\$800	\$460	\$800	\$0	No change	No change
05100010	CESM Training	236	Materials Purchased Direct	\$2,000	\$0	\$2,000	\$0	No change	No change
								Plant operation costs - non recoverable - Reallocate	
05100011	CESM Vehicle Operating Costs GG005	235	Plant Costs Non Recoverable	\$28,000	\$21,875	\$28,000	\$0	end of year	No change
05100012	CESM Mobile phone expenditure	236	Materials Purchased Direct	\$1,000	\$856	\$1,000	\$0	No change	No change
								Original budget over stated by travel allowance 5101009 less sick leave taken (reallocated between 5101000 & 5101004)	
05101000	BRPC Salaries	210	Salaries & Wages	\$117,287	\$75,964	\$112,590	-\$4,697		Minor



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05101003	BRPC Annual Leave Taken-051	210	Salaries & Wages	\$0	\$4,620	\$1,836	\$1,836	Reallocate budget to ie 210 from 212	Minor
05101003	BRPC Annual Leave Taken-051	212	Accrued Annual Leave	\$8,738	\$0	\$0	-\$8,738	Reallocate budget to ie 210 from 212	Moderate
05101004	BRPC Sick Leave Taken	210	Salaries & Wages	\$0	\$908	\$1,000	\$1,000	Originally budgeted as part of S&W 5101000	Minor
05101006	BRPC Long Service Leave Taken	215	Accrued LSL	\$3,058	\$0	\$3,058	\$0	No change	No change
05101007	BRPC Superannuation	216	Superannuation	\$18,089	\$12,133	\$18,089	\$0	Matching 5% funded by Shire	No change
05101008	BRPC Workers Compensation Insurance	250	Insurances	\$8,473	\$0	\$8,473	\$0	Paid from 14307100 - journal required	No change
05101009	BRPC Travel Allowance	236	Materials Purchased Direct	\$3,697	\$928	\$3,697	\$0	No change	No change
05101010	BRPC Training	236	Materials Purchased Direct	\$1,020	\$259	\$1,020	\$0	No change	No change
05101011	BRPC Vehicle Operating Costs GG09	235	Plant Costs Non Recoverable	\$26,219	\$6,105	\$26,219	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05101011	BRPC Vehicle Operating Costs GG09	236	Materials Purchased Direct	\$100	\$1,392	\$100	\$0	No change - journal required	No change
05101012	BRPC Mobile phone expenditure	236	Materials Purchased Direct	\$1,836	\$548	\$1,836	\$0	No change	No change
05101013	BRPC Other - Inc. equipment & PPE	236	Materials Purchased Direct	\$1,918	\$1,037	\$1,918	\$0	No change	No change
05101013	BRPC Other - Inc. equipment & PPE	237	Contractors/Consultants	\$0	\$1,000	\$0	\$0	No change - journal required	No change
05103105	Land & Building Maintenance - ESL	210	Salaries & Wages	\$0	\$699	\$0	\$0	No S&W should be posted to ESL - journal required	No change
05103105	Land & Building Maintenance - ESL	230	Overhead Costs-Allocated	\$0	\$1,174	\$0	\$0	No change - EOY overhead allocations	No change
05103105	Land & Building Maintenance - ESL	236	Materials Purchased Direct	\$690	\$974	\$1,000	\$310	Funded by DFES	Minor
05103105	Land & Building Maintenance - ESL	237	Contractors/Consultants	\$8,476	\$5,797	\$8,476	\$0	No change	No change
05103105	Land & Building Maintenance - ESL	240	Utilities (Gas Water Etc)	\$10,818	\$9,786	\$10,818	\$0	No change	No change
05103105	Land & Building Maintenance - ESL	250	Insurances	\$5,247	\$3,921	\$3,921	-\$1,326	Based on actual	Minor
05103109	UCL/UMR Mitigation Works - DFES Reimbursed (exp 237)	237	Contractors/Consultants	\$0	\$0	\$19,962	\$19,962	UCL/UMR Mitigation works - DFES funded (refer offset account 5115108)	Moderate
05103825	Redfield Park Fire Station OP EX	236	Materials Purchased Direct	\$0	\$13,396	\$30,000	\$30,000	Redfield Park Fire Shed - Reallocation between operating and capital due to reporting regulations [5159127]	Significant
05103825	Redfield Park Fire Station OP EX	237	Contractors/Consultants	\$0	\$2,573	\$20,000	\$20,000	Redfield Park Fire Shed - Reallocation between operating and capital due to reporting regulations [5159127]	Significant
05104000	Fire Vehicles	235	Plant Costs Non Recoverable	\$235,000	\$216,085	\$235,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05104085	Fire Warning Signs-05104085	236	Materials Purchased Direct	\$4,312	\$83	\$4,312	\$0	Will be used for repairs to burnt sign. Insurance claim will also apply.	Minor
05104085	Fire Warning Signs-05104085	237	Contractors/Consultants	\$0	\$1,680	\$1,680	\$1,680	Based on actual	Minor
05104085	Fire Warning Signs-05104085	250	Insurances	\$0	\$98	\$98	\$0	Based on actual - journal between ie codes	Minor
05104100	Fire Trailers	235	Plant Costs Non Recoverable	\$0	\$1,791	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05105021	MAF Mitigation Works - DFES Reimbursed (exp)	237	Contractors/Consultants	\$19,962	\$103,456	\$240,842	\$220,880	Expenditure reimbursed by DFES - Refer to account 5115021	Significant
05106105	Insurance-051	250	Insurances	\$0	\$26,945	\$26,945	\$26,945	Based on actual	Significant
05107025	Firebreaks - Private Works	237	Contractors/Consultants	\$10,000	\$8,300	\$10,000	\$0	No change	No change
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	210	Salaries & Wages	\$10,000	\$6,707	\$10,000	\$0	No change	No change
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	230	Overhead Costs-Allocated	\$15,000	\$0	\$15,000	\$0	No change - EOY overhead allocations	No change
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	231	Plant Operating Cost-Allocated	\$5,000	\$1,596	\$5,000	\$0	No change - reallocated at end of year	No change
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	236	Materials Purchased Direct	\$5,500	\$8,758	\$10,000	\$4,500	Greater fire fighting expenses than anticipated	Minor
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	237	Contractors/Consultants	\$15,000	\$27,125	\$28,000	\$13,000	Greater fire fighting expenses than anticipated	Moderate
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Led)	282	Advertising	\$9,500	\$0	\$9,500	\$0	No change	No change
05107044	Two Way/Portable Radios	236	Materials Purchased Direct	\$1,153	\$0	\$1,153	\$0	No change	No change
05107045	Personal Protective Clothing/Equipment ESL	236	Materials Purchased Direct	\$46,000	\$39,780	\$46,000	\$0	No change	No change
05107047	Utilities Rates and Services	236	Materials Purchased Direct	\$5,000	\$0	\$5,000	\$0	No change	No change
05107050	Other Goods & Services - ESL	236	Materials Purchased Direct	\$15,850	\$8,891	\$15,850	\$0	No change	No change

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05107030	Other Goods & Services - ESL	237	Contractors/Consultants	\$1,150	\$599	\$1,150	\$0	No change	No change
05107055	Plant Purchases < \$1200	236	Materials Purchased Direct	\$2,000	\$0	\$2,000	\$0	No change	No change
05107060	Standpipes	237	Contractors/Consultants	\$15,310	\$3,830	\$14,310	-\$1,000	Transfer utilities budget \$1000 between ie codes. Based on actual - Transfer utilities budget \$1000	Minor
05107060	Standpipes	240	Utilities (Gas Water Etc)	\$0	\$1,092	\$1,092	\$1,092	between ie codes.	Minor
05107080	Fire Signs	236	Materials Purchased Direct	\$990	\$0	\$990	\$0	No change	No change
05107090	Firebreak Inspections Admin - Ranger Services	237	Contractors/Consultants	\$2,500	\$2,500	\$2,500	\$0	No change	No change
05107150	Administration Allocated-051	320	Activity Based Distribution	\$118,345	\$64,881	\$118,345	\$0	End of year reallocation	No change
05108300	Depreciation Buildings-051	260	Depreciation On Assets	\$28,375	\$22,873	\$28,375	\$0	No change	No change
05108310	Depreciation Plant-051	260	Depreciation On Assets	\$140,105	\$78,080	\$140,105	\$0	No change	No change
05108320	Depreciation Infrastructure-Other-051	260	Depreciation On Assets	\$6,010	\$3,544	\$6,010	\$0	No change	No change
05207010	Dog Control	236	Materials Purchased Direct	\$2,300	\$605	\$2,300	\$0	No change	No change
05207015	Dog Pound - Gingen	236	Materials Purchased Direct	\$300	\$118	\$300	\$0	No change	No change
05207015	Dog Pound - Gingen	237	Contractors/Consultants	\$1,500	\$0	\$1,500	\$0	No change	No change
05207020	Cat Control	236	Materials Purchased Direct	\$250	\$0	\$250	\$0	No change	No change
05207050	Administration Allocated-052	320	Activity Based Distribution	\$8,665	\$5,590	\$8,665	\$0	End of year reallocation	No change
05208300	Depreciation Buildings-052	260	Depreciation On Assets	\$155	\$91	\$155	\$0	No change	No change
05300000	Ranger Salaries	210	Salaries & Wages	\$363,335	\$233,637	\$363,335	\$0	No change	No change
05300005	Casual Ranger Salaries	210	Salaries & Wages	\$0	\$0	\$0	\$0	No change - Journal between Casual ranger salaries and ranger salaries and wages required	No change
05300005	Casual Ranger Salaries	237	Contractors/Consultants	\$5,000	\$0	\$5,000	\$0	No change	No change
05300120	Annual Leave Taken-053	212	Accrued Annual Leave	\$30,392	\$0	\$30,392	\$0	No change	No change
05300125	Long Service Leave Accrued-053	215	Accrued Lsl	\$9,225	\$0	\$9,225	\$0	No change	No change
05300130	Superannuation Rangers	216	Superannuation	\$46,871	\$29,603	\$46,871	\$0	No change	No change
05302100	Ranger Uniforms	211	Employment On Costs	\$0	\$1,113	\$2,500	\$2,500	Reallocate budget from ie 236 to 211	Minor
05302100	Ranger Uniforms	236	Materials Purchased Direct	\$2,500	\$1,454	\$0	-\$2,500	Reallocate budget from ie 236 to 211	Minor
05302106	Mobile Telephone Expenses-053	236	Materials Purchased Direct	\$1,800	\$1,248	\$1,800	\$0	No change	No change
05302150	Recruitment Expenses	211	Employment On Costs	\$500	\$0	\$500	\$0	No change	No change
05304062	4 Wheel Motor Bike GG062	235	Plant Costs Non Recoverable	\$1,000	\$34	\$1,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304070	Ranger Utility GG070	231	Plant Operating Cost-Allocated	\$0	\$7,279	\$0	\$0	No change - reallocated at end of year	No change
05304070	Ranger Utility GG070	235	Plant Costs Non Recoverable	\$25,000	\$0	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304073	Ranger Utility GG073	235	Plant Costs Non Recoverable	\$25,000	\$25,508	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304074	Ranger Utility GG074	235	Plant Costs Non Recoverable	\$25,000	\$26,737	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05307010	Rural Watch Scheme	281	Other Expenditure	\$1,000	\$1,000	\$1,000	\$0	No change	No change
05307019	CCTV Lancelin - Maintenance	210	Salaries & Wages	\$250	\$0	\$250	\$0	No change	No change
05307019	CCTV Lancelin - Maintenance	230	Overhead Costs-Allocated	\$380	\$0	\$380	\$0	No change - EOV overhead allocations	No change
05307019	CCTV Lancelin - Maintenance	236	Materials Purchased Direct	\$500	\$0	\$500	\$0	No change	No change
05307019	CCTV Lancelin - Maintenance	237	Contractors/Consultants	\$1,500	\$509	\$1,500	\$0	No change	No change
05307019	CCTV Lancelin - Maintenance	250	Insurances	\$0	\$71	\$71	\$71	Based on actual	Minor
05307019	CCTV Lancelin - Maintenance	281	Other Expenditure	\$70	\$0	\$70	\$0	No change	No change
05307020	Other Expenses-053 - Rangers	236	Materials Purchased Direct	\$2,500	\$442	\$2,500	\$0	No change	No change
05307020	Other Expenses-053 - Rangers	281	Other Expenditure	\$500	\$0	\$500	\$0	No change	No change
05307021	Emergency Recovery - Community Services	236	Materials Purchased Direct	\$8,364	\$0	\$8,364	\$0	No change	No change
05307030	Staff Training/Conferences	236	Materials Purchased Direct	\$5,400	\$3,392	\$5,400	\$0	No change	No change
05307040	Law Enforcement Contribution	236	Materials Purchased Direct	\$7,000	\$7,407	\$7,407	\$407	Based on actual	Minor
05307042	Fines Enforcement Charges	281	Other Expenditure	\$10,000	\$10,766	\$10,000	\$0	No change	No change
05307048	Stock - Sustenance Expenses	236	Materials Purchased Direct	\$200	\$12	\$200	\$0	No change	No change



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
05307050	Administration Allocated-05307050	320	Activity Based Distribution	\$116,502	\$62,342	\$116,502	\$0	End of year reallocation	No change
05308310	Depreciation Plant-053	260	Depreciation On Assets	\$1,025	\$605	\$1,025	\$0	No change	No change
				<b>\$1,794,849</b>	<b>\$1,309,948</b>	<b>\$2,156,040</b>	<b>\$361,191</b>		
07100000	Salaries-071	210	Salaries & Wages	\$395,359	\$233,601	\$233,601	-\$161,758	Change in medical centre management arrangements	Significant
07100120	Annual Leave Taken-071	210	Salaries & Wages	\$0	\$30,110	\$30,110	\$30,110	Change in medical centre management arrangements	Significant
07100120	Annual Leave Taken-071	212	Accrued Annual Leave	\$36,746	\$0	\$0	-\$36,746	Reallocate budget to ie 210 from 212	Significant
07100125	Long Service Leave Accrued-071	215	Accrued Lsl	\$10,744	\$0	\$0	-\$10,744	Change in medical centre management arrangements	Moderate
07100129	Sick Leave Taken-071	210	Salaries & Wages	\$0	\$4,933	\$4,933	\$4,933	Change in medical centre management arrangements	Minor
07100130	Superannuation-071	216	Superannuation	\$43,719	\$24,646	\$24,646	-\$19,073	Based on actual - Change in medical centre management arrangements	Moderate
07103000	Medical Centre Management Costs	211	Employment On Costs	\$5,000	\$0	\$0	\$5,000	New management arrangement	Moderate
07103000	Medical Centre Management Costs	236	Materials Purchased Direct	\$0	\$12,596	\$14,000	\$14,000	Based on actual	Moderate
								30% of fees to Doctor - 70% to Psychologist (account 7113111). Subsidy paid to doctor for centre management \$73,333 to 30 June 2021 plus actual	
07103000	Medical Centre Management Costs	237	Contractors/Consultants	\$10,000	\$61,906	\$111,391	\$101,391	contractor costs to Feb 2021 \$29,000	Significant
07103000	Medical Centre Management Costs	240	Utilities (Gas Water Etc)	\$0	\$5,679	\$5,500	\$5,500	Based on actual	Moderate
07103110	Medical Centre Building Maintenance	210	Salaries & Wages	\$2,000	\$1,105	\$2,000	\$0	No change	No change
07103110	Medical Centre Building Maintenance	230	Overhead Costs-Allocated	\$3,040	\$1,678	\$3,040	\$0	No change - EOY overhead allocations	No change
07103110	Medical Centre Building Maintenance	236	Materials Purchased Direct	\$13,000	\$1,927	\$13,000	\$0	No change	No change
07103110	Medical Centre Building Maintenance	237	Contractors/Consultants	\$11,500	\$6,105	\$11,500	\$0	No change	No change
07103110	Medical Centre Building Maintenance	240	Utilities (Gas Water Etc)	\$3,000	\$0	\$0	-\$3,000	Change in medical centre management arrangements	Minor
07103110	Medical Centre Building Maintenance	250	Insurances	\$1,800	\$1,731	\$1,731	-\$69	Based on actual	Minor
07103111	Psychologist patient fees (exp)	237	Contractors/Consultants	\$0	\$7,616	\$350	\$350	30% of fees to Doctor - 70% to Psychologist (account 7113111)	Minor
07107040	Other Expenses-071	211	Employment On Costs	\$295	\$0	\$0	-\$295	New management arrangement	Minor
07107050	Administration Allocated-071	320	Activity Based Distribution	\$43,226	\$18,548	\$43,226	\$0	End of year reallocation	No change
07107090	Loan 100 Gingin Medical Ctr Interest Payment	270	Interest & Financing Costs	\$8,070	\$8,070	\$8,070	\$0	No change	No change
07107090	Loan 100 Gingin Medical Ctr Interest Payment	271	Accrued Interest On Loans	\$0	-\$3,592	\$0	\$0	No change	No change
07108300	Depreciation Buildings-071	260	Depreciation On Assets	\$16,250	\$9,575	\$16,250	\$0	No change	No change
07203016	Lancelin Doctor Service Costs	281	Other Expenditure	\$20,800	\$0	\$20,800	\$0	No change	No change
								Change of allocation % in Regulatory Services - No	
07400000	Salaries-07400000	210	Salaries & Wages	\$91,136	\$84,813	\$91,136	\$0	overall change to expenditure	No change
07400120	Annual Leave Taken-074	210	Salaries & Wages	\$0	\$9,962	\$0	\$0	Reallocate budget to ie 210 from 212	No change
07400120	Annual Leave Taken-074	212	Accrued Annual Leave	\$8,501	\$0	\$1,800	-\$6,701	Reallocate budget to ie 210 from 212	Moderate
07400125	Long Service Leave Accrued-074	215	Accrued Lsl	\$2,441	\$0	\$0	\$0	No change	No change
07400129	Sick Leave Taken-074	210	Salaries & Wages	\$0	\$2,988	\$2,988	\$2,988	Included in salaries & wages budget	Minor
07400130	Superannuation-074	216	Superannuation	\$12,760	\$8,601	\$12,760	\$0	No change	No change
07400132	Uniforms-074	211	Employment On Costs	\$0	\$778	\$1,500	\$1,500	Reallocate budget - ie 236 to 211	Minor
07400132	Uniforms-074	236	Materials Purchased Direct	\$700	\$0	\$0	-\$700	Reallocate budget - ie 236 to 211	Minor
								Associated with the payout of the doctor & medical staff	
07400135	Employee Gratuity-074	211	Employment On Costs	\$0	\$943	\$942	\$942		Minor
07402106	Mobile Telephone Expenses-074	236	Materials Purchased Direct	\$450	\$689	\$1,000	\$550	Based on actual	Minor
07402107	Subscriptions-074	281	Other Expenditure	\$900	\$0	\$900	\$0	No change	No change
07402250	Fringe Benefits Tax-074	211	Employment On Costs	\$0	\$4,522	\$10,000	\$10,000	Fringe benefit tax allocation	Moderate
								Plant operation costs - non recoverable - Reallocate	
07404001	Vehicle Expenses - 566	235	Plant Costs Non Recoverable	\$16,000	\$10,973	\$16,000	\$0	end of year	No change

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07404002	Vehicle Expenses - BGG - Preventative Services	235	Plant Costs Non Recoverable	\$12,000	\$16,313	\$12,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
07407010	Training/Conferences-074	211	Employment On Costs	\$9,710	\$5,322	\$9,710	\$0	No change	No change
07407010	Training/Conferences-074	237	Contractors/Consultants	\$0	\$0	\$0	\$0	No change - journal required	No change
07407025	Noise Survey Costs	236	Materials Purchased Direct	\$500	\$0	\$500	\$0	No change	No change
07407030	Other Expenses-074	236	Materials Purchased Direct	\$1,500	\$30	\$1,500	\$0	No change	No change
07407030	Other Expenses-074	237	Contractors/Consultants	\$13,000	\$6,095	\$13,000	\$0	No change	No change
07407050	Administration Allocated-074	320	Activity Based Distribution	\$126,581	\$55,996	\$126,581	\$0	End of year reallocation	No change
07407055	Health Allocation Waste	281	Other Expenditure	-\$70,000	\$0	\$0	\$70,000	Allocation direct to Waste and transfer between schedules no longer required	Significant
07607010	Analytical Expenses	236	Materials Purchased Direct	\$0	\$22	\$0	\$0	No change - journal required	No change
07607010	Analytical Expenses	237	Contractors/Consultants	\$1,500	\$601	\$1,500	\$0	No change	No change
07607020	Fly Control	237	Contractors/Consultants	\$89,162	\$53,533	\$61,885	\$27,277	Seasonal - contractor completed season in March	Significant
07607025	Fly Control - Management Costs	281	Other Expenditure	\$0	\$14	\$0	\$0	No change - journal required	No change
07607050	Administration Allocated-076	320	Activity Based Distribution	\$23,782	\$12,465	\$23,782	\$0	End of year reallocation	No change
07704095	Community Medical Transfer Vehicle GG096	237	Contractors/Consultants	\$0	\$500	\$500	\$500	Insurance Excess due to claim	Minor
07707010	Ambulance Services	240	Utilities (Gas Water Etc)	\$2,425	\$1,921	\$2,425	\$0	No change	No change
07707010	Ambulance Services	280	Contributions & Donations	\$24,000	\$0	\$24,000	\$0	No change	No change
07707045	Community Transport Initiative	210	Salaries & Wages	\$0	\$47	\$50	\$50	Greater expenditure than anticipated	Minor
07707045	Community Transport Initiative	230	Overhead Costs-Allocated	\$0	\$80	\$0	\$0	No change - EOY overhead allocations	No change
07707045	Community Transport Initiative	236	Materials Purchased Direct	\$0	\$433	\$500	\$500	Greater expenditure than anticipated	Minor
07707045	Community Transport Initiative	237	Contractors/Consultants	\$2,000	\$0	\$2,000	\$0	No change	No change
07707050	Administration Allocated Other Health	320	Activity Based Distribution	\$7,953	\$3,775	\$7,953	\$0	End of year reallocation	No change
07708300	Depreciation Buildings-077	260	Depreciation On Assets	\$375	\$221	\$375	\$0	No change	No change
				\$1,001,925	\$717,872	\$973,877	-\$28,048		
06103111	Old Road Board/Playgroup	210	Salaries & Wages	\$850	\$606	\$850	\$0	No change	No change
06103111	Old Road Board/Playgroup	230	Overhead Costs-Allocated	\$1,292	\$916	\$1,292	\$0	No change - EOY overhead allocations	No change
06103111	Old Road Board/Playgroup	236	Materials Purchased Direct	\$500	\$0	\$500	\$0	No change	No change
								Greater contractor costs than anticipated -	
06103111	Old Road Board/Playgroup	237	Contractors/Consultants	\$2,105	\$5,246	\$7,695	\$5,500	reduction in capital expenditure account 6159010	Moderate
06103111	Old Road Board/Playgroup	240	Utilities (Gas Water Etc)	\$1,500	\$833	\$1,500	\$0	No change	No change
06103111	Old Road Board/Playgroup	250	Insurances	\$650	\$645	\$645	-\$5	Based on actual	Minor
06107020	GG School (Includes Chaplain Project)	280	Contributions & Donations	\$5,000	\$5,000	\$5,000	\$0	Approved Shire funding - 3 year commitment	No change
06107035	LA Primary School Canberra Camp - Biannual	280	Contributions & Donations	\$0	\$1,000	\$2,000	\$2,000	Duplication of funds for LP Events included in 2020/21 Budget of \$2,000 - Reallocation to fund the Canberra Camp. Offset Account 11307035 Reallocation of wages from administration to youth services	Minor
06107040	Youth Engagement/Development Strategy	210	Salaries & Wages	\$0	\$491	\$500	\$500		Minor
06107050	Administration Allocated-061	320	Activity Based Distribution	\$17,313	\$14,758	\$17,313	\$0	End of year reallocation	No change
06108300	Depreciation Buildings-061	260	Depreciation On Assets	\$3,940	\$2,323	\$3,940	\$0	No change	No change
06203104	Seniors Units - Gingin	210	Salaries & Wages	\$1,750	\$1,160	\$1,750	\$0	No change	No change
06203104	Seniors Units - Gingin	230	Overhead Costs-Allocated	\$2,660	\$1,946	\$2,660	\$0	No change - EOY overhead allocations	No change
06203104	Seniors Units - Gingin	231	Plant Operating Cost-Allocated	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
06203104	Seniors Units - Gingin	236	Materials Purchased Direct	\$1,000	\$116	\$1,000	\$0	No change	No change
06203104	Seniors Units - Gingin	237	Contractors/Consultants	\$8,500	\$2,039	\$8,500	\$0	No change	No change
06203104	Seniors Units - Gingin	240	Utilities (Gas Water Etc)	\$4,000	\$2,335	\$4,000	\$0	No change	No change
06203104	Seniors Units - Gingin	250	Insurances	\$1,300	\$1,236	\$1,236	-\$64	Based on actual	Minor
06203105	Seniors Units - Lancelin	210	Salaries & Wages	\$4,500	\$3,104	\$4,500	\$0	No change	No change
06203105	Seniors Units - Lancelin	230	Overhead Costs-Allocated	\$6,840	\$5,237	\$6,840	\$0	No change - EOY overhead allocations	No change
06203105	Seniors Units - Lancelin	236	Materials Purchased Direct	\$1,750	\$1,247	\$1,750	\$0	No change	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
06203106	Seniors Units - Lancelin	237	Contractors/Consultants	\$18,850	\$19,087	\$20,000	\$1,150	Reallocate budget between ie codes	Minor
06203106	Seniors Units - Lancelin	240	Utilities (Gas Water Etc)	\$18,000	\$12,562	\$16,850	\$1,150	Reallocate budget between ie codes	Minor
06203106	Seniors Units - Lancelin	250	Insurances	\$4,000	\$3,793	\$3,793	-\$207	Based on actual	Minor
06203110	Red Cross Building Maintenance	210	Salaries & Wages	\$110	\$0	\$110	\$0	No change	No change
06203110	Red Cross Building Maintenance	230	Overhead Costs Allocated	\$167	\$0	\$167	\$0	No change - EDY overhead allocations	No change
06203110	Red Cross Building Maintenance	236	Materials Purchased Direct	\$200	\$0	\$200	\$0	No change	No change
06203110	Red Cross Building Maintenance	250	Insurances	\$200	\$190	\$190	-\$10	Based on actual	Minor
06203115	LA 423 Walker Avenue - (30)	237	Contractors/Consultants	\$350	\$0	\$350	\$0	No change	No change
06203116	'Wangaree Community Centre	210	Salaries & Wages	\$2,000	\$306	\$2,000	\$0	No change	No change
06203116	'Wangaree Community Centre	230	Overhead Costs-Allocated	\$3,040	\$535	\$3,040	\$0	No change - EDY overhead allocations	No change
06203116	'Wangaree Community Centre	236	Materials Purchased Direct	\$1,750	\$33	\$1,750	\$0	No change	No change
06203116	'Wangaree Community Centre	237	Contractors/Consultants	\$5,700	\$1,572	\$5,700	\$0	No change	No change
06203116	'Wangaree Community Centre	240	Utilities (Gas Water Etc)	\$2,600	\$1,716	\$2,600	\$0	No change	No change
06203116	'Wangaree Community Centre	250	Insurances	\$2,800	\$2,599	\$2,599	-\$201	Based on actual	Minor
06203500	Community Bus Shed	210	Salaries & Wages	\$200	\$0	\$200	\$0	No change	No change
06203500	Community Bus Shed	230	Overhead Costs-Allocated	\$304	\$0	\$304	\$0	No change - EDY overhead allocations	No change
06203500	Community Bus Shed	237	Contractors/Consultants	\$0	\$4,005	\$4,005	\$4,005	Community Bus Shed	Minor
06203500	Community Bus Shed	250	Insurances	\$0	\$31	\$31	\$31	Based on actual	Minor
06204005	Community Bus - EG007	231	Plant Operating Cost-Allocated	\$0	\$2,085	\$0	\$0	No change - reallocated at end of year	No change
06205005	Lancelin Community Bus	280	Contributions & Donations	\$0	\$1,455	\$2,000	\$2,000	Contribution to LA Community & Sporting Club towards running costs of the community bus	Minor
06205015	Youth Services 062	210	Salaries & Wages	\$0	\$6,501	\$7,500	\$7,500	services	Moderate
06205060	Youth Website - Op Exp	236	Materials Purchased Direct	\$2,000	\$0	\$2,000	\$0	No change	No change
06205060	Youth Website - Op Exp	237	Contractors/Consultants	\$15,000	\$0	\$13,700	-\$1,300	Inhouse (in most part)	Minor
06205061	Youth Projects	236	Materials Purchased Direct	\$2,400	\$0	\$2,400	\$0	No change	No change
06205061	Youth Projects	237	Contractors/Consultants	\$3,000	\$0	\$3,000	\$0	No change	No change
06207050	Administration Allocated-062	320	Activity Based Distribution	\$17,315	\$11,179	\$17,315	\$0	End of year reallocation	No change
06208300	Depreciation Buildings-062	260	Depreciation On Assets	\$61,000	\$35,980	\$61,000	\$0	No change	No change
				<b>\$226,486</b>	<b>\$153,860</b>	<b>\$246,235</b>	<b>\$19,749</b>		
09103005	Residence - Cco - Staff Housing	210	Salaries & Wages	\$500	\$15	\$500	\$0	No change	No change
09103005	Residence - Cco - Staff Housing	230	Overhead Costs-Allocated	\$760	\$17	\$760	\$0	No change - EDY overhead allocations	No change
09103005	Residence - Cco - Staff Housing	236	Materials Purchased Direct	\$1,000	\$309	\$1,000	\$0	No change	No change
09103005	Residence - Cco - Staff Housing	237	Contractors/Consultants	\$3,000	\$0	\$3,000	\$0	No change	No change
09103005	Residence - Cco - Staff Housing	240	Utilities (Gas Water Etc)	\$2,500	\$965	\$2,500	\$0	No change	No change
09103005	Residence - Cco - Staff Housing	250	Insurances	\$700	\$676	\$676	-\$24	Based on actual	Minor
09103010	Residence - 3 Fewster St-091	210	Salaries & Wages	\$1,500	\$1,865	\$2,500	\$1,000	More S&W than anticipated.	Minor
09103010	Residence - 3 Fewster St-091	230	Overhead Costs-Allocated	\$2,280	\$3,173	\$2,280	\$0	No change - EDY overhead allocations	No change
09103010	Residence - 3 Fewster St-091	231	Plant Operating Cost-Allocated	\$0	\$140	\$0	\$0	No change - reallocated at end of year	No change
09103010	Residence - 3 Fewster St-091	236	Materials Purchased Direct	\$1,000	\$5,626	\$7,000	\$6,000	Costs are higher than anticipated due to new resident. Cost offset from other housing savings.	Moderate
09103010	Residence - 3 Fewster St-091	237	Contractors/Consultants	\$4,800	\$457	\$4,800	\$0	No change	No change
09103010	Residence - 3 Fewster St-091	240	Utilities (Gas Water Etc)	\$1,200	\$410	\$1,200	\$0	No change	No change
09103010	Residence - 3 Fewster St-091	250	Insurances	\$670	\$643	\$643	-\$27	Based on actual	Minor
09103025	Residence - 4 Fewster Street-091	210	Salaries & Wages	\$500	\$57	\$500	\$0	No change	No change
09103025	Residence - 4 Fewster Street-091	230	Overhead Costs Allocated	\$760	\$91	\$760	\$0	No change - EDY overhead allocations	No change
09103025	Residence - 4 Fewster Street-091	236	Materials Purchased Direct	\$1,000	\$0	\$1,000	\$0	No change	No change
09103025	Residence - 4 Fewster Street-091	237	Contractors/Consultants	\$5,000	\$0	\$2,000	-\$3,000	Contractor costs less than anticipated. Offsets over expenditure 9198010.236	Minor



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09103025	Residence - 4 Fewster Street-091	240	Utilities (Gas Water Etc)	\$600	\$340	\$600	\$0 No change		No change
09103025	Residence - 4 Fewster Street-091	250	Insurances	\$650	\$626	\$626	-\$24 Based on actual		Minor
09103030	Residence - 37A Lefroy Street-091	230	Salaries & Wages	\$1,000	\$1,501	\$2,500	\$1,500 More S&W than anticipated.		Minor
09103030	Residence - 37A Lefroy Street-091	230	Overhead Costs-Allocated	\$1,520	\$2,464	\$1,520	\$0 No change - EOY overhead allocations		No change
09103030	Residence - 37A Lefroy Street-091	231	Plant Operating Cost-Allocated	\$0	\$248	\$0	\$0 No change - reallocated at end of year		No change
09103030	Residence - 37A Lefroy Street-091	236	Materials Purchased Direct	\$500	\$171	\$500	\$0 No change		No change
09103030	Residence - 37A Lefroy Street-091	237	Contractors/Consultants	\$5,105	\$0	\$2,105	-\$3,000 Contractor costs less than anticipated. Offsets over expenditure 9103010.236		Minor
09103030	Residence - 37A Lefroy Street-091	240	Utilities (Gas Water Etc)	\$4,200	\$555	\$2,000	-\$2,200 Less expenditure than anticipated		Minor
09103030	Residence - 37A Lefroy Street-091	250	Insurances	\$900	\$874	\$874	-\$26 Based on actual		Minor
				<b>\$41,645</b>	<b>\$21,423</b>	<b>\$41,843</b>	<b>\$198</b>		
10100120	Annual Leave Taken-101	232	Accrued Annual Leave	\$8,501	\$0	\$2,105	-\$6,396 No change		Moderate
10100125	Long Service Leave Accrued-101	215	Accrued Lsl	\$2,441	\$0	\$2,441	\$0 No change		No change
10100130	Superannuation-101	216	Superannuation	\$12,760	\$0	\$12,760	\$0 No change		No change
10105000	Salaries-101	210	Salaries & Wages	\$91,136	\$42,853	\$55,000	-\$36,136 overall change to expenditure	Change of allocation % in Regulatory Services - No	Significant
10105110	Refuse Site Gingin	230	Salaries & Wages	\$4,500	\$2,097	\$4,500	\$0 No change		No change
10105110	Refuse Site Gingin	230	Overhead Costs-Allocated	\$6,840	\$3,116	\$6,840	\$0 No change - EOY overhead allocations		No change
10105110	Refuse Site Gingin	231	Plant Operating Cost-Allocated	\$5,000	\$3,879	\$5,000	\$0 No change - reallocated at end of year		No change
10105110	Refuse Site Gingin	236	Materials Purchased Direct	\$11,900	\$558	\$11,900	\$0 No change		No change
10105110	Refuse Site Gingin	237	Contractors/Consultants	\$106,500	\$87,841	\$106,500	\$0 No change		No change
10105110	Refuse Site Gingin	250	Insurances	\$260	\$237	\$237	-\$23 Based on actual		Minor
10105130	Refuse Site Seabird	230	Salaries & Wages	\$15,000	\$7,144	\$15,000	\$0 No change		No change
10105130	Refuse Site Seabird	230	Overhead Costs-Allocated	\$22,800	\$11,822	\$22,800	\$0 No change - EOY overhead allocations		No change
10105130	Refuse Site Seabird	231	Plant Operating Cost-Allocated	\$6,906	\$11,310	\$6,906	\$0 No change - reallocated at end of year		No change
10105130	Refuse Site Seabird	236	Materials Purchased Direct	\$15,480	\$1,016	\$15,480	\$0 No change		No change
10105130	Refuse Site Seabird	237	Contractors/Consultants	\$127,900	\$75,435	\$127,900	\$0 No change		No change
10105130	Refuse Site Seabird	250	Insurances	\$100	\$31	\$31	-\$69 Based on actual		Minor
10105150	Refuse Site Lancelin	210	Salaries & Wages	\$3,500	\$7,967	\$10,000	\$6,500 Greater S&W than anticipated		Moderate
10105150	Refuse Site Lancelin	230	Overhead Costs-Allocated	\$5,320	\$13,382	\$5,320	\$0 No change - EOY overhead allocations		No change
10105150	Refuse Site Lancelin	231	Plant Operating Cost-Allocated	\$0	\$13,354	\$0	\$0 No change - reallocated at end of year		No change
10105150	Refuse Site Lancelin	236	Materials Purchased Direct	\$4,000	\$95	\$4,000	\$0 No change		No change
10105150	Refuse Site Lancelin	237	Contractors/Consultants	\$129,600	\$75,449	\$129,600	\$0 No change		No change
10105165	Waste Management Plan-10105165	237	Contractors/Consultants	\$10,000	\$738	\$10,000	\$0 No change		No change
10105170	Recycling Stations	237	Contractors/Consultants	\$15,900	\$2,420	\$15,900	\$0 No change		No change
10107010	Gingin Domestic Removals	237	Contractors/Consultants	\$40,966	\$26,664	\$40,966	\$0 No change		No change
10107020	Guilderton Domestic Removals	237	Contractors/Consultants	\$63,474	\$39,524	\$63,474	\$0 No change		No change
10107030	Seabird Domestic Removals	237	Contractors/Consultants	\$15,029	\$12,904	\$15,029	\$0 No change		No change
10107040	Ledge Point Domestic Removals	237	Contractors/Consultants	\$60,214	\$36,614	\$60,214	\$0 No change		No change
10107050	Lancelin Domestic Removals	237	Contractors/Consultants	\$134,879	\$75,793	\$134,879	\$0 No change		No change
10107055	Rural Residential Removals	237	Contractors/Consultants	\$114,139	\$61,481	\$114,139	\$0 No change		No change
10107060	Commercial Bin Removal	237	Contractors/Consultants	\$29,548	\$20,522	\$29,548	\$0 No change		No change
10107070	Rural Domestic Removals	237	Contractors/Consultants	\$10,735	\$10,550	\$10,735	\$0 No change		No change
10107080	Green Waste Kerbside Mulching Contract	237	Contractors/Consultants	\$0	\$457	\$457	\$457 Based on actual		Minor
10107090	Street/Park Bins Removal-101	230	Salaries & Wages	\$1,000	\$69	\$1,000	\$0 No change		No change
10107090	Street/Park Bins Removal-101	230	Overhead Costs-Allocated	\$1,520	\$104	\$1,520	\$0 No change - EOY overhead allocations		No change
10107090	Street/Park Bins Removal-101	237	Contractors/Consultants	\$38,276	\$37,568	\$38,276	\$0 No change		No change
10107091	Jetty Bins Removal-101	237	Contractors/Consultants	\$15,000	\$2,400	\$15,000	\$0 No change		No change
10107092	Litter Control-101	230	Salaries & Wages	\$0	\$87	\$87	\$87 Greater S&W than anticipated		Minor
10107092	Litter Control-101	230	Overhead Costs-Allocated	\$0	\$151	\$0	\$0 No change - EOY overhead allocations		No change
10107092	Litter Control-101	236	Materials Purchased Direct	\$0	\$821	\$1,000	\$1,000 Greater expenditure than anticipated		Minor
10107092	Litter Control-101	237	Contractors/Consultants	\$20,000	\$2,284	\$20,000	\$0 No change		No change
10107100	Loan 111 - Landfill Site Interest Payment	270	Interest & Financing Costs	\$27,938	\$27,938	\$27,938	\$0 No change		No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10107100	Loan 111 Landfill Site Interest Payment	271	Accrued Interest On Loans	\$0	\$10,628	\$0	\$0	No change	No change
10107150	Administration Allocated-301	320	Activity Based Distribution	\$158,341	\$73,455	\$158,341	\$0	End of year reallocation	No change
10207015	Green Waste Kerbside Pick Up	236	Materials Purchased Direct	\$2,000	\$0	\$2,000	\$0	No change	No change
10207015	Green Waste Kerbside Pick Up	237	Contractors/Consultants	\$35,000	\$37,427	\$35,000	\$0	No change	No change
10207050	Public Conveniences	210	Salaries & Wages	\$5,000	\$123	\$1,000	-\$4,000	Less S&W than anticipated.	Minor
10207050	Public Conveniences	230	Overhead Costs-Allocated	\$7,500	\$219	\$7,500	\$0	No change - EOY overhead allocations	No change
10207050	Public Conveniences	231	Plant Operating Cost-Allocated	\$1,500	\$1,415	\$1,500	\$0	No change - reallocated at end of year	No change
10207050	Public Conveniences	236	Materials Purchased Direct	\$2,000	\$19,638	\$32,000	\$30,000	Costs captured correctly under 236, previously budgeted under 237. Amounts to balance accordingly.	Significant
10207050	Public Conveniences	237	Contractors/Consultants	\$135,170	\$0	\$23,170	-\$112,000	Amend budget between ie codes - based on actual expenditure	Significant
10207050	Public Conveniences	240	Utilities (Gas Water Etc)	\$1,600	\$389	\$1,600	\$0	No change	No change
10207050	Public Conveniences	250	Insurances	\$660	\$0	\$0	-\$660	Based on actual	Minor
10207150	Administration Allocated-302	320	Activity Based Distribution	\$43,354	\$22,379	\$43,354	\$0	End of year reallocation	No change
10208300	Depreciation Buildings-102	260	Depreciation On Assets	\$4,055	\$2,390	\$4,055	\$0	No change	No change
10307050	Administration Allocated-303	320	Activity Based Distribution	\$19,410	\$10,283	\$19,410	\$0	End of year reallocation	No change
10500130	Superannuation-105	216	Superannuation	\$0	\$8,601	\$11,328	\$11,328	Based on actual - directly allocated to sub program rather than end of year transfer	Moderate
10507002	Coastal Management (expenditure)	237	Contractors/Consultants	\$216,725	\$30,947	\$165,000	-\$51,725	Council Resolution 11.2.5 December 2020 (ENV/12) Unsuccessful in funding for Coastal Management Strategy	Significant
10507005	Drum Master 10507005	237	Contractors/Consultants	\$2,000	\$0	\$2,000	\$0	No change	No change
10507006	Coastal Monitoring	237	Contractors/Consultants	\$42,735	\$0	\$42,735	\$0	No change	No change
10507007	Oil Disposal Facility Gingga-10507007	237	Contractors/Consultants	\$200	\$0	\$200	\$0	No change	No change
10507008	Oil Disposal Facility Seabird-10507008	237	Contractors/Consultants	\$200	\$0	\$200	\$0	No change	No change
10507009	Oil Disposal Facility L/Point	237	Contractors/Consultants	\$1,500	\$0	\$1,500	\$0	No change	No change
10507010	Abandoned Vehicles/Environment	237	Contractors/Consultants	\$0	\$662	\$662	\$662	Based on actual	Minor
10507040	Water Sampling	237	Contractors/Consultants	\$300	\$0	\$300	\$0	No change	No change
10507052	Ellen Brookman Integrated Catchment Environment	280	Contributions & Donations	\$15,000	\$15,000	\$15,000	\$0	No change	No change
10507055	Lower Moore River Working Group Environmental	280	Contributions & Donations	\$5,000	\$5,000	\$5,000	\$0	No change	No change
10507065	Moore Catchment Council Environmental Allocation	280	Contributions & Donations	\$5,000	\$5,000	\$5,000	\$0	No change	No change
10507079	Coastal Photo Monitoring Project (exp)	236	Materials Purchased Direct	\$0	\$120	\$0	\$0	No change - journal required	No change
10507079	Coastal Photo Monitoring Project (exp)	237	Contractors/Consultants	\$183	\$0	\$183	\$0	No change	No change
10507080	Seabird Seawall Assessment & Maintenance	236	Materials Purchased Direct	\$24,381	\$0	\$24,381	\$0	No change	No change
10507086	Coastal Groynes Analysis	237	Contractors/Consultants	\$26,926	\$0	\$26,926	\$0	No change	No change
10507087	Design/Revision Lancelin Planning Forward (CMPAP)	237	Contractors/Consultants	\$133,670	\$0	\$153,433	\$19,763	Council Resolution 11.2.6 December 2020 (ENV/12)	Moderate
10507088	Transfer to Restricted Cash - Coastal Erosion Volunt	281	Other Expenditure	\$50,000	\$0	\$0	-\$50,000	Will be transferred to reserve - account 105S9025 and will be equal to the income received from coastal erosion levy less expenses incurred.	Significant
10507150	Administration Allocated-305	320	Activity Based Distribution	\$9,633	\$5,116	\$9,633	\$0	End of year reallocation	No change
10507200	Loan 127 - SB Erosion Extension Interest Payment	270	Interest & Financing Costs	\$3,510	\$3,510	\$3,510	\$0	No change	No change
10507200	Loan 127 - SB Erosion Extension Interest Payment	271	Accrued Interest On Loans	\$0	\$1,560	\$0	\$0	No change	No change
10508320	Depreciation Seabird Erosion Solution	260	Depreciation On Assets	\$220,609	\$130,019	\$220,609	\$0	No change	No change
10600000	Salaries-106	210	Salaries & Wages	\$308,606	\$241,535	\$298,606	-\$10,000	Change of allocation % in Regulatory Services - No overall change to expenditure - less sick leave taken	Moderate
10600120	Annual Leave Taken-106	210	Salaries & Wages	\$0	\$27,746	\$3,500	\$3,500	Reallocate budget to ie 210 from 212	Minor
10600120	Annual Leave Taken-106	212	Accrued Annual Leave	\$29,795	\$0	\$19,410	-\$10,385	Reallocate budget to ie 210 from 212	Moderate
10600125	Long Service Leave Accrued-106	215	Accrued Lsl	\$8,331	\$0	\$8,331	\$0	No change	No change
10600129	Sick Leave Taken-106	210	Salaries & Wages	\$0	\$8,781	\$10,000	\$10,000	Sick leave taken	Moderate



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10600130	Superannuation-106	216	Superannuation	\$43,221	\$25,166	\$43,221	\$0	No change	No change
10600131	Staff Recruitment Expenses-106	211	Employment On Costs	\$2,000	\$0	\$2,000	\$0	No change	No change
10600132	Conferences/Training	236	Materials Purchased Direct	\$5,000	\$0	\$5,000	\$0	No change	No change
10600133	Employee Gratuity-106	211	Employment On Costs	\$0	\$221	\$221	\$221	Based on actual	Minor
10600134	Uniforms-106	211	Employment On Costs	\$0	\$1,330	\$1,500	\$1,500	Reallocation of budget from ie 236 to 211	Minor
10600134	Uniforms-106	236	Materials Purchased Direct	\$1,500	\$0	\$0	\$1,500	Reallocation of budget from ie 236 to 211	Minor
10600135	Consultants Planning	237	Contractors/Consultants	\$10,000	\$1,320	\$3,000	-\$7,000	Offsets over expenditure in account 10600135	Moderate
10600136	General Mapping/Draft Services	237	Contractors/Consultants	\$3,000	\$0	\$3,000	\$0	No change	No change
10600137	Town Planning Scheme Review	237	Contractors/Consultants	\$25,000	\$12,966	\$32,000	\$7,000	Based on actual expenditure - offset by savings in 10600135	Moderate
10602106	Mobile Telephone Expenses-106	236	Materials Purchased Direct	\$500	\$234	\$500	\$0	No change	No change
10602107	Subscriptions-106	281	Other Expenditure	\$2,000	\$0	\$2,000	\$0	No change	No change
10602200	Advertising	282	Advertising	\$2,000	\$0	\$2,000	\$0	No change	No change
10602210	Advertising - Developers/Other	282	Advertising	\$0	\$206	\$0	\$0	No change - journal required	No change
10602250	Fringe Benefits Tax-106	211	Employment On Costs	\$17,700	\$8,212	\$17,700	\$0	No change	No change
10604075	Vehicle Expenses - GGG45	235	Plant Costs Non Recoverable	\$13,000	\$17,288	\$13,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
10604076	Vehicle Expenses - GGG	235	Plant Costs Non Recoverable	\$13,500	\$14,883	\$13,500	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
10607010	Legal Expenses	237	Contractors/Consultants	\$2,000	\$0	\$2,000	\$0	No change	No change
10607040	Other Expenses-106	236	Materials Purchased Direct	\$2,400	\$257	\$2,400	\$0	No change	No change
								Upper Coastal Facilities Cost Benefit Analysis Business Case Master Plan - Paid in 2020/21 but was a 2019/20 project - Offset account 11359255	Moderate
10607045	Community Facilities and Town Plans	237	Contractors/Consultants	\$0	\$6,982	\$6,982	\$6,982	End of year reallocation	No change
10607050	Administration Allocated-106	320	Activity Based Distribution	\$195,014	\$106,825	\$195,014	\$0	Loss on sale of assets	Minor
10607400	Loss On Sale Of Assets-106	290	Loss On Sale Of Assets	\$0	\$2,543	\$2,543	\$2,543	No change	No change
10703115	GG Community Resource Centre	210	Salaries & Wages	\$3,500	\$595	\$3,500	\$0	No change	No change
10703115	GG Community Resource Centre	230	Overhead Costs-Allocated	\$5,320	\$988	\$5,320	\$0	No change - EOY overhead allocations	No change
10703115	GG Community Resource Centre	231	Plant Operating Cost-Allocated	\$0	\$8	\$0	\$0	No change - reallocated at end of year	No change
10703115	GG Community Resource Centre	236	Materials Purchased Direct	\$150	\$350	\$350	\$200	Based on actual	Minor
10703115	GG Community Resource Centre	237	Contractors/Consultants	\$250	\$0	\$250	\$0	No change	No change
10703115	GG Community Resource Centre	280	Contributions & Donations	\$10,000	\$10,000	\$10,000	\$0	No change	No change
10703117	Gingin Police Station	210	Salaries & Wages	\$50	\$0	\$50	\$0	No change	No change
10703117	Gingin Police Station	230	Overhead Costs-Allocated	\$76	\$0	\$76	\$0	No change - EOY overhead allocations	No change
10703117	Gingin Police Station	231	Plant Operating Cost-Allocated	\$25	\$0	\$25	\$0	No change - reallocated at end of year	No change
10703117	Gingin Police Station	236	Materials Purchased Direct	\$150	\$0	\$150	\$0	No change	No change
10703117	Gingin Police Station	237	Contractors/Consultants	\$4,500	\$2,648	\$4,500	\$0	No change	No change
10705118	Gingin Cemetery-10705118	210	Salaries & Wages	\$4,500	\$3,466	\$4,500	\$0	No change	No change
10705118	Gingin Cemetery-10705118	230	Overhead Costs-Allocated	\$6,840	\$5,743	\$6,840	\$0	No change - EOY overhead allocations	No change
10705118	Gingin Cemetery-10705118	231	Plant Operating Cost-Allocated	\$50	\$608	\$50	\$0	No change - reallocated at end of year	No change
10705118	Gingin Cemetery-10705118	236	Materials Purchased Direct	\$0	\$20	\$0	\$0	No change - journal required	No change
10705118	Gingin Cemetery-10705118	237	Contractors/Consultants	\$10,000	\$3,580	\$10,000	\$0	No change	No change
10705118	Gingin Cemetery-10705118	250	Insurances	\$200	\$177	\$177	-\$23	Based on actual	Minor
10705120	36 Brockman Street - Cemetery Land	240	Utilities (Gas Water Etc)	\$300	\$176	\$300	\$0	No change	No change
10706010	Ablution Block - Granville Park	210	Salaries & Wages	\$250	\$1,454	\$1,200	\$950	Greater S&W than anticipated	Minor
10706010	Ablution Block - Granville Park	230	Overhead Costs-Allocated	\$380	\$2,273	\$380	\$0	No change - EOY overhead allocations	No change
10706010	Ablution Block - Granville Park	236	Materials Purchased Direct	\$1,500	\$25	\$1,500	\$0	No change	No change
10706010	Ablution Block - Granville Park	237	Contractors/Consultants	\$1,950	\$6,062	\$11,950	\$10,000	Reallocation of budget from public conveniences	Moderate
10706010	Ablution Block - Granville Park	240	Utilities (Gas Water Etc)	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Granville Park 11305101	Minor
10706010	Ablution Block - Granville Park	250	Insurances	\$260	\$0	\$0	-\$260	Based on actual	Minor
10706020	Ablution Block - Gabbadah Park	210	Salaries & Wages	\$250	\$125	\$150	-\$100	Less S&W than anticipated	Minor

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10706020	Abiution Block - Gabbadah Park	230	Overhead Costs Allocated	\$380	\$194	\$380	\$0	No change - EDY overhead allocations	No change
10706020	Abiution Block - Gabbadah Park	236	Materials Purchased Direct	\$1,500	\$0	\$1,500	\$0	No change	No change
10706020	Abiution Block - Gabbadah Park	237	Contractors/Consultants	\$2,120	\$5,232	\$7,120	\$5,000	Reallocation of budget from public conveniences	Moderate
10706020	Abiution Block - Gabbadah Park	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Gabbadah Park 11305202	Minor
10706020	Abiution Block - Gabbadah Park	250	Insurances	\$135	\$119	\$119	-\$16	Based on actual	Minor
10706022	Abiution Block - Guilderton Foreshore	210	Salaries & Wages	\$500	\$1,238	\$1,300	\$800	Greater S&W than anticipated.	Minor
10706022	Abiution Block - Guilderton Foreshore	230	Overhead Costs Allocated	\$760	\$2,059	\$760	\$0	No change - EDY overhead allocations	No change
10706022	Abiution Block - Guilderton Foreshore	236	Materials Purchased Direct	\$1,500	\$855	\$1,500	\$0	No change	No change
10706022	Abiution Block - Guilderton Foreshore	237	Contractors/Consultants	\$2,000	\$15,149	\$18,000	\$16,000	Reallocation of budget from public conveniences	Moderate
10706022	Abiution Block - Guilderton Foreshore	240	Utilities (Gas Water Etc)	\$2,000	\$1,506	\$2,000	\$0	No change	No change
10706022	Abiution Block - Guilderton Foreshore	250	Insurances	\$750	\$634	\$634	-\$116	Based on actual	Minor
10706030	Abiution Block - Lancelin Back Beach	210	Salaries & Wages	\$250	\$3,388	\$3,750	\$3,500	Greater S&W than anticipated.	Minor
10706030	Abiution Block - Lancelin Back Beach	230	Overhead Costs Allocated	\$380	\$5,634	\$380	\$0	No change - EDY overhead allocations	No change
10706030	Abiution Block - Lancelin Back Beach	236	Materials Purchased Direct	\$500	\$2,814	\$2,347	\$1,847	11359086 to offset portion of the over expenditure	Minor
10706030	Abiution Block - Lancelin Back Beach	237	Contractors/Consultants	\$1,950	\$4,266	\$6,000	\$4,050	11359086 to offset portion of the over expenditure	Minor
10706030	Abiution Block - Lancelin Back Beach	240	Utilities (Gas Water Etc)	\$1,500	\$3,606	\$4,500	\$3,000	11359086 to offset portion of the over expenditure	Minor
10706030	Abiution Block - Lancelin Back Beach	250	Insurances	\$200	\$165	\$165	-\$35	Based on actual	Minor
10706031	Abiution Block - Harold Park Lancelin	210	Salaries & Wages	\$250	\$1,785	\$1,750	\$1,500	Greater S&W than anticipated.	Minor
10706031	Abiution Block - Harold Park Lancelin	230	Overhead Costs Allocated	\$380	\$2,888	\$380	\$0	No change - EDY overhead allocations	No change
10706031	Abiution Block - Harold Park Lancelin	236	Materials Purchased Direct	\$1,500	\$506	\$500	-\$1,000	Based on actual	Minor
10706031	Abiution Block - Harold Park Lancelin	237	Contractors/Consultants	\$2,170	\$4,428	\$5,000	\$2,830	Public Conveniences 10207050	Minor
10706031	Abiution Block - Harold Park Lancelin	240	Utilities (Gas Water Etc)	\$2,000	\$0	\$0	\$2,000	Utilities charged to Harold Park 11305503	Minor
10706031	Abiution Block - Harold Park Lancelin	250	Insurances	\$420	\$363	\$363	-\$57	Based on actual	Minor
10706032	Abiution Block - Grace Darling Park Lancelin	210	Salaries & Wages	\$250	\$1,303	\$800	\$550	Greater S&W than anticipated.	Minor
10706032	Abiution Block - Grace Darling Park Lancelin	230	Overhead Costs Allocated	\$380	\$1,880	\$380	\$0	No change - EDY overhead allocations	No change
10706032	Abiution Block - Grace Darling Park Lancelin	236	Materials Purchased Direct	\$1,500	\$517	\$500	-\$1,000	Based on actual expenditure	Minor
10706032	Abiution Block - Grace Darling Park Lancelin	237	Contractors/Consultants	\$1,170	\$4,978	\$6,000	\$4,830	Public Conveniences 10207050	Minor
10706032	Abiution Block - Grace Darling Park Lancelin	240	Utilities (Gas Water Etc)	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Grace Darling Park 11305504	Minor
10706032	Abiution Block - Grace Darling Park Lancelin	250	Insurances	\$270	\$231	\$231	-\$39	Based on actual	Minor
10706033	Abiution Block - Wangaree Park Lancelin	210	Salaries & Wages	\$500	\$1,486	\$1,400	\$900	Greater S&W than anticipated.	Minor
10706033	Abiution Block - Wangaree Park Lancelin	230	Overhead Costs Allocated	\$760	\$2,391	\$760	\$0	No change - EDY overhead allocations	No change
10706033	Abiution Block - Wangaree Park Lancelin	236	Materials Purchased Direct	\$1,500	\$789	\$200	-\$1,300	Based on actual expenditure	Minor
10706033	Abiution Block - Wangaree Park Lancelin	237	Contractors/Consultants	\$2,000	\$4,428	\$5,500	\$3,500	Public Conveniences 10207050	Minor
10706033	Abiution Block - Wangaree Park Lancelin	240	Utilities (Gas Water Etc)	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Pioneer Park 11305501	Minor
10706033	Abiution Block - Wangaree Park Lancelin	250	Insurances	\$350	\$297	\$297	-\$53	Based on actual expenditure	Minor
10706034	Abiution Block - Pioneer Park Lancelin	210	Salaries & Wages	\$250	\$2,195	\$2,500	\$2,250	Greater S&W than anticipated.	Minor
10706034	Abiution Block - Pioneer Park Lancelin	230	Overhead Costs Allocated	\$380	\$3,649	\$380	\$0	No change - EDY overhead allocations	No change
10706034	Abiution Block - Pioneer Park Lancelin	236	Materials Purchased Direct	\$500	\$1,177	\$800	\$300	Based on actual expenditure	Minor
10706034	Abiution Block - Pioneer Park Lancelin	237	Contractors/Consultants	\$1,500	\$5,074	\$5,100	\$3,600	Public Conveniences 10207050	Minor
10706034	Abiution Block - Pioneer Park Lancelin	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Wangaree Park 11305502	Minor



**Rate Setting Statement in Detail  
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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10706034	Ablution Block - Pioneer Park Lancelin	250	Insurances	\$90	\$76	\$76	-\$14	Based on actual	Minor
10706040	Ablution Block - Key Biscayne Park	210	Salaries & Wages	\$250	\$1,050	\$1,000	\$750	Greater S&W than anticipated.	Minor
10706040	Ablution Block - Key Biscayne Park	230	Overhead Costs-Allocated	\$380	\$1,654	\$380	\$0	No change - EOY overhead allocations	No change
10706040	Ablution Block - Key Biscayne Park	236	Materials Purchased Direct	\$1,000	\$565	\$250	-\$750	Based on actual expenditure	Minor
10706040	Ablution Block - Key Biscayne Park	237	Contractors/Consultants	\$0	\$4,266	\$5,000	\$5,000	Based on actual and offset by budget allocation to Public Conveniences 10207050	Moderate
10706040	Ablution Block - Key Biscayne Park	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Key Biscayne Park 11305407	Minor
10706040	Ablution Block - Key Biscayne Park	250	Insurances	\$230	\$198	\$198	-\$32	Based on actual	Minor
10706041	Ablution Block - Ledge Point Oval	210	Salaries & Wages	\$250	\$657	\$650	\$400	Greater S&W than anticipated.	Minor
10706041	Ablution Block - Ledge Point Oval	230	Overhead Costs-Allocated	\$380	\$1,058	\$380	\$0	No change - EOY overhead allocations	No change
10706041	Ablution Block - Ledge Point Oval	236	Materials Purchased Direct	\$1,000	\$506	\$250	-\$750	Based on actual expenditure	Minor
10706041	Ablution Block - Ledge Point Oval	237	Contractors/Consultants	\$2,450	\$4,341	\$5,000	\$2,550	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706041	Ablution Block - Ledge Point Oval	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706041	Ablution Block - Ledge Point Oval	250	Insurances	\$290	\$248	\$248	-\$43	Based on actual	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	210	Salaries & Wages	\$250	\$632	\$600	\$350	Greater S&W than anticipated.	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	230	Overhead Costs-Allocated	\$380	\$1,002	\$380	\$0	No change - EOY overhead allocations	No change
10706042	Ablution Block - de Burgh Street Ledge Point	236	Materials Purchased Direct	\$0	\$506	\$100	\$100	Based on actual expenditure	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	237	Contractors/Consultants	\$1,950	\$4,446	\$5,000	\$3,050	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	240	Utilities (Gas Water Etc)	\$1,500	\$365	\$1,500	\$0	No change	No change
10706042	Ablution Block - de Burgh Street Ledge Point	250	Insurances	\$380	\$330	\$330	-\$50	Based on actual	Minor
10706050	Ablution Block - Seabird	210	Salaries & Wages	\$250	\$330	\$500	\$250	Greater S&W than anticipated.	Minor
10706050	Ablution Block - Seabird	230	Overhead Costs-Allocated	\$380	\$558	\$380	\$0	No change - EOY overhead allocations	No change
10706050	Ablution Block - Seabird	236	Materials Purchased Direct	\$1,000	\$46	\$500	-\$500	Based on actual expenditure	Minor
10706050	Ablution Block - Seabird	237	Contractors/Consultants	\$2,120	\$1,982	\$3,000	\$880	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706050	Ablution Block - Seabird	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706050	Ablution Block - Seabird	250	Insurances	\$220	\$182	\$182	-\$39	Based on actual	Minor
10706060	Ablution Block - Neergabby	210	Salaries & Wages	\$250	\$0	\$250	\$0	No change	No change
10706060	Ablution Block - Neergabby	230	Overhead Costs-Allocated	\$380	\$0	\$380	\$0	No change - EOY overhead allocations	No change
10706060	Ablution Block - Neergabby	236	Materials Purchased Direct	\$500	\$0	\$250	-\$250	Based on actual expenditure	Minor
10706060	Ablution Block - Neergabby	237	Contractors/Consultants	\$1,500	\$0	\$1,500	\$0	Based on actual and offset by budget allocation to Public Conveniences 10207050	No change
10706060	Ablution Block - Neergabby	240	Utilities (Gas Water Etc)	\$1,000	\$0	\$0	-\$1,000	Based on actual	Minor
10706060	Ablution Block - Neergabby	250	Insurances	\$450	\$396	\$396	-\$54	Based on actual	Minor
10706070	Ablution Block - Woodridge Recreation Complex	210	Salaries & Wages	\$250	\$296	\$296	\$46	Greater S&W than anticipated.	Minor
10706070	Ablution Block - Woodridge Recreation Complex	230	Overhead Costs-Allocated	\$380	\$493	\$380	\$0	No change - EOY overhead allocations	No change
10706070	Ablution Block - Woodridge Recreation Complex	236	Materials Purchased Direct	\$1,000	\$96	\$500	-\$500	Based on actual expenditure	Minor
10706070	Ablution Block - Woodridge Recreation Complex	237	Contractors/Consultants	\$1,500	\$2,559	\$4,000	\$2,500	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706070	Ablution Block - Woodridge Recreation Complex	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706070	Ablution Block - Woodridge Recreation Complex	250	Insurances	\$170	\$264	\$264	\$94	Based on actual	Minor
10706080	Ablution Block - Silver Creek	210	Salaries & Wages	\$250	\$89	\$90	-\$160	Based on actual	Minor
10706080	Ablution Block - Silver Creek	230	Overhead Costs-Allocated	\$380	\$154	\$380	\$0	No change - EOY overhead allocations	No change
10706080	Ablution Block - Silver Creek	236	Materials Purchased Direct	\$2,000	\$0	\$200	-\$1,800	Based on actual expenditure	Minor
10706080	Ablution Block - Silver Creek	237	Contractors/Consultants	\$1,500	\$2,413	\$3,000	\$1,500	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706080	Ablution Block - Silver Creek	240	Utilities (Gas Water Etc)	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706080	Ablution Block - Silver Creek	250	Insurances	\$100	\$79	\$79	-\$21	Based on actual	Minor
10707050	Administration Allocated-107	320	Activity Based Distribution	\$11,536	\$5,572	\$11,536	\$0	End of year reallocation	No change
10708300	Depreciation Buildings-107	260	Depreciation On Assets	\$1,700	\$1,002	\$1,700	\$0	No change	No change



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
				\$3,177,843	\$1,711,694	\$3,044,107	-\$133,736		
								Less S&W than anticipated. Offset over expenditure	
11103107	Granville Civic Centre	210	Salaries & Wages	\$3,500	\$1,692	\$2,500	-\$1,000	9103010.210	Minor
11103107	Granville Civic Centre	230	Overhead Costs-Allocated	\$5,320	\$2,468	\$5,320	\$0	No change - EOY overhead allocations	No change
11103107	Granville Civic Centre	231	Plant Operating Cost-Allocated	\$0	\$278	\$0	\$0	No change - reallocated at end of year	No change
11103107	Granville Civic Centre	236	Materials Purchased Direct	\$1,000	\$176	\$1,000	\$0	No change	No change
11103107	Granville Civic Centre	237	Contractors/Consultants	\$14,860	\$6,765	\$14,860	\$0	No change	No change
11103107	Granville Civic Centre	240	Utilities (Gas Water Etc)	\$18,000	\$12,422	\$18,000	\$0	No change	No change
11103107	Granville Civic Centre	250	Insurances	\$4,500	\$4,123	\$4,123	-\$377	Based on actual	Minor
11103204	Guilderton Hall	210	Salaries & Wages	\$2,000	\$1,026	\$2,000	\$0	No change	No change
11103204	Guilderton Hall	230	Overhead Costs-Allocated	\$3,040	\$1,717	\$3,040	\$0	No change - EOY overhead allocations	No change
11103204	Guilderton Hall	231	Plant Operating Cost-Allocated	\$100	\$21	\$100	\$0	No change - reallocated at end of year	No change
11103204	Guilderton Hall	236	Materials Purchased Direct	\$500	\$1,292	\$1,500	\$1,000	Greater expenditure than anticipated	Minor
								Payment to Guilderton Country Club for cleaning services - Offset with hire income received account	
11103204	Guilderton Hall	237	Contractors/Consultants	\$4,320	\$2,840	\$7,820	\$3,500	11113030	Minor
11103204	Guilderton Hall	240	Utilities (Gas Water Etc)	\$4,500	\$6,153	\$9,000	\$4,500	Based on actual	Minor
11103204	Guilderton Hall	250	Insurances	\$1,690	\$1,483	\$1,483	-\$207	Based on actual	Minor
11103303	Seabird Hall	210	Salaries & Wages	\$1,800	\$942	\$1,800	\$0	No change	No change
11103303	Seabird Hall	230	Overhead Costs-Allocated	\$2,736	\$1,598	\$2,736	\$0	No change - EOY overhead allocations	No change
11103303	Seabird Hall	236	Materials Purchased Direct	\$500	\$146	\$500	\$0	No change	No change
11103303	Seabird Hall	237	Contractors/Consultants	\$4,290	\$2,786	\$4,290	\$0	No change	No change
11103303	Seabird Hall	250	Insurances	\$800	\$778	\$778	-\$22	Based on actual	Minor
11103507	Lancelin Hall	210	Salaries & Wages	\$1,500	\$1,690	\$2,000	\$500	Greater S&W than anticipated	Minor
11103507	Lancelin Hall	230	Overhead Costs-Allocated	\$2,280	\$2,864	\$2,280	\$0	No change - EOY overhead allocations	No change
11103507	Lancelin Hall	236	Materials Purchased Direct	\$500	\$200	\$500	\$0	No change	No change
								Payment to Lancelin CWA for cleaning services - Offset with hire income received account 11113040	
11103507	Lancelin Hall	237	Contractors/Consultants	\$2,350	\$1,984	\$2,850	\$500		Minor
11103507	Lancelin Hall	240	Utilities (Gas Water Etc)	\$2,500	\$1,703	\$2,500	\$0	No change	No change
11103507	Lancelin Hall	250	Insurances	\$2,400	\$2,219	\$2,219	-\$181	Based on actual	Minor
11103801	Ocean Farm Hall	210	Salaries & Wages	\$1,200	\$1,227	\$1,400	\$200	Based on actual	Minor
11103801	Ocean Farm Hall	230	Overhead Costs-Allocated	\$1,824	\$2,019	\$1,824	\$0	No change - EOY overhead allocations	No change
11103801	Ocean Farm Hall	236	Materials Purchased Direct	\$1,000	\$128	\$1,000	\$0	No change	No change
11103801	Ocean Farm Hall	237	Contractors/Consultants	\$3,000	\$234	\$3,000	\$0	No change	No change
11103801	Ocean Farm Hall	240	Utilities (Gas Water Etc)	\$3,050	\$2,441	\$3,050	\$0	No change	No change
11103801	Ocean Farm Hall	250	Insurances	\$1,100	\$935	\$935	-\$165	Based on actual	Minor
								Less S&W than anticipated. Offsets over expenditure 10706034.210	
11103802	Woodridge Hall	210	Salaries & Wages	\$4,500	\$1,554	\$2,250	-\$2,250		Minor
11103802	Woodridge Hall	230	Overhead Costs-Allocated	\$6,840	\$2,351	\$6,840	\$0	No change - EOY overhead allocations	No change
11103802	Woodridge Hall	231	Plant Operating Cost-Allocated	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
11103802	Woodridge Hall	236	Materials Purchased Direct	\$2,000	\$502	\$2,000	\$0	No change	No change
11103802	Woodridge Hall	237	Contractors/Consultants	\$8,500	\$7,627	\$8,500	\$0	No change	No change
11103802	Woodridge Hall	240	Utilities (Gas Water Etc)	\$21,000	\$12,324	\$21,000	\$0	No change	No change
11103802	Woodridge Hall	250	Insurances	\$3,000	\$4,076	\$4,076	\$1,076	Based on actual	Minor
11103803	Sovereign House & Ablution Block	210	Salaries & Wages	\$1,050	\$213	\$250	-\$800	Based on actual	Minor
11103803	Sovereign House & Ablution Block	230	Overhead Costs-Allocated	\$1,596	\$374	\$1,596	\$0	No change - EOY overhead allocations	No change
11103803	Sovereign House & Ablution Block	236	Materials Purchased Direct	\$250	\$534	\$800	\$550	Based on actual	Minor
								Cleaning for Sovereign House - offset with income received for hall hire 11113015	
11103803	Sovereign House & Ablution Block	237	Contractors/Consultants	\$7,900	\$4,244	\$9,400	\$1,500		Minor
11103803	Sovereign House & Ablution Block	250	Insurances	\$650	\$612	\$612	-\$38	Based on actual	Minor
11103804	Seaview Park Community Hall-11103804	210	Salaries & Wages	\$1,200	\$1,649	\$1,200	\$0	No change	No change
11103804	Seaview Park Community Hall-11103804	230	Overhead Costs-Allocated	\$1,824	\$2,317	\$1,824	\$0	No change - EOY overhead allocations	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11103804	Seaview Park Community Hall-11103804	236	Materials Purchased Direct	\$250	\$109	\$250	\$0	No change	No change
11103804	Seaview Park Community Hall-11103804	237	Contractors/Consultants	\$3,000	\$40	\$3,000	\$0	No change	No change
11103804	Seaview Park Community Hall-11103804	250	Insurances	\$1,400	\$1,280	\$1,280	-\$120	Based on actual	Minor
11103805	Redfield Park Community Hall	210	Salaries & Wages	\$1,500	\$2,294	\$2,500	\$1,000	Greater S&W than anticipated.	Minor
11103805	Redfield Park Community Hall	230	Overhead Costs-Allocated	\$2,280	\$3,842	\$2,280	\$0	No change - EOY overhead allocations	No change
11103805	Redfield Park Community Hall	231	Plant Operating Cost-Allocated	\$0	\$150	\$0	\$0	No change - reallocated at end of year	No change
11103805	Redfield Park Community Hall	236	Materials Purchased Direct	\$500	\$185	\$500	\$0	No change	No change
11103805	Redfield Park Community Hall	237	Contractors/Consultants	\$1,900	\$3,805	\$4,100	\$2,200	Cleaning for Sovereign House - offset with income received for hall hire 11113035 - plus additional contractor costs	Minor
11103805	Redfield Park Community Hall	250	Insurances	\$0	\$216	\$216	\$216	Based on actual	Minor
11107050	Administration Allocated-111	320	Activity Based Distribution	\$33,701	\$16,732	\$33,701	\$0	End of year reallocation	No change
11108300	Depreciation Buildings-111	260	Depreciation On Assets	\$69,800	\$41,152	\$69,800	\$0	No change	No change
11203201	Guilderton Foreshore	210	Salaries & Wages	\$12,000	\$6,032	\$10,000	-\$2,000	Less S&W than anticipated. Offsets over expenditure 11305101.210	Minor
11203201	Guilderton Foreshore	230	Overhead Costs-Allocated	\$18,240	\$9,909	\$18,240	\$0	No change - EOY overhead allocations	No change
11203201	Guilderton Foreshore	231	Plant Operating Cost-Allocated	\$0	\$118	\$0	\$0	No change - reallocated at end of year	No change
11203201	Guilderton Foreshore	236	Materials Purchased Direct	\$3,500	\$1,106	\$3,500	\$0	No change	No change
11203201	Guilderton Foreshore	237	Contractors/Consultants	\$5,000	\$26,665	\$35,000	\$30,000	Works relating to cleaning services where budgeted for in Public Conv and charged incorrectly in the past. Correction with budget reallocation	Significant
11203201	Guilderton Foreshore	240	Utilities (Gas Water Etc)	\$3,300	\$2,289	\$3,300	\$0	No change	No change
11203201	Guilderton Foreshore	250	Insurances	\$2,600	\$2,397	\$2,397	-\$203	Based on actual	Minor
11203205	Guilderton Foreshore Boardwalk	210	Salaries & Wages	\$2,600	\$2,411	\$3,000	\$1,000	Greater S&W than anticipated	Minor
11203205	Guilderton Foreshore Boardwalk	230	Overhead Costs-Allocated	\$3,040	\$4,109	\$3,040	\$0	No change - EOY overhead allocations	No change
11203205	Guilderton Foreshore Boardwalk	236	Materials Purchased Direct	\$2,500	\$97	\$2,500	\$0	No change	No change
11203205	Guilderton Foreshore Boardwalk	250	Insurances	\$600	\$330	\$330	-\$270	Based on actual	Minor
11203216	Guilderton Groyne	210	Salaries & Wages	\$500	\$552	\$600	\$100	Greater S&W than anticipated	Minor
11203216	Guilderton Groyne	230	Overhead Costs-Allocated	\$760	\$946	\$760	\$0	No change - EOY overhead allocations	No change
11203216	Guilderton Groyne	231	Plant Operating Cost-Allocated	\$0	\$505	\$0	\$0	No change - reallocated at end of year	No change
11203216	Guilderton Groyne	236	Materials Purchased Direct	\$500	\$0	\$500	\$0	No change	No change
11203305	Seabird Foreshore	210	Salaries & Wages	\$250	\$38	\$250	\$0	No change	No change
11203305	Seabird Foreshore	230	Overhead Costs-Allocated	\$380	\$70	\$380	\$0	No change - EOY overhead allocations	No change
11203305	Seabird Foreshore	236	Materials Purchased Direct	\$450	\$111	\$450	\$0	No change	No change
11203305	Seabird Foreshore	237	Contractors/Consultants	\$500	\$0	\$500	\$0	No change	No change
11203305	Seabird Foreshore	250	Insurances	\$3,500	\$3,446	\$3,446	-\$54	Based on actual	Minor
11203402	Ledge Point Foreshore	210	Salaries & Wages	\$5,500	\$3,587	\$4,000	-\$1,500	Less S&W than anticipated. Offsets over expenditure 11203505.210	Minor
11203402	Ledge Point Foreshore	230	Overhead Costs-Allocated	\$8,360	\$5,668	\$8,360	\$0	No change - EOY overhead allocations	No change
11203402	Ledge Point Foreshore	231	Plant Operating Cost-Allocated	\$0	\$442	\$0	\$0	No change - EOY overhead allocations	No change
11203402	Ledge Point Foreshore	236	Materials Purchased Direct	\$2,000	\$343	\$2,000	\$0	No change	No change
11203402	Ledge Point Foreshore	237	Contractors/Consultants	\$0	\$190	\$190	\$190	Based on actual	Minor
11203402	Ledge Point Foreshore	240	Utilities (Gas Water Etc)	\$770	\$592	\$770	\$0	No change	No change
11203505	Lancelin Foreshore	210	Salaries & Wages	\$1,500	\$2,481	\$3,000	\$1,500	Greater S&W than anticipated	Minor
11203505	Lancelin Foreshore	230	Overhead Costs-Allocated	\$2,280	\$4,128	\$2,280	\$0	No change - EOY overhead allocations	No change
11203505	Lancelin Foreshore	231	Plant Operating Cost-Allocated	\$0	\$439	\$0	\$0	No change - reallocated at end of year	No change
11203505	Lancelin Foreshore	236	Materials Purchased Direct	\$2,000	\$5,300	\$7,500	\$5,500	Material costs higher than anticipated.	Moderate
11203505	Lancelin Foreshore	237	Contractors/Consultants	\$0	\$4,332	\$5,500	\$5,500	Contractor cost higher than anticipated due to animal waste.	Moderate
11205203	Beaches-Guilderton	210	Salaries & Wages	\$250	\$337	\$400	\$150	Greater S&W than anticipated	Minor
11205203	Beaches-Guilderton	230	Overhead Costs-Allocated	\$380	\$567	\$380	\$0	No change - EOY overhead allocations	No change
11205203	Beaches-Guilderton	236	Materials Purchased Direct	\$1,000	\$0	\$1,000	\$0	No change	No change



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11205203	Beaches-Guilderton	237	Contractors/Consultants	\$0	\$260	\$300	\$300	Greater expenditure than anticipated Less S&W than anticipated. Offsets over expenditure 11305805.210	Minor
11205302	Beaches-Seabird	210	Salaries & Wages	\$1,500	\$0	\$500	\$1,000	No change - EGY overhead allocations	No change
11205302	Beaches-Seabird	230	Overhead Costs-Allocated	\$2,280	\$0	\$2,280	\$0	No change - EGY overhead allocations	No change
11205302	Beaches-Seabird	237	Contractors/Consultants	\$1,000	\$0	\$1,000	\$0	No change	No change
11205404	Beaches-Ledge Point	210	Salaries & Wages	\$200	\$131	\$200	\$0	No change	No change
11205404	Beaches-Ledge Point	230	Overhead Costs-Allocated	\$304	\$228	\$304	\$0	No change - EGY overhead allocations	No change
11205506	Beaches-Lancelin	210	Salaries & Wages	\$1,500	\$576	\$1,500	\$0	No change	No change
11205506	Beaches-Lancelin	230	Overhead Costs-Allocated	\$2,280	\$969	\$2,280	\$0	No change - EGY overhead allocations	No change
11205507	LA Hinchcliffe Hill	210	Salaries & Wages	\$1,500	\$2,537	\$2,500	\$1,000	Greater S&W than anticipated.	Minor
11205507	LA Hinchcliffe Hill	230	Overhead Costs-Allocated	\$2,280	\$4,077	\$2,280	\$0	No change - EGY overhead allocations	No change
11205507	LA Hinchcliffe Hill	236	Materials Purchased Direct	\$0	\$311	\$500	\$500	Greater expenditure than anticipated	Minor
11205507	LA Hinchcliffe Hill	237	Contractors/Consultants	\$1,000	\$0	\$1,000	\$0	No change	No change
11207050	Administration Allocated-112	320	Activity Based Distribution	\$32,711	\$17,399	\$32,711	\$0	End of year reallocation	No change
11208300	Depreciation Buildings 112	260	Depreciation On Assets	\$19,792	\$11,664	\$19,792	\$0	No change	No change
11300000	Salaries & Wages	210	Salaries & Wages	\$84,531	\$57,807	\$84,531	\$0	No change	No change
11300005	Contract Relief	210	Salaries & Wages	\$15,000	\$0	\$8,000	-\$7,000	Transferred to 11300010 for swim school instructors Transferred from aquatic centre contract relief for	Moderate
11300010	Gingin Aquatic Centre Swim School Instructor Salaries	210	Salaries & Wages	\$0	\$5,742	\$7,000	\$7,000	swim school instructors 11300005	Moderate
11300120	Annual Leave Taken-113	210	Salaries & Wages	\$0	\$6,341	\$7,612	\$7,612	Transferred from ie 212 to 212	Moderate
11300120	Annual Leave Taken-113	212	Accrued Annual Leave	\$7,612	\$0	\$0	-\$7,612	Transferred from ie 212 to 212	Moderate
11300125	Long Service Leave Accrual	215	Accrued Lsl	\$2,105	\$0	\$2,105	\$0	No change	No change
11300130	Superannuation 113	216	Superannuation	\$12,944	\$8,120	\$12,944	\$0	No change	No change
11303034	GG Aquatic Centre - Swimming Lesson Expenditure	237	Contractors/Consultants	\$0	\$163	\$200	\$200	expenditure	Minor
11304100	Small Plant Operation Unallocated (Parks and Gardens)	235	Plant Costs Non Recoverable	\$37,800	\$20,700	\$37,800	\$0	end of year	No change
11304100	Small Plant Operation Unallocated (Parks and Gardens)	236	Materials Purchased Direct	\$0	\$2,452	\$2,200	\$2,200	Based on actual	Minor
11305101	GG Granville Park-11305101	210	Salaries & Wages	\$10,000	\$18,719	\$20,000	\$10,000	Greater S&W than anticipated.	Moderate
11305101	GG Granville Park-11305101	230	Overhead Costs-Allocated	\$15,200	\$28,709	\$15,200	\$0	No change - EGY overhead allocations	No change
11305101	GG Granville Park-11305101	231	Plant Operating Cost-Allocated	\$0	\$5,431	\$0	\$0	No change - reallocated at end of year	No change
11305101	GG Granville Park-11305101	236	Materials Purchased Direct	\$8,900	\$4,892	\$8,900	\$0	No change	No change
11305101	GG Granville Park-11305101	237	Contractors/Consultants	\$52,124	\$42,493	\$52,124	\$0	No change	No change
11305101	GG Granville Park-11305101	240	Utilities (Gas Water Etc)	\$7,500	\$4,247	\$7,500	\$0	No change	No change
11305101	GG Granville Park-11305101	250	Insurances	\$1,300	\$1,279	\$1,279	-\$21	Based on actual	Minor
11305102	GG Office Gardens/Lawn	210	Salaries & Wages	\$7,000	\$8,970	\$10,000	\$3,000	Greater S&W than anticipated.	Minor
11305102	GG Office Gardens/Lawn	230	Overhead Costs-Allocated	\$10,640	\$15,017	\$10,640	\$0	No change - EGY overhead allocations	No change
11305102	GG Office Gardens/Lawn	231	Plant Operating Cost-Allocated	\$200	\$940	\$200	\$0	No change - reallocated at end of year	No change
11305102	GG Office Gardens/Lawn	236	Materials Purchased Direct	\$6,000	\$5,047	\$6,000	\$0	No change	No change
11305102	GG Office Gardens/Lawn	237	Contractors/Consultants	\$14,500	\$8,412	\$31,950	\$17,450	Greater than anticipated contractor costs - offset with account 11305814 - Tree inspections Less S&W than anticipated. Offset by over expenditure 11205507.210	Moderate
11305103	GG Constable St Park	210	Salaries & Wages	\$2,500	\$982	\$1,500	-\$1,000	expenditure 11205507.210	Minor
11305103	GG Constable St Park	230	Overhead Costs-Allocated	\$3,800	\$1,670	\$3,800	\$0	No change - EGY overhead allocations	No change
11305103	GG Constable St Park	236	Materials Purchased Direct	\$200	\$273	\$300	\$100	Greater expenditure than anticipated Less S&W than anticipated. Transfer \$3.5k to	Minor
11305105	GG Recreation Ground-11305105	210	Salaries & Wages	\$11,500	\$6,173	\$8,000	-\$3,500	10706030.210	Minor
11305105	GG Recreation Ground-11305105	230	Overhead Costs-Allocated	\$17,480	\$9,492	\$17,480	\$0	No change - EGY overhead allocations	No change
11305105	GG Recreation Ground-11305105	231	Plant Operating Cost-Allocated	\$1,500	\$1,849	\$1,500	\$0	No change - reallocated at end of year	No change
11305105	GG Recreation Ground-11305105	235	Plant Costs Non Recoverable	\$0	\$42	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305105	GG Recreation Ground-11305105	236	Materials Purchased Direct	\$1,800	\$31	\$1,800	\$0 No change		No change
11305105	GG Recreation Ground-11305105	237	Contractors/Consultants	\$64,640	\$35,597	\$64,640	\$0 No change		No change
11305105	GG Recreation Ground-11305105	240	Utilities (Gas Water Etc)	\$4,000	\$2,794	\$4,000	\$0 No change		No change
11305105	GG Recreation Ground-11305105	250	Insurances	\$6,200	\$5,857	\$5,857	-\$343 Based on actual		Minor
11305119	GG Recreation Centre	210	Salaries & Wages	\$2,500	\$1,097	\$2,500	\$0 No change		No change
11305119	GG Recreation Centre	230	Overhead Costs-Allocated	\$3,800	\$1,880	\$3,800	\$0 No change - EOY overhead allocations		No change
11305119	GG Recreation Centre	231	Plant Operating Cost-Allocated	\$70	\$164	\$70	\$0 No change - reallocated at end of year		No change
11305119	GG Recreation Centre	236	Materials Purchased Direct	\$1,000	\$189	\$1,000	\$0 No change		No change
11305119	GG Recreation Centre	237	Contractors/Consultants	\$6,350	\$1,997	\$6,350	\$0 No change		No change
11305119	GG Recreation Centre	240	Utilities (Gas Water Etc)	\$1,000	\$0	\$1,000	\$0 No change		No change
11305120	GG Golf Club	210	Salaries & Wages	\$75	\$0	\$75	\$0 No change		No change
11305120	GG Golf Club	230	Overhead Costs-Allocated	\$114	\$0	\$114	\$0 No change - EOY overhead allocations		No change
11305120	GG Golf Club	237	Contractors/Consultants	\$0	\$452	\$500	\$500 Greater expenditure than anticipated		Minor
11305120	GG Golf Club	250	Insurances	\$2,200	\$2,104	\$2,104	-\$96 Based on actual		Minor
11305121	GG Pistol Club	210	Salaries & Wages	\$200	\$45	\$200	\$0 No change		No change
11305121	GG Pistol Club	230	Overhead Costs-Allocated	\$304	\$78	\$304	\$0 No change - EOY overhead allocations		No change
11305121	GG Pistol Club	231	Plant Operating Cost-Allocated	\$0	\$15	\$0	\$0 No change - reallocated at end of year		No change
11305121	GG Pistol Club	250	Insurances	\$650	\$635	\$635	-\$15 Based on actual		Minor
11305121	GG Pistol Club	281	Other Expenditure	\$0	\$15	\$15	\$15 Based on actual		Minor
11305123	GG Tennis Club	210	Salaries & Wages	\$75	\$0	\$75	\$0 No change		No change
11305123	GG Tennis Club	230	Overhead Costs-Allocated	\$114	\$0	\$114	\$0 No change - EOY overhead allocations		No change
11305123	GG Tennis Club	250	Insurances	\$0	\$1,198	\$1,198	\$1,198 Based on actual		Minor
11305124	GG Bowling Club	210	Salaries & Wages	\$100	\$0	\$100	\$0 No change		No change
11305124	GG Bowling Club	230	Overhead Costs-Allocated	\$152	\$0	\$152	\$0 No change - EOY overhead allocations		No change
11305124	GG Bowling Club	237	Contractors/Consultants	\$1,460	\$2,440	\$3,000	\$1,540 Greater expenditure than anticipated		Minor
11305124	GG Bowling Club	250	Insurances	\$3,335	\$3,290	\$3,290	-\$45 Based on actual		Minor
11305130	GG Racecourse	210	Salaries & Wages	\$500	\$274	\$500	\$0 No change		No change
11305130	GG Racecourse	230	Overhead Costs-Allocated	\$760	\$469	\$760	\$0 No change - EOY overhead allocations		No change
11305130	GG Racecourse	236	Materials Purchased Direct	\$200	\$143	\$200	\$0 No change		No change
11305130	GG Racecourse	237	Contractors/Consultants	\$1,900	\$200	\$1,900	\$0 No change		No change
11305130	GG Racecourse	250	Insurances	\$1,600	\$1,505	\$1,505	-\$95 Based on actual		Minor
11305131	GG Scout Group-11305131	210	Salaries & Wages	\$600	\$0	\$600	\$0 No change		No change
11305131	GG Scout Group-11305131	230	Overhead Costs-Allocated	\$912	\$0	\$912	\$0 No change - EOY overhead allocations		No change
11305131	GG Scout Group-11305131	237	Contractors/Consultants	\$0	\$40	\$100	\$100 Greater expenditure than anticipated		Minor
11305133	GG Hardcourt Clubhouse Bendigo Complex	210	Salaries & Wages	\$1,000	\$1,201	\$1,500	\$500 Greater S&W than anticipated		Minor
11305133	GG Hardcourt Clubhouse Bendigo Complex	230	Overhead Costs-Allocated	\$1,520	\$1,933	\$1,520	\$0 No change - EOY overhead allocations		No change
11305133	GG Hardcourt Clubhouse Bendigo Complex	236	Materials Purchased Direct	\$350	\$24	\$350	\$0 No change		No change
11305133	GG Hardcourt Clubhouse Bendigo Complex	237	Contractors/Consultants	\$2,000	\$40	\$2,000	\$0 No change		No change
11305133	GG Hardcourt Clubhouse Bendigo Complex	250	Insurances	\$1,500	\$0	\$0	-\$1,500 Based on actual		Minor
11305135	GG Hockey Pitch	210	Salaries & Wages	\$1,500	\$1,704	\$1,800	\$300 Greater S&W than anticipated		Minor
11305135	GG Hockey Pitch	230	Overhead Costs-Allocated	\$2,280	\$2,915	\$2,280	\$0 No change - EOY overhead allocations		No change
11305135	GG Hockey Pitch	236	Materials Purchased Direct	\$9,000	\$309	\$9,000	\$0 No change		No change
11305135	GG Hockey Pitch	237	Contractors/Consultants	\$24,004	\$12,377	\$24,004	\$0 No change		No change
11305136	GG Hard Court Courts	210	Salaries & Wages	\$500	\$60	\$500	\$0 No change		No change
11305136	GG Hard Court Courts	230	Overhead Costs-Allocated	\$760	\$95	\$760	\$0 No change - EOY overhead allocations		No change
11305136	GG Hard Court Courts	236	Materials Purchased Direct	\$250	\$0	\$250	\$0 No change		No change
11305136	GG Hard Court Courts	250	Insurances	\$3,000	\$2,750	\$2,750	-\$250 Based on actual		Minor
11305139	GG Three Bridges Trail Mtce	210	Salaries & Wages	\$500	\$1,368	\$1,400	\$900 Greater S&W than anticipated		Minor
11305139	GG Three Bridges Trail Mtce	230	Overhead Costs-Allocated	\$760	\$2,169	\$760	\$0 No change - EOY overhead allocations		No change
11305139	GG Three Bridges Trail Mtce	231	Plant Operating Cost-Allocated	\$0	\$201	\$0	\$0 No change - reallocated at end of year		No change
11305139	GG Three Bridges Trail Mtce	236	Materials Purchased Direct	\$250	\$53	\$250	\$0 No change		No change
11305139	GG Three Bridges Trail Mtce	237	Contractors/Consultants	\$500	\$0	\$500	\$0 No change		No change
11305140	Gingin Aquatic Centre Mtce (pool)	210	Salaries & Wages	\$4,000	\$2,145	\$4,000	\$0 No change		No change



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11305140	Gingin Aquatic Centre Mtce (pool)	230	Overhead Costs-Allocated	\$0	\$3,621	\$0	\$0	No change - EOY overhead allocations	No change
11305140	Gingin Aquatic Centre Mtce (pool)	236	Materials Purchased Direct	\$31,690	\$31,030	\$31,690	\$0	No change	No change
11305140	Gingin Aquatic Centre Mtce (pool)	237	Contractors/Consultants	\$10,980	\$7,370	\$10,980	\$0	No change	No change
11305140	Gingin Aquatic Centre Mtce (pool)	240	Utilities (Gas Water Etc)	\$15,600	\$10,761	\$15,600	\$0	No change	No change
11305140	Gingin Aquatic Centre Mtce (pool)	250	Insurances	\$4,300	\$4,096	\$4,096	-\$204	Based on actual	Minor
11305142	GG Sound Shell Granville Park	210	Salaries & Wages	\$300	\$259	\$300	\$0	No change	No change
11305142	GG Sound Shell Granville Park	230	Overhead Costs-Allocated	\$456	\$425	\$456	\$0	No change - EOY overhead allocations	No change
11305142	GG Sound Shell Granville Park	236	Materials Purchased Direct	\$350	\$64	\$350	\$0	No change	No change
11305142	GG Sound Shell Granville Park	237	Contractors/Consultants	\$0	\$228	\$250	\$250	Greater expenditure than anticipated	Minor
11305145	Pool Gardens Maintenance	210	Salaries & Wages	\$4,000	\$2,758	\$4,000	\$0	No change	No change
11305145	Pool Gardens Maintenance	230	Overhead Costs-Allocated	\$6,080	\$782	\$6,080	\$0	No change - EOY overhead allocations	No change
11305145	Pool Gardens Maintenance	236	Materials Purchased Direct	\$0	\$16	\$50	\$50	Greater expenditure than anticipated	Minor
11305147	Loan 130 - Ledge Point Country Club Cool Room 5/5	270	Interest & Financing Costs	\$451	\$232	\$451	\$0	No change	No change
11305147	Loan 130 - Ledge Point Country Club Cool Room 5/5	271	Accrued Interest On Loans	\$0	-\$50	\$0	\$0	No change	No change
11305202	GU Gabbadah Park	210	Salaries & Wages	\$1,000	\$1,306	\$1,400	\$400	Greater S&W than anticipated	Minor
11305202	GU Gabbadah Park	230	Overhead Costs-Allocated	\$1,520	\$2,133	\$1,520	\$0	No change - EOY overhead allocations	No change
11305202	GU Gabbadah Park	236	Materials Purchased Direct	\$500	\$172	\$500	\$0	No change	No change
11305202	GU Gabbadah Park	237	Contractors/Consultants	\$8,000	\$6,761	\$8,000	\$0	No change	No change
11305202	GU Gabbadah Park	240	Utilities (Gas Water Etc)	\$1,500	\$1,011	\$1,500	\$0	No change	No change
11305202	GU Gabbadah Park	250	Insurances	\$500	\$368	\$368	-\$132	Based on actual	Minor
11305207	GU Country Club	210	Salaries & Wages	\$450	\$32	\$450	\$0	No change	No change
11305207	GU Country Club	230	Overhead Costs-Allocated	\$684	\$62	\$684	\$0	No change - EOY overhead allocations	No change
11305207	GU Country Club	236	Materials Purchased Direct	\$150	\$0	\$150	\$0	No change	No change
11305207	GU Country Club	237	Contractors/Consultants	\$0	\$3,686	\$4,000	\$4,000	Faulty solar inverter unit - supply and install - Claimed on insurance - PR0028843 \$3,400	Minor
11305207	GU Country Club	250	Insurances	\$4,800	\$4,343	\$4,343	-\$457	Based on actual	Minor
11305208	GU Golf Club	210	Salaries & Wages	\$150	\$0	\$150	\$0	No change	No change
11305208	GU Golf Club	230	Overhead Costs-Allocated	\$228	\$0	\$228	\$0	No change - EOY overhead allocations	No change
11305208	GU Golf Club	250	Insurances	\$0	\$223	\$223	\$223	Based on actual	Minor
11305209	GU Skate Park/Mini Golf Area	210	Salaries & Wages	\$750	\$942	\$1,000	\$250	Greater S&W than anticipated	Minor
11305209	GU Skate Park/Mini Golf Area	230	Overhead Costs-Allocated	\$1,140	\$1,598	\$1,140	\$0	No change - EOY overhead allocations	No change
11305209	GU Skate Park/Mini Golf Area	237	Contractors/Consultants	\$11,318	\$7,178	\$11,318	\$0	No change	No change
11305209	GU Skate Park/Mini Golf Area	250	Insurances	\$490	\$464	\$464	-\$26	Based on actual	Minor
11305212	GU Silver Creek	210	Salaries & Wages	\$1,250	\$1,136	\$1,250	\$0	No change	No change
11305212	GU Silver Creek	230	Overhead Costs-Allocated	\$1,900	\$1,922	\$1,900	\$0	No change - EOY overhead allocations	No change
11305212	GU Silver Creek	231	Plant Operating Cost-Allocated	\$0	\$54	\$0	\$0	No change - reallocated at end of year	No change
11305212	GU Silver Creek	236	Materials Purchased Direct	\$1,650	\$0	\$100	-\$1,550	transfer to 11305212.237	Minor
11305212	GU Silver Creek	237	Contractors/Consultants	\$2,075	\$2,779	\$3,625	\$1,550	Contractor costs offset from material costs	Minor
11305212	GU Silver Creek	250	Insurances	\$50	\$23	\$23	-\$27	Based on actual	Minor
11305301	SB Recreation Grounds	210	Salaries & Wages	\$500	\$553	\$1,000	\$500	Greater S&W than anticipated	Minor
11305301	SB Recreation Grounds	230	Overhead Costs-Allocated	\$780	\$944	\$780	\$0	No change - EOY overhead allocations	No change
11305301	SB Recreation Grounds	237	Contractors/Consultants	\$16,903	\$9,941	\$16,903	\$0	No change	No change
11305301	SB Recreation Grounds	250	Insurances	\$500	\$464	\$464	-\$36	Based on actual	Minor
11305305	SB Douglas Park	210	Salaries & Wages	\$400	\$426	\$400	\$0	No change	No change
11305305	SB Douglas Park	230	Overhead Costs-Allocated	\$608	\$692	\$608	\$0	No change - EOY overhead allocations	No change
11305305	SB Douglas Park	231	Plant Operating Cost-Allocated	\$0	\$18	\$0	\$0	No change - EOY overhead allocations	No change
11305305	SB Douglas Park	236	Materials Purchased Direct	\$200	\$0	\$200	\$0	No change	No change
11305305	SB Douglas Park	237	Contractors/Consultants	\$10,227	\$5,274	\$10,227	\$0	No change	No change
11305305	SB Douglas Park	250	Insurances	\$300	\$287	\$287	-\$13	Based on actual	Minor
11305306	SB - Tully View Park	210	Salaries & Wages	\$350	\$293	\$350	\$0	No change	No change
11305306	SB - Tully View Park	230	Overhead Costs-Allocated	\$532	\$462	\$532	\$0	No change - EOY overhead allocations	No change
11305306	SB - Tully View Park	231	Plant Operating Cost-Allocated	\$0	\$35	\$0	\$0	No change - reallocated at end of year	No change

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11305306	SB Tully View Park	237	Contractors/Consultants	\$750	\$0	\$750	\$0	No change	No change
11305306	SB Tully View Park	250	Insurances	\$25	\$25	\$25	-\$1	Based on actual	Minor
								Less S&W than anticipated. Offsets over	
11305401	LP Recreation Ground	210	Salaries & Wages	\$9,000	\$5,500	\$7,500	-\$1,500	expenditure 10706031.210	Minor
11305401	LP Recreation Ground	230	Overhead Costs-Allocated	\$13,680	\$6,971	\$13,680	\$0	No change - EOY overhead allocations	No change
11305401	LP Recreation Ground	236	Materials Purchased Direct	\$1,000	\$1,416	\$1,500	\$500	Greater expenditure than anticipated	Minor
11305401	LP Recreation Ground	237	Contractors/Consultants	\$24,216	\$15,974	\$24,216	\$0	No change	No change
11305401	LP Recreation Ground	240	Utilities (Gas Water Etc)	\$400	\$0	\$400	\$0	No change	No change
11305401	LP Recreation Ground	250	Insurances	\$1,100	\$942	\$942	-\$158	Based on actual	Minor
11305405	LP Country Club	210	Salaries & Wages	\$500	\$0	\$500	\$0	No change	No change
11305405	LP Country Club	230	Overhead Costs-Allocated	\$760	\$0	\$760	\$0	No change - EOY overhead allocations	No change
11305405	LP Country Club	236	Materials Purchased Direct	\$400	\$0	\$400	\$0	No change	No change
11305405	LP Country Club	237	Contractors/Consultants	\$4,750	\$3,030	\$4,750	\$0	No change	No change
11305405	LP Country Club	250	Insurances	\$6,500	\$5,938	\$5,938	-\$562	Based on actual	Minor
								Less S&W than anticipated. Offsets over	
11305407	LP Key Biscayne Park	210	Salaries & Wages	\$7,500	\$4,355	\$6,000	-\$1,500	expenditure 9103030.210	Minor
11305407	LP Key Biscayne Park	230	Overhead Costs-Allocated	\$11,400	\$7,013	\$11,400	\$0	No change - EOY overhead allocations	No change
11305407	LP Key Biscayne Park	236	Materials Purchased Direct	\$1,000	\$565	\$1,000	\$0	No change	No change
11305407	LP Key Biscayne Park	237	Contractors/Consultants	\$20,858	\$13,034	\$20,858	\$0	No change	No change
11305407	LP Key Biscayne Park	240	Utilities (Gas Water Etc)	\$7,000	\$2,971	\$7,000	\$0	No change	No change
11305407	LP Key Biscayne Park	250	Insurances	\$470	\$441	\$441	-\$29	Based on actual	Minor
11305408	LP Golf Club	210	Salaries & Wages	\$75	\$0	\$75	\$0	No change	No change
11305408	LP Golf Club	230	Overhead Costs-Allocated	\$114	\$0	\$114	\$0	No change - EOY overhead allocations	No change
11305408	LP Golf Club	236	Materials Purchased Direct	\$150	\$0	\$150	\$0	No change	No change
11305408	LP Golf Club	240	Utilities (Gas Water Etc)	\$7,500	\$5,389	\$7,500	\$0	No change	No change
11305408	LP Golf Club	250	Insurances	\$0	\$333	\$333	\$333	Based on actual	Minor
11305501	LA Pioneer Park	210	Salaries & Wages	\$850	\$2,348	\$2,500	\$1,650	Greater S&W than anticipated	Minor
11305501	LA Pioneer Park	230	Overhead Costs-Allocated	\$1,292	\$3,805	\$1,292	\$0	No change - EOY overhead allocations	No change
11305501	LA Pioneer Park	236	Materials Purchased Direct	\$2,500	\$325	\$1,500	-\$1,000	Material costs less than anticipated	Minor
11305501	LA Pioneer Park	237	Contractors/Consultants	\$12,397	\$5,118	\$12,397	\$0	No change	No change
11305501	LA Pioneer Park	240	Utilities (Gas Water Etc)	\$0	\$434	\$1,000	\$1,000	Based on actual	Minor
11305501	LA Pioneer Park	250	Insurances	\$170	\$142	\$142	-\$28	Based on actual	Minor
11305502	LA Wangaree Park	210	Salaries & Wages	\$11,000	\$5,408	\$11,000	\$0	No change	No change
11305502	LA Wangaree Park	230	Overhead Costs-Allocated	\$16,720	\$8,689	\$16,720	\$0	No change - EOY overhead allocations	No change
11305502	LA Wangaree Park	236	Materials Purchased Direct	\$4,000	\$1,403	\$4,000	\$0	No change	No change
11305502	LA Wangaree Park	237	Contractors/Consultants	\$17,995	\$10,475	\$17,995	\$0	No change	No change
11305502	LA Wangaree Park	240	Utilities (Gas Water Etc)	\$2,500	\$2,274	\$2,500	\$0	No change	No change
11305502	LA Wangaree Park	250	Insurances	\$270	\$224	\$224	-\$46	Based on actual	Minor
								Less S&W than anticipated. Offsets over	
11305503	LA Harold Park	210	Salaries & Wages	\$9,000	\$5,098	\$7,000	\$2,000	expenditure 11305812.210	Minor
11305503	LA Harold Park	230	Overhead Costs-Allocated	\$13,680	\$8,310	\$13,680	\$0	No change - EOY overhead allocations	No change
11305503	LA Harold Park	236	Materials Purchased Direct	\$3,500	\$744	\$3,500	\$0	No change	No change
11305503	LA Harold Park	237	Contractors/Consultants	\$12,612	\$5,905	\$12,612	\$0	No change	No change
11305503	LA Harold Park	240	Utilities (Gas Water Etc)	\$6,000	\$3,073	\$6,000	\$0	No change	No change
11305503	LA Harold Park	250	Insurances	\$450	\$373	\$373	\$77	Based on actual	Minor
11305504	LA Grace Darling Park	210	Salaries & Wages	\$11,000	\$4,693	\$11,000	\$0	No change	No change
11305504	LA Grace Darling Park	230	Overhead Costs-Allocated	\$16,720	\$7,603	\$16,720	\$0	No change - EOY overhead allocations	No change
11305504	LA Grace Darling Park	231	Plant Operating Cost-Allocated	\$250	\$36	\$250	\$0	No change - reallocated at end of year	No change
11305504	LA Grace Darling Park	236	Materials Purchased Direct	\$5,000	\$725	\$5,000	\$0	No change	No change
11305504	LA Grace Darling Park	237	Contractors/Consultants	\$5,105	\$1,666	\$5,105	\$0	No change	No change
11305504	LA Grace Darling Park	240	Utilities (Gas Water Etc)	\$1,800	\$868	\$1,800	\$0	No change	No change
11305504	LA Grace Darling Park	250	Insurances	\$600	\$497	\$497	-\$103	Based on actual	Minor
11305505	LA Recreation Ground	210	Salaries & Wages	\$1,500	\$260	\$1,500	\$0	No change	No change



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305505	LA Recreation Ground	230	Overhead Costs-Allocated	\$2,280	\$453	\$2,280	\$0	No change - EOY overhead allocations	No change
11305505	LA Recreation Ground	236	Materials Purchased Direct	\$1,000	\$0	\$5,500	\$4,500	Transfer between ie codes	Minor
11305505	LA Recreation Ground	237	Contractors/Consultants	\$53,359	\$33,229	\$48,859	-\$4,500	Transfer between ie codes	Minor
11305509	LA Sporting Complex-11305509	210	Salaries & Wages	\$3,000	\$1,739	\$3,000	\$0	No change	No change
11305509	LA Sporting Complex-11305509	230	Overhead Costs-Allocated	\$4,560	\$2,955	\$4,560	\$0	No change - EOY overhead allocations	No change
11305509	LA Sporting Complex-11305509	231	Plant Operating Cost-Allocated	\$500	\$43	\$500	\$0	No change - reallocated at end of year	No change
11305509	LA Sporting Complex-11305509	236	Materials Purchased Direct	\$500	\$287	\$500	\$0	No change	No change
11305509	LA Sporting Complex-11305509	237	Contractors/Consultants	\$6,150	\$1,514	\$3,650	-\$2,500	Contractor costs less than anticipated.	Minor
11305509	LA Sporting Complex-11305509	250	Insurances	\$6,800	\$6,474	\$6,474	-\$326	Based on actual	Minor
11305517	LA Volunteer Marine Rescue Group (Inc)	250	Insurances	\$2,000	\$2,286	\$2,286	\$286	Based on actual	Minor
11305518	LA Angling & Aquatic Club	250	Insurances	\$2,700	\$2,567	\$2,567	-\$133	Based on actual	Minor
11305520	LA Off-road Vehicle Area	210	Salaries & Wages	\$15,000	\$839	\$15,000	\$0	No change	No change
11305520	LA Off-road Vehicle Area	230	Overhead Costs-Allocated	\$100	\$1,401	\$100	\$0	No change - EOY overhead allocations	No change
11305520	LA Off-road Vehicle Area	236	Materials Purchased Direct	\$5,000	\$8,875	\$5,000	\$0	No change - transfer between materials & contractors	No change
11305520	LA Off-road Vehicle Area	237	Contractors/Consultants	\$27,500	\$10,032	\$27,500	\$0	No change - transfer between materials & contractors	No change
11305524	LA Off-Road Vehicle Area Boundary Delineation	237	Contractors/Consultants	\$15,000	\$0	\$15,000	\$0	No change	No change
11305525	Playground Repairs/Maintenance	210	Salaries & Wages	\$2,500	\$1,026	\$2,500	\$0	No change	No change
11305525	Playground Repairs/Maintenance	230	Overhead Costs-Allocated	\$3,800	\$1,742	\$3,800	\$0	No change - EOY overhead allocations	No change
11305525	Playground Repairs/Maintenance	231	Plant Operating Cost-Allocated	\$150	\$0	\$150	\$0	No change - reallocated at end of year	No change
11305525	Playground Repairs/Maintenance	236	Materials Purchased Direct	\$2,500	\$0	\$2,500	\$0	No change	No change
11305525	Playground Repairs/Maintenance	237	Contractors/Consultants	\$2,000	\$0	\$2,000	\$0	No change	No change
11305525	Playground Repairs/Maintenance	250	Insurances	\$1,000	\$967	\$967	-\$33	Based on actual	Minor
11305526	LS - Lancelin South Public Open Space	210	Salaries & Wages	\$1,800	\$1,747	\$1,800	\$0	No change	No change
11305526	LS - Lancelin South Public Open Space	230	Overhead Costs-Allocated	\$2,736	\$2,928	\$2,736	\$0	No change - EOY overhead allocations	No change
11305526	LS - Lancelin South Public Open Space	231	Plant Operating Cost-Allocated	\$50	\$46	\$50	\$0	No change - reallocated at end of year	No change
11305526	LS - Lancelin South Public Open Space	236	Materials Purchased Direct	\$2,500	\$14	\$2,500	\$0	No change	No change
11305526	LS - Lancelin South Public Open Space	237	Contractors/Consultants	\$13,742	\$7,086	\$13,742	\$0	No change	No change
11305526	LS - Lancelin South Public Open Space	240	Utilities (Gas Water Etc)	\$1,500	\$1,432	\$1,500	\$0	No change	No change
11305527	Playground Strategic Plan	237	Contractors/Consultants	\$30,000	\$3,495	\$5,000	-\$25,000	Savings transferred to Regional Playground project as per Council Resolution	Significant
11305811	Neergabby Rec Ground	210	Salaries & Wages	\$1,500	\$611	\$1,500	\$0	No change	No change
11305811	Neergabby Rec Ground	230	Overhead Costs-Allocated	\$2,280	\$1,032	\$2,280	\$0	No change - EOY overhead allocations	No change
11305811	Neergabby Rec Ground	231	Plant Operating Cost-Allocated	\$100	\$0	\$100	\$0	No change - reallocated at end of year	No change
11305811	Neergabby Rec Ground	236	Materials Purchased Direct	\$2,000	\$0	\$2,000	\$0	No change	No change
11305811	Neergabby Rec Ground	237	Contractors/Consultants	\$11,875	\$11,226	\$11,875	\$0	No change	No change
11305811	Neergabby Rec Ground	240	Utilities (Gas Water Etc)	\$1,500	\$1,430	\$1,500	\$0	No change	No change
11305811	Neergabby Rec Ground	250	Insurances	\$600	\$721	\$721	\$121	Based on actual	Minor
11305812	Parks/Gardens General	210	Salaries & Wages	\$19,150	\$13,060	\$19,150	\$2,000	Greater S&W than anticipated.	Minor
11305812	Parks/Gardens General	230	Overhead Costs-Allocated	\$26,068	\$21,601	\$26,068	\$0	No change - EOY overhead allocations	No change
11305812	Parks/Gardens General	231	Plant Operating Cost-Allocated	\$5,700	\$22,787	\$5,700	\$0	No change - reallocated at end of year	No change
11305812	Parks/Gardens General	236	Materials Purchased Direct	\$17,500	\$14,101	\$20,000	\$2,500	Park materials higher than anticipated.	Minor
11305812	Parks/Gardens General	237	Contractors/Consultants	\$43,964	\$20,871	\$43,964	\$0	No change	No change
11305812	Parks/Gardens General	240	Utilities (Gas Water Etc)	\$25,000	\$20,413	\$25,000	\$0	No change	No change
11305812	Parks/Gardens General	250	Insurances	\$250	\$0	\$0	-\$250	Based on actual	Minor
11305813	Woodridge Recreation Grounds	210	Salaries & Wages	\$5,000	\$3,011	\$5,000	\$0	No change	No change
11305813	Woodridge Recreation Grounds	230	Overhead Costs-Allocated	\$7,600	\$4,878	\$7,600	\$0	No change - EOY overhead allocations	No change
11305813	Woodridge Recreation Grounds	231	Plant Operating Cost-Allocated	\$40	\$28	\$40	\$0	No change - reallocated at end of year	No change
11305813	Woodridge Recreation Grounds	236	Materials Purchased Direct	\$750	\$17	\$750	\$0	No change	No change
11305813	Woodridge Recreation Grounds	237	Contractors/Consultants	\$18,201	\$4,076	\$18,201	\$0	No change	No change
11305813	Woodridge Recreation Grounds	250	Insurances	\$160	\$1,095	\$1,095	\$935	Based on actual	Minor

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305814	Tree Inspections - Public Open Space (POS)	237	Contractors/Consultants	\$20,000	\$2,550	\$2,550	-\$17,450	Inspection works not required, remedial tree works required. Offset over expenditure 11305102.237	Moderate
11307030	Gingin Shire Events Suite	210	Salaries & Wages	\$0	\$841	\$841	\$841	\$841 Based on actual	Minor
11307030	Gingin Shire Events Suite	230	Overhead Costs-Allocated	\$0	\$926	\$926	\$926	\$926 Based on actual	Minor
11307030	Gingin Shire Events Suite	231	Plant Operating Cost-Allocated	\$0	\$1,249	\$1,249	\$1,249	\$1,249 Based on actual	Minor
11307030	Gingin Shire Events Suite	236	Materials Purchased Direct	\$60,000	\$7,944	\$72,000	\$12,000	150th Anniversary Event for Gingin	Moderate
11307030	Gingin Shire Events Suite	237	Contractors/Consultants	\$0	\$62	\$0	\$0	No change	No change
11307035	Gingin Shire Community Festivals	210	Salaries & Wages	\$4,040	\$579	\$4,040	\$0	No change	No change
11307035	Gingin Shire Community Festivals	230	Overhead Costs-Allocated	\$6,141	\$970	\$6,141	\$0	No change - EOY overhead allocations	No change
11307035	Gingin Shire Community Festivals	236	Materials Purchased Direct	\$0	\$2,876	\$3,000	\$3,000	Based on actual	Minor
11307035	Gingin Shire Community Festivals	280	Contributions & Donations	\$14,742	\$6,742	\$14,702	-\$40	\$2,000 duplicated in the 20/21 Budget for the Ledge Point Events. EMCCS approved the transfer of these funds to the Lancelin Primary School Canberra Camp - Account 6107035. Incorrect CRC approved event carried forward from 19/20 (Easter Hunt \$742). Should've been Rock N Arts in the Park \$2,702. Variation of \$1,960 to be included in revised budget.	Minor
11307050	Administration Allocated-11307050	320	Activity Based Distribution	\$209,529	\$97,035	\$209,529	\$0	End of year reallocation	No change
11307138	Loan 114 - Guilderton C/Club (Council) Interest Pay	270	Interest & Financing Costs	\$25,804	\$13,215	\$25,804	\$0	No change	No change
11307138	Loan 114 - Guilderton C/Club (Council) Interest Pay	271	Accrued Interest On Loans	\$0	\$3,017	\$0	\$0	No change	No change
11307158	Loan 120 - Netball Facility Interest Payment	270	Interest & Financing Costs	\$17,292	\$8,829	\$17,292	\$0	No change	No change
11307158	Loan 120 - Netball Facility Interest Payment	271	Accrued Interest On Loans	\$0	-\$579	\$0	\$0	No change	No change
11307159	Loan 124 - Regional Hardcourt Facility Interest Pay	270	Interest & Financing Costs	\$10,295	\$5,255	\$10,295	\$0	No change	No change
11307159	Loan 124 - Regional Hardcourt Facility Interest Pay	271	Accrued Interest On Loans	\$0	-\$775	\$0	\$0	No change	No change
11307241	Loan 126 - GG Aquatic Centre (Council) Interest Pay	270	Interest & Financing Costs	\$2,846	\$2,846	\$2,846	\$0	No change	No change
11307241	Loan 126 - GG Aquatic Centre (Council) Interest Pay	271	Accrued Interest On Loans	\$0	-\$1,211	\$0	\$0	No change	No change
11307250	Administration Allocated-11307250	320	Activity Based Distribution	\$25,821	\$16,657	\$25,821	\$0	End of year reallocation	No change
11308300	Depreciation Buildings-113	260	Depreciation On Assets	\$433,050	\$251,927	\$433,050	\$0	No change	No change
11308311	Depreciation Furniture & Equip	260	Depreciation On Assets	\$1,500	\$885	\$1,500	\$0	No change	No change
11308320	Depreciation Furniture-113	260	Depreciation On Assets	\$3,450	\$1,690	\$3,450	\$0	No change	No change
11308340	Depreciation Infrastructure Parks	260	Depreciation On Assets	\$773,337	\$461,606	\$773,337	\$0	No change	No change
11308350	Depreciation Infrastructure Other-113	260	Depreciation On Assets	\$339,015	\$193,684	\$339,015	\$0	No change	No change
11403013	TV Retransmission System-11403013	210	Salaries & Wages	\$2,500	\$980	\$2,500	\$0	No change	No change
11403013	TV Retransmission System-11403013	230	Overhead Costs-Allocated	\$3,800	\$1,667	\$3,800	\$0	No change - EOY overhead allocations	No change
11403013	TV Retransmission System-11403013	236	Materials Purchased Direct	\$1,300	\$0	\$1,300	\$0	No change	No change
11403013	TV Retransmission System-11403013	237	Contractors/Consultants	\$5,000	\$3,051	\$5,000	\$0	No change	No change
11403013	TV Retransmission System-11403013	240	Utilities (Gas Water Etc)	\$8,000	\$6,910	\$8,000	\$0	No change	No change
11403013	TV Retransmission System-11403013	250	Insurances	\$420	\$395	\$395	-\$25	Based on actual	Minor
11407050	Administration Allocated-114	320	Activity Based Distribution	\$5,365	\$2,985	\$5,365	\$0	End of year reallocation	No change
11408300	Depreciation Buildings-114	260	Depreciation On Assets	\$150	\$88	\$150	\$0	No change	No change
11500000	Salaries Gingin Library	210	Salaries & Wages	\$21,891	\$14,157	\$19,968	-\$1,923	CRC to manage Gingin library - costs transferred to account 11507020 - contractors - less sick leave taken	Minor
11500010	Salaries Lancelin Library	210	Salaries & Wages	\$32,047	\$23,980	\$32,047	\$0	No change	No change
11500120	Library (Gingin) Annual Leave Taken	212	Accrued Annual Leave	\$2,144	\$0	\$0	\$2,144	CRC to manage Gingin library - costs transferred to account 11507020 - contractors	Minor
11500121	Library (Lancelin) Annual Leave Taken	210	Salaries & Wages	\$0	\$4,451	\$3,343	\$3,343	Amend budget allocation - ie 212 to 210	Minor
11500121	Library (Lancelin) Annual Leave Taken	212	Accrued Annual Leave	\$3,138	\$0	\$0	-\$3,138	Amend budget allocation - ie 212 to 210	Minor
11500125	Long Service Leave - Lancelin Library	215	Accrued Lsl	\$1,461	\$0	\$1,461	\$0	No change	No change
11500129	Library (Lancelin) Sick Leave Taken	210	Salaries & Wages	\$0	\$2,127	\$1,923	\$1,923	Sick leave taken	Minor



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11500130	Library (Gingin) Superannuation	216	Superannuation	\$2,283	\$1,372	\$1,372	-\$911	CRC to manage Gingin library - costs transferred to account 11507020 - contractors	Minor
11500131	Library (Lancelin) Superannuation	216	Superannuation	\$3,343	\$3,008	\$3,343	\$0	No change	No change
11507010	Book Purchases Library	236	Materials Purchased Direct	\$300	\$0	\$300	\$0	No change	No change
11507020	Gingin Library Operating Expenditure	210	Salaries & Wages	\$100	\$0	\$100	\$0	No change	No change
11507020	Gingin Library Operating Expenditure	230	Overhead Costs-Allocated	\$150	\$561	\$150	\$0	No change - EOY overhead allocations	No change
11507020	Gingin Library Operating Expenditure	236	Materials Purchased Direct	\$3,995	\$1,091	\$3,995	\$0	No change	No change
11507020	Gingin Library Operating Expenditure	237	Contractors/Consultants	\$0	\$6,000	\$12,000	\$12,000	CRC Management agreement (\$6,000 per qtr)	Moderate
11507020	Gingin Library Operating Expenditure	250	Insurances	\$200	\$0	\$0	-\$200	Based on actual	Minor
11507030	Other Expenses - Lancelin Library	236	Materials Purchased Direct	\$3,228	\$623	\$1,728	-\$1,500	School competitions/learning initiatives reduced by \$500. Library furniture and shelving reduced by \$1,000.	Minor
11507040	Other Expenses - Gullerton Library	250	Insurances	\$240	\$222	\$222	-\$18	Based on actual	Minor
11507050	Administration Allocated-115	320	Activity Based Distribution	\$22,587	\$12,224	\$22,587	\$0	End of year reallocation	No change
11603126	Old Granville Building-11603126	237	Contractors/Consultants	\$13,500	\$7,550	\$20,500	\$7,000	Heritage Conservation Management Plan costs not captured/invoiced in 2019/20. Offset from project savings from Woodridge Hall account 11159058.	Moderate
11603126	Old Granville Building-11603126	250	Insurances	\$1,700	\$1,648	\$1,648	-\$52	Based on actual	Minor
11607150	Administration Allocated 116	320	Activity Based Distribution	\$9,236	\$4,251	\$9,236	\$0	End of year reallocation	No change
11608300	Depreciation Buildings-116	260	Depreciation On Assets	\$15,560	\$9,170	\$15,560	\$0	No change	No change
11608340	Depreciation History Books-116	260	Depreciation On Assets	\$0	-\$19	\$0	\$0	Based on actual	Minor
				<b>\$3,841,596</b>	<b>\$2,349,110</b>	<b>\$3,918,766</b>	<b>\$77,171</b>		
12205110	Gingin Rural Industrial Depot	210	Salaries & Wages	\$2,500	\$3,930	\$5,000	\$2,500	Greater S&W than anticipated	Minor
12205110	Gingin Rural Industrial Depot	230	Overhead Costs-Allocated	\$3,800	\$6,507	\$3,800	\$0	No change - EOY overhead allocations	No change
12205110	Gingin Rural Industrial Depot	231	Plant Operating Cost-Allocated	\$400	\$3,908	\$400	\$0	No change - reallocated at end of year	No change
12205110	Gingin Rural Industrial Depot	236	Materials Purchased Direct	\$500	\$2,382	\$3,000	\$2,500	Based on actual	Minor
12205110	Gingin Rural Industrial Depot	237	Contractors/Consultants	\$2,200	\$1,309	\$2,200	\$0	No change	No change
12205110	Gingin Rural Industrial Depot	240	Utilities (Gas Water Etc)	\$1,800	\$2,032	\$3,600	\$1,800	Based on actual	Minor
12205110	Gingin Rural Industrial Depot	250	Insurances	\$650	\$0	\$0	-\$650	Based on actual	Minor
12205113	Roman - Annual Maintenance	237	Contractors/Consultants	\$7,200	\$7,222	\$7,223	\$23	Based on actual	Minor
12205116	Bridges Maintenance Shire	237	Contractors/Consultants	\$88,722	\$0	\$88,722	\$0	No change	No change
12205118	General Maintenance - Gravel Roads	210	Salaries & Wages	\$145,703	\$90,900	\$145,703	\$0	No change	No change
12205118	General Maintenance - Gravel Roads	230	Overhead Costs-Allocated	\$295,154	\$150,403	\$295,154	\$0	No change - EOY overhead allocations	No change
12205118	General Maintenance - Gravel Roads	231	Plant Operating Cost-Allocated	\$50,934	\$129,059	\$50,934	\$0	No change - reallocated at end of year	No change
12205118	General Maintenance - Gravel Roads	235	Plant Costs Non Recoverable	\$0	\$410	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
12205118	General Maintenance - Gravel Roads	236	Materials Purchased Direct	\$20,000	\$0	\$20,000	\$0	No change	No change
12205118	General Maintenance - Gravel Roads	237	Contractors/Consultants	\$40,000	\$695	\$40,000	\$0	No change	No change
12205119	General Maintenance - Sealed Roads	210	Salaries & Wages	\$131,500	\$119,753	\$131,500	\$0	No change	No change
12205119	General Maintenance - Sealed Roads	230	Overhead Costs-Allocated	\$240,264	\$193,439	\$240,264	\$0	No change - EOY overhead allocations	No change
12205119	General Maintenance - Sealed Roads	231	Plant Operating Cost-Allocated	\$24,805	\$51,700	\$24,805	\$0	No change - reallocated at end of year	No change
12205119	General Maintenance - Sealed Roads	236	Materials Purchased Direct	\$51,800	\$2,816	\$51,800	\$0	No change	No change
12205119	General Maintenance - Sealed Roads	237	Contractors/Consultants	\$83,500	\$78,919	\$83,500	\$0	No change	No change
12205125	Gingin Depot	210	Salaries & Wages	\$11,000	\$7,473	\$11,000	\$0	No change	No change
12205125	Gingin Depot	230	Overhead Costs-Allocated	\$16,720	\$11,243	\$16,720	\$0	No change - EOY overhead allocations	No change
12205125	Gingin Depot	231	Plant Operating Cost-Allocated	\$10,000	\$15,295	\$10,000	\$0	No change - reallocated at end of year	No change
12205125	Gingin Depot	235	Plant Costs Non Recoverable	\$1,000	\$1,109	\$1,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
12205125	Gingin Depot	236	Materials Purchased Direct	\$1,000	\$3,902	\$4,000	\$3,000	Based on actual	Minor
12205125	Gingin Depot	237	Contractors/Consultants	\$12,200	\$1,368	\$12,200	\$0	No change	No change
12205125	Gingin Depot	240	Utilities (Gas Water Etc)	\$5,500	\$3,680	\$5,500	\$0	No change	No change
12205125	Gingin Depot	250	Insurances	\$2,800	\$3,258	\$3,258	\$458	Based on actual	Minor

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12205129	Shire Drainage Works	210	Salaries & Wages	\$4,000	\$458	\$4,000	\$0	No change	No change
12205129	Shire Drainage Works	230	Overhead Costs-Allocated	\$6,080	\$781	\$6,080	\$0	No change - EOD overhead allocations	No change
12205129	Shire Drainage Works	231	Plant Operating Cost-Allocated	\$0	\$730	\$0	\$0	Based on actual	Minor
12205129	Shire Drainage Works	236	Materials Purchased Direct	\$12,000	\$1,614	\$12,000	\$0	No change	No change
12205129	Shire Drainage Works	237	Contractors/Consultants	\$5,000	\$3,766	\$5,000	\$0	No change	No change
12205130	Lancelin Depot	210	Salaries & Wages	\$4,500	\$2,226	\$4,500	\$0	No change	No change
12205130	Lancelin Depot	230	Overhead Costs-Allocated	\$6,840	\$3,555	\$6,840	\$0	No change - EOD overhead allocations	No change
12205130	Lancelin Depot	231	Plant Operating Cost-Allocated	\$500	\$422	\$500	\$0	No change - reallocated at end of year	No change
12205130	Lancelin Depot	236	Materials Purchased Direct	\$3,000	\$1,122	\$3,000	\$0	No change	No change
12205130	Lancelin Depot	237	Contractors/Consultants	\$5,300	\$1,665	\$5,300	\$0	No change	No change
12205130	Lancelin Depot	240	Utilities (Gas Water Etc)	\$1,400	\$905	\$1,400	\$0	No change	No change
12205130	Lancelin Depot	250	Insurances	\$130	\$117	\$117	-\$13	Based on actual	Minor
12205131	Footpaths Maintenance	210	Salaries & Wages	\$900	\$332	\$900	\$0	No change	No change
12205131	Footpaths Maintenance	230	Overhead Costs-Allocated	\$760	\$561	\$760	\$0	No change - EOD overhead allocations	No change
12205131	Footpaths Maintenance	236	Materials Purchased Direct	\$1,500	\$9	\$1,500	\$0	No change	No change
12205131	Footpaths Maintenance	237	Contractors/Consultants	\$2,500	\$0	\$2,500	\$0	No change	No change
12205133	Bus Shelter Maintenance	210	Salaries & Wages	\$1,500	\$115	\$1,500	\$0	No change	No change
12205133	Bus Shelter Maintenance	230	Overhead Costs-Allocated	\$2,280	\$182	\$2,280	\$0	No change - EOD overhead allocations	No change
12205133	Bus Shelter Maintenance	236	Materials Purchased Direct	\$3,000	\$0	\$3,000	\$0	No change	No change
12205133	Bus Shelter Maintenance	237	Contractors/Consultants	\$2,000	\$0	\$2,000	\$0	No change	No change
12205133	Bus Shelter Maintenance	250	Insurances	\$250	\$236	\$236	-\$14	Based on actual	Minor
12205139	Verge/Tree Maintenance-12205139	210	Salaries & Wages	\$134,139	\$111,621	\$134,139	\$0	No change	No change
12205139	Verge/Tree Maintenance-12205139	230	Overhead Costs-Allocated	\$203,891	\$180,388	\$203,891	\$0	No change - EOD overhead allocations	No change
12205139	Verge/Tree Maintenance-12205139	231	Plant Operating Cost-Allocated	\$15,000	\$51,060	\$15,000	\$0	No change - reallocated at end of year	No change
12205139	Verge/Tree Maintenance-12205139	235	Plant Costs Non Recoverable	\$0	\$6,937	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
12205139	Verge/Tree Maintenance-12205139	236	Materials Purchased Direct	\$9,500	\$25,184	\$29,000	\$19,500	Annual roadside slashing	Moderate
12205139	Verge/Tree Maintenance-12205139	237	Contractors/Consultants	\$120,000	\$56,160	\$120,000	\$0	No change	No change
12205140	Street Lighting Operating	240	Utilities (Gas Water Etc)	\$136,500	\$86,712	\$136,500	\$0	No change	No change
12205145	Traffic Signs/Equipment	210	Salaries & Wages	\$20,000	\$1,450	\$20,000	\$0	No change	No change
12205145	Traffic Signs/Equipment	230	Overhead Costs-Allocated	\$30,400	\$2,462	\$30,400	\$0	No change - EOD overhead allocations	No change
12205145	Traffic Signs/Equipment	231	Plant Operating Cost-Allocated	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
12205145	Traffic Signs/Equipment	235	Plant Costs Non Recoverable	\$0	\$697	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
12205145	Traffic Signs/Equipment	236	Materials Purchased Direct	\$15,000	\$6,779	\$15,000	\$0	No change	No change
12205145	Traffic Signs/Equipment	237	Contractors/Consultants	\$35,000	\$25,996	\$35,000	\$0	No change	No change
12205145	Traffic Signs/Equipment	250	Insurances	\$10	\$5	\$5	-\$5	Based on actual	Minor
12205147	Tree Lopping-12205147	237	Contractors/Consultants	\$30,000	\$15,550	\$30,000	\$0	No change	No change
12205150	Street Sweeping	210	Salaries & Wages	\$15,500	\$4,909	\$15,500	\$0	No change	No change
12205150	Street Sweeping	230	Overhead Costs-Allocated	\$23,560	\$5,710	\$23,560	\$0	No change - EOD overhead allocations	No change
12205150	Street Sweeping	231	Plant Operating Cost-Allocated	\$0	\$12,096	\$0	\$0	No change - reallocated at end of year	No change
12205150	Street Sweeping	237	Contractors/Consultants	\$0	\$3,429	\$3,429	\$3,429	T-Quip lease	Minor
12205152	Crossover Contribution	237	Contractors/Consultants	\$1,500	\$0	\$1,500	\$0	No change	No change
12205184	Guilderton Parking Meters (Operating Expenditure)	236	Materials Purchased Direct	\$2,000	\$278	\$2,000	\$0	No change	No change
12205184	Guilderton Parking Meters (Operating Expenditure)	237	Contractors/Consultants	\$7,500	\$3,240	\$7,500	\$0	No change	No change
12207050	Administration Allocated Depot	320	Activity Based Distribution	\$1,387	\$894	\$1,387	\$0	End of year reallocation	No change
12208300	Depreciation Buildings-122	260	Depreciation On Assets	\$17,835	\$10,687	\$17,835	\$0	No change	No change
12208400	Depreciation Infrastructure Other-122	260	Depreciation On Assets	\$10,455	\$6,480	\$10,455	\$0	No change	No change
12208450	Depreciation Infrastructure Bridges-122	260	Depreciation On Assets	\$116,228	\$73,828	\$116,228	\$0	No change	No change
12208500	Depreciation Roads/Streets	260	Depreciation On Assets	\$1,800,000	\$0	\$1,800,000	\$0	No change	No change
12307400	Loss On Sale Of Assets-123	290	Loss On Sale Of Assets	\$0	\$8,363	\$8,363	\$8,363	Loss on sale of assets	Moderate
12317990	Realisation Of Assets-123	142	Realisation Of Assets	\$0	\$50,801	\$0	\$0	Non cash - realisation of assets	No change
				\$4,060,147	\$1,663,225	\$4,101,039	\$40,892		



**Rate Setting Statement in Detail  
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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
13105010	Noxious/Pest Weed Spraying	237	Contractors/Consultants	\$15,000	\$0	\$15,000	\$0 No change		No change
13107050	Administration Allocated-L31	320	Activity Based Distribution	\$828	\$355	\$828	\$0 End of year reallocation		No change
13107125	Gingin Sale Yards Maintenance	210	Salaries & Wages	\$1,500	\$1,671	\$2,000	\$500 No change		Minor
13107125	Gingin Sale Yards Maintenance	230	Overhead Costs Allocated	\$2,280	\$2,545	\$2,280	\$0 No change - EOY overhead allocations		No change
13107125	Gingin Sale Yards Maintenance	231	Plant Operating Cost-Allocated	\$120	\$277	\$120	\$0 No change - reallocated at end of year		No change
13107125	Gingin Sale Yards Maintenance	236	Materials Purchased Direct	\$2,000	\$114	\$2,000	\$0 No change		No change
13107125	Gingin Sale Yards Maintenance	237	Contractors/Consultants	\$1,800	\$700	\$1,800	\$0 No change		No change
13107125	Gingin Sale Yards Maintenance	250	Insurances	\$145	\$134	\$134	-\$11 Based on actual		Minor
13108300	Depreciation Buildings-L31	260	Depreciation On Assets	\$7,660	\$4,517	\$7,660	\$0 No change		No change
							Change of management contract. Savings offset		
13200150	Management Contract	237	Contractors/Consultants	\$450,000	\$255,945	\$345,945	-\$104,055 additional operating costs		No change
13203204	Guilderton Caravan Park Maintenance Council	237	Contractors/Consultants	\$0	\$255	\$0	\$0 No change - journal required		No change
13203205	Guilderton Caravan Park Maintenance	210	Salaries & Wages	\$0	\$375	\$500	\$500 Based on actual		Minor
13203205	Guilderton Caravan Park Maintenance	230	Overhead Costs Allocated	\$0	\$608	\$0	\$0 No change - EOY overhead allocations		No change
13203205	Guilderton Caravan Park Maintenance	236	Materials Purchased Direct	\$44,530	\$13,774	\$44,530	\$0 No change		No change
							Additional operating costs - offset by savings in		
13203205	Guilderton Caravan Park Maintenance	237	Contractors/Consultants	\$43,555	\$53,826	\$93,555	\$50,000 management costs		Significant
13203205	Guilderton Caravan Park Maintenance	240	Utilities (Gas Water Etc)	\$40,000	\$42,548	\$48,000	\$8,000 Based on actual and prior year utility costs		Moderate
13203205	Guilderton Caravan Park Maintenance	250	Insurances	\$6,915	\$6,085	\$6,085	-\$831 Based on actual		Minor
13203206	Office/Residence Maint.	240	Utilities (Gas Water Etc)	\$0	\$1,178	\$3,000	\$3,000 Based on actual		Minor
13203210	Guilderton Caravan Park Contract - Modelling Cost	237	Contractors/Consultants	\$0	\$8,500	\$8,500	\$8,500 Based on actual		Moderate
							Plant operation costs - non recoverable - Reallocate		
13204014	Guilderton Trailer GG014	235	Plant Costs Non Recoverable	\$650	\$2,440	\$650	\$0 end of year		No change
							Plant operation costs - non recoverable - Reallocate		
13204044	Guilderton Caravan Park Ute GG044	235	Plant Costs Non Recoverable	\$2,200	\$3,189	\$2,200	\$0 end of year		No change
13205820	Scenic Lookouts	210	Salaries & Wages	\$2,500	\$1,587	\$2,500	\$0 No change		No change
13205820	Scenic Lookouts	230	Overhead Costs Allocated	\$3,800	\$2,641	\$3,800	\$0 No change - EOY overhead allocations		No change
13205820	Scenic Lookouts	231	Plant Operating Cost-Allocated	\$0	\$29	\$0	\$0 No change - reallocated at end of year		No change
13205820	Scenic Lookouts	236	Materials Purchased Direct	\$1,500	\$0	\$1,500	\$0 No change		No change
13205820	Scenic Lookouts	250	Insurances	\$28	\$25	\$25	-\$3 Based on actual		Minor
13205825	Information Bays-13205825	210	Salaries & Wages	\$1,500	\$1,666	\$1,800	\$300 Based on actual		Minor
13205825	Information Bays 13205825	230	Overhead Costs Allocated	\$2,280	\$2,843	\$2,280	\$0 No change - EOY overhead allocations		No change
13205825	Information Bays 13205825	236	Materials Purchased Direct	\$2,750	\$627	\$2,750	\$0 No change		No change
							Charges related to compliance/inspections of Info		
13205825	Information Bays-13205825	237	Contractors/Consultants	\$0	\$6,237	\$6,300	\$6,300 Bay structure & not of capital cost.		Moderate
13205825	Information Bays 13205825	250	Insurances	\$150	\$143	\$143	\$7 Based on actual		Minor
13205827	Entry Statements	210	Salaries & Wages	\$3,500	\$1,230	\$3,500	\$0 No change		No change
13205827	Entry Statements	230	Overhead Costs Allocated	\$5,320	\$2,051	\$5,320	\$0 No change - EOY overhead allocations		No change
13205827	Entry Statements	231	Plant Operating Cost-Allocated	\$50	\$137	\$50	\$0 No change - reallocated at end of year		No change
13205827	Entry Statements	236	Materials Purchased Direct	\$15,000	\$204	\$1,000	-\$14,000 Budget reallocation between ie codes		Moderate
13205827	Entry Statements	237	Contractors/Consultants	\$0	\$2,730	\$14,000	\$14,000 Budget reallocation between ie codes		Moderate
13205827	Entry Statements	250	Insurances	\$350	\$404	\$404	\$54 Based on actual		Minor
13205830	Jim Gordon V. C. Trail	210	Salaries & Wages	\$1,500	\$789	\$1,500	\$0 No change		No change
13205830	Jim Gordon V. C. Trail	230	Overhead Costs Allocated	\$2,280	\$1,347	\$2,280	\$0 No change - EOY overhead allocations		No change
13205830	Jim Gordon V. C. Trail	231	Plant Operating Cost-Allocated	\$50	\$90	\$50	\$0 No change - reallocated at end of year		No change
13205830	Jim Gordon V. C. Trail	236	Materials Purchased Direct	\$250	\$22	\$250	\$0 No change		No change
13205830	Jim Gordon V. C. Trail	250	Insurances	\$270	\$248	\$248	-\$23 Based on actual		Minor
13205843	Guilderton Visitor Centre-13205843	210	Salaries & Wages	\$450	\$861	\$1,000	\$550 Based on actual		Minor
13205843	Guilderton Visitor Centre-13205843	230	Overhead Costs Allocated	\$684	\$1,425	\$684	\$0 No change - EOY overhead allocations		No change
13205843	Guilderton Visitor Centre-13205843	231	Plant Operating Cost-Allocated	\$0	\$49	\$0	\$0 No change - reallocated at end of year		No change
13205843	Guilderton Visitor Centre-13205843	236	Materials Purchased Direct	\$1,000	\$41	\$1,000	\$0 No change		No change
13205843	Guilderton Visitor Centre-13205843	237	Contractors/Consultants	\$1,500	\$290	\$1,500	\$0 No change		No change
13205843	Guilderton Visitor Centre-13205843	250	Insurances	\$230	\$216	\$216	-\$14 Based on actual		Minor

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
13205845	GG Pioneer Pavilion	210	Salaries & Wages	\$350	\$353	\$500	\$150	Based on actual	Minor
13205845	GG Pioneer Pavilion	230	Overhead Costs Allocated	\$532	\$615	\$532	\$0	No change - EOY overhead allocations	No change
13205845	GG Pioneer Pavilion	237	Contractors/Consultants	\$0	\$289	\$300	\$300	Based on actual	Minor
13205845	GG Pioneer Pavilion	250	Insurances	\$135	\$124	\$124	-\$11	Based on actual	Minor
13207007	Community Ass Public Liability Insurance	280	Contributions & Donations	\$3,467	\$3,319	\$3,467	\$0	No change	No change
13207008	Community Development Fund	236	Materials Purchased Direct	\$6,000	\$0	\$6,000	\$0	No change	No change
13207008	Community Development Fund	237	Contractors/Consultants	\$3,500	\$30	\$3,500	\$0	No change	No change
13207008	Community Development Fund	280	Contributions & Donations	\$2,500	\$400	\$2,500	\$0	No change	No change
13207012	Community Profile	237	Contractors/Consultants	\$0	\$4,000	\$4,000	\$4,000	ID Consulting Pty. Ltd. - Profile ID Subscription. Not included in original budget.	Minor
13207019	Caravan Waste Dump Points-13207019	210	Salaries & Wages	\$50	\$184	\$200	\$150	Based on actual	Minor
13207019	Caravan Waste Dump Points-13207019	230	Overhead Costs Allocated	\$76	\$315	\$76	\$0	No change - EOY overhead allocations	No change
13207019	Caravan Waste Dump Points-13207019	236	Materials Purchased Direct	\$0	\$28	\$0	\$0	No change - journal required	No change
13207019	Caravan Waste Dump Points-13207019	237	Contractors/Consultants	\$8,000	\$2,605	\$8,000	\$0	No change	No change
13207024	Tourism and BEN Signage	210	Salaries & Wages	\$1,000	\$47	\$1,000	\$0	No change	No change
13207024	Tourism and BEN Signage	230	Overhead Costs Allocated	\$1,520	\$52	\$1,520	\$0	No change - EOY overhead allocations	No change
13207024	Tourism and BEN Signage	236	Materials Purchased Direct	\$46,392	\$25,084	\$46,392	\$0	No change	No change
13207037	Community Grants Program	280	Contributions & Donations	\$8,000	\$2,100	\$8,000	\$0	No change	No change
13207050	Administration Allocated-13207050	320	Activity Based Distribution	\$105,751	\$45,224	\$105,751	\$0	End of year reallocation	No change
13207120	Loan 128 LA Caravan Park Assets - Interest Repayme	270	Interest & Financing Costs	\$2,345	\$2,345	\$2,345	\$0	No change	No change
13207120	Loan 128 LA Caravan Park Assets - Interest Repayme	271	Accrued Interest On Loans	\$0	-\$971	\$0	\$0	No change	No change
13207150	Administration Allocated-13207150	320	Activity Based Distribution	\$21,488	\$13,863	\$21,488	\$0	End of year reallocation	No change
13208300	Depreciation Buildings-132	260	Depreciation On Assets	\$44,385	\$26,181	\$44,385	\$0	No change	No change
13208310	Depreciation Plant-132	260	Depreciation On Assets	\$390	\$0	\$390	\$0	No change	No change
13208320	Depreciation Furniture-132	260	Depreciation On Assets	\$8,965	\$5,287	\$8,965	\$0	No change	No change
13208330	Depreciation Infrastructure Other-132	260	Depreciation On Assets	\$7,865	\$4,640	\$7,865	\$0	No change	No change
13300000	Salaries-133	210	Salaries & Wages	\$149,870	\$90,470	\$149,870	\$0	Change of allocation % in Regulatory Services - No overall change to expenditure	No change
13300005	Building Compliance/Relief	237	Contractors/Consultants	\$20,000	\$5,000	\$20,000	\$0	No change	No change
13300120	Annual Leave Taken-133	212	Accrued Annual Leave	\$14,252	\$0	\$14,252	\$0	No change	No change
13300125	Long Service Leave Accrued-133	215	Accrued Lsl	\$4,032	\$0	\$4,032	\$0	No change	No change
13300130	Superannuation-133	216	Superannuation	\$16,703	\$7,788	\$16,703	\$0	No change	No change
13300132	Uniforms-133	211	Employment On Costs	\$1,000	\$1,025	\$1,025	\$25	Based on actual	Minor
13302106	Mobile Telephone Expenses-133	236	Materials Purchased Direct	\$800	\$0	\$800	\$0	No change	No change
13302107	Subscriptions-133	236	Materials Purchased Direct	\$3,500	\$2,723	\$3,500	\$0	No change	No change
13302250	Fringe Benefits Tax-133	211	Employment On Costs	\$15,985	\$2,308	\$15,985	\$0	No change	No change
13304023	Vehicle Building Surveyor 3GG	235	Plant Costs Non Recoverable	\$6,000	\$14,550	\$6,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
13307010	Other Expenses-133	236	Materials Purchased Direct	\$1,800	\$80	\$1,800	\$0	No change	No change
13307010	Other Expenses-133	237	Contractors/Consultants	\$4,000	\$0	\$4,000	\$0	No change	No change
13307011	Pool Inspections	237	Contractors/Consultants	\$10,000	\$0	\$0	-\$10,000	Inspections completed in-house	Moderate
13307020	Training/Conferences-133	211	Employment On Costs	\$4,000	\$3,905	\$4,000	\$0	No change	No change
13307020	Training/Conferences-133	236	Materials Purchased Direct	\$5,650	\$205	\$5,650	\$0	No change	No change
13307045	Tfr Wages to Waste	281	Other Expenditure	-\$70,000	\$0	\$0	\$70,000	Salaries and wages allocation amended to distribute across schedules fortnightly rather than annually	Significant
13307050	Administration Allocated-133	320	Activity Based Distribution	\$131,309	\$72,734	\$131,309	\$0	End of year reallocation	No change
13701000	Commercial Leases - Legal Fees	281	Other Expenditure	\$2,500	\$843	\$2,500	\$0	No change	No change
13701005	Commercial Leases - Other	281	Other Expenditure	\$8,000	\$0	\$8,000	\$0	No change	No change
13701011	Gingin Railway Station	240	Utilities (Gas Water Etc)	\$170	\$0	\$170	\$0	No change	No change
13701011	Gingin Railway Station	250	Insurances	\$1,585	\$0	\$0	-\$1,585	Based on actual	Minor
13701011	Gingin Railway Station	281	Other Expenditure	\$2,500	\$1,250	\$2,500	\$0	No change	No change
				\$1,272,492	\$765,962	\$1,308,281	\$35,789		



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14105699	Private Works General	210	Salaries & Wages	\$1,000	\$352	\$1,000	\$0	No change	No change
14105699	Private Works General	230	Overhead Costs-Allocated	\$1,500	\$385	\$1,500	\$0	No change - EOY overhead allocations	No change
14105699	Private Works General	231	Plant Operating Cost-Allocated	\$0	\$386	\$0	\$0	No change - reallocated at end of year	No change
14105699	Private Works General	237	Contractors/Consultants	\$1,520	\$81	\$1,520	\$0	No change	No change
								Reallocation of wages from administration to youth	
14200000	CCS - Salaries	210	Salaries & Wages	\$986,048	\$716,665	\$986,048	\$0	services 6105015	No change
14200120	CCS Annual Leave Taken	210	Salaries & Wages	\$0	\$60,393	\$50,000	\$50,000	Amend budget allocation - ie 212 to 210	Significant
14200120	CCS Annual Leave Taken	212	Accrued Annual Leave	\$92,747	\$0	\$8,000	-\$84,747	Amend budget allocation - ie 212 to 210	Significant
14200125	CCS Long Service Leave Accrued	215	Accrued Lsl	\$26,162	\$24,488	\$26,162	\$0	No change	No change
								Offset with transfer from staff reserve account	
14200126	CCS Long Service Leave Taken	210	Salaries & Wages	\$0	\$10,555	\$10,332	\$10,332	21069100	Moderate
14200129	CCS Sick Leave Taken	210	Salaries & Wages	\$0	\$15,001	\$15,001	\$15,001	Included in salaries & wages budget	Moderate
14200130	CCS Superannuation	216	Superannuation	\$123,767	\$95,118	\$123,767	\$0	No change	No change
14200500	Less Administration Allocated To Other Functions	320	Activity Based Distribution	-\$2,989,691	-\$1,624,459	-\$2,989,691	\$0	End of year reallocation	No change
14201000	Office of CEO - Salaries	210	Salaries & Wages	\$547,624	\$340,976	\$547,624	\$0	No change	No change
14201120	Office of CEO - Annual Leave Taken	210	Salaries & Wages	\$0	\$31,506	\$10,000	\$10,000	Amend budget allocation - ie 212 to 210	Moderate
14201120	Office of CEO - Annual Leave Taken	212	Accrued Annual Leave	\$55,214	\$0	\$8,965	-\$46,249	Amend budget allocation - ie 212 to 210	Significant
14201125	Office of CEO - Long Service Leave Accrued	215	Accrued Lsl	\$14,940	\$0	\$14,940	\$0	No change	No change
								Offset with transfer from staff reserve account	
14201126	Office of CEO - LSL Taken	210	Salaries & Wages	\$0	\$8,763	\$8,763	\$8,763	21069100 (Leave taken in January)	Moderate
14201129	Office of CEO - Sick Leave Taken	210	Salaries & Wages	\$0	\$14,013	\$14,013	\$14,013	Included in salaries & wages budget	Moderate
14201130	Office of CEO - Superannuation	216	Superannuation	\$75,556	\$51,595	\$75,556	\$0	No change	No change
14202000	Cents Rounding Account	281	Other Expenditure	\$0	\$0	\$0	\$0	Rounding account - incidental	No change
14202100	Staff Uniforms	211	Employment On Costs	\$0	\$10,659	\$11,800	\$11,800	Budget moved to ie code 211 from ie 237	Moderate
								Budget moved from ie code 237 to ie 211 - journal	
14202100	Staff Uniforms	237	Contractors/Consultants	\$11,800	\$22	\$0	-\$11,800	required	Moderate
								Journal processed January to move funds to correct	
14202105	Telephone/Facsimile Expenses	236	Materials Purchased Direct	\$20,000	\$11,161	\$20,000	\$0	account - on track to meet budget allocation	No change
14202105	Telephone/Facsimile Expenses	281	Other Expenditure	\$0	\$1,410	\$0	\$0	No change - journal required	No change
14202106	Mobile Telephone Expenses-142	236	Materials Purchased Direct	\$5,000	\$2,897	\$5,000	\$0	No change	No change
14202155	Employee Gratuities 142	211	Employment On Costs	\$2,000	\$1,726	\$2,000	\$0	No change	No change
14202165	Training And Conferences	211	Employment On Costs	\$17,000	\$9,814	\$17,000	\$0	No change	No change
14202165	Training And Conferences	236	Materials Purchased Direct	\$18,700	\$7,034	\$18,700	\$0	No change	No change
14202170	Subscriptions 142	281	Other Expenditure	\$2,800	\$168	\$168	-\$2,632	LGMA subscriptions paid from 4107150	Minor
14202180	Equipment Rental	236	Materials Purchased Direct	\$2,300	\$1,056	\$2,300	\$0	No change	No change
14202180	Equipment Rental	237	Contractors/Consultants	\$7,800	\$273	\$7,800	\$0	No change	No change
14202185	Printing-Stationery & Consumables	236	Materials Purchased Direct	\$52,680	\$33,292	\$52,680	\$0	No change	No change
14202195	Postage & Freight	236	Materials Purchased Direct	\$17,112	\$11,574	\$17,112	\$0	No change	No change
14202195	Postage & Freight	237	Contractors/Consultants	\$0	\$140	\$0	\$0	No change - journal required	No change
14202195	Postage & Freight	281	Other Expenditure	\$0	\$130	\$0	\$0	No change - journal required	No change
14202200	Advertising & Publications	236	Materials Purchased Direct	\$0	\$6,021	\$0	\$0	No change - journal required	No change
14202200	Advertising & Publications	237	Contractors/Consultants	\$18,200	\$2,816	\$18,200	\$0	No change	No change
14202200	Advertising & Publications	282	Advertising	\$50,060	\$21,569	\$50,060	\$0	No change	No change
14202215	Computer Support & Mnce	210	Salaries & Wages	\$1,000	\$0	\$1,000	\$0	No change	No change
								IT Vision Platinum Package -\$7,066, Altus Finance Enquiry -\$1716, Computer Equipment -\$9445, Microphones/projector -\$1,672, Training LG Best Practice +\$3,690, Electrical work +\$2,000, Altus Early Adopter Program +\$139,933, Intramaps Support +\$4,500, SLIP Imagery +\$710, Vocus	
14202215	Computer Support & Mnce	236	Materials Purchased Direct	\$158,076	\$132,473	\$325,819	\$157,743	Internet +\$11,400, Zoom +139	Significant

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								Doc Assembler +\$2117, MS Office +\$455, SSL - \$1052, Sophos +\$2690, ShoreTel - \$640, Avantgarde +\$12,650, IT Security Testing - \$2001, Mimecast +\$170, Nuance +\$136, Replacement Switches - \$1,691	
14202215	Computer Support & Mtce	237	Contractors/Consultants	\$129,094	\$125,576	\$139,151	\$10,057	\$2,768, Replacement mobile phones - \$1,691	Moderate
14202216	Records Support & Mtce	236	Materials Purchased Direct	\$200	\$4,084	\$0	-\$200	Transfer budget from 237 to 236	Minor
14202216	Records Support & Mtce	237	Contractors/Consultants	\$3,350	\$0	\$18,290	\$14,940	Transfer budget from 237 to 236	Moderate
14202220	Other Expenses-142	211	Employment On Costs	\$1,610	\$130	-\$16,390	-\$18,000	Transfer portion of budget to ie 236	Moderate
14202220	Other Expenses-142	236	Materials Purchased Direct	\$0	\$385	\$385	\$385	Based on actual	Minor
14202220	Other Expenses-142	237	Contractors/Consultants	\$0	\$400	\$400	\$400	Based on actual	Minor
14202220	Other Expenses-142	281	Other Expenditure	\$785	\$0	\$785	\$0	Transfer portion of budget to ie 236	No change
								\$8,000 transferred to computer maintenance account 14202215 (Altus Financials) from Roads Revaluation budget as reval wasn't due this year - 14202230 Job RARV. Increase to L&B Reval by	
14202230	Financial Services/Consulting	237	Contractors/Consultants	\$144,761	\$52,599	\$137,761	-\$7,000	\$1,000 based on actual expenditure Job L&B RARV	Moderate
14202230	Financial Services/Consulting	281	Other Expenditure	\$4,634	\$0	\$4,634	\$0	No change	No change
14202250	Fringe Benefit Tax-142	211	Employment On Costs	\$50,000	\$15,855	\$35,000	-\$15,000	Reduction in FBT liability	Moderate
14203103	Office Building Mtce	210	Salaries & Wages	\$15,000	\$9,008	\$15,000	\$0	No change	No change
14203103	Office Building Mtce	230	Overhead Costs-Allocated	\$15,000	\$0	\$15,000	\$0	No change - EOY overhead allocations	No change
14203103	Office Building Mtce	236	Materials Purchased Direct	\$4,560	\$2,314	\$4,560	\$0	No change	No change
								Increased expenditure related COVID 19 pandemic and additional cleaning services. Offset by Public Conferences savings.	
14203103	Office Building Mtce	237	Contractors/Consultants	\$20,605	\$30,124	\$40,605	\$20,000	Conferences savings.	Significant
14203103	Office Building Mtce	240	Utilities (Gas Water Etc)	\$10,000	\$7,385	\$10,000	\$0	No change	No change
14203103	Office Building Mtce	250	Insurances	\$7,400	\$7,279	\$7,279	-\$121	Based on actual	Minor
14203105	Lancelin Office Expenses	210	Salaries & Wages	\$3,500	\$3,242	\$3,500	\$0	No change	No change
14203105	Lancelin Office Expenses	230	Overhead Costs Allocated	\$3,500	\$0	\$3,500	\$0	No change - EOY overhead allocations	No change
14203105	Lancelin Office Expenses	236	Materials Purchased Direct	\$3,300	\$589	\$3,300	\$0	No change	No change
14203105	Lancelin Office Expenses	237	Contractors/Consultants	\$8,515	\$2,469	\$8,515	\$0	No change	No change
14203105	Lancelin Office Expenses	240	Utilities (Gas Water Etc)	\$4,300	\$3,858	\$4,300	\$0	No change	No change
14203105	Lancelin Office Expenses	250	Insurances	\$85	\$82	\$82	-\$3	Based on actual	Minor
								Plant operation costs - non recoverable - Reallocate end of year	
14204000	Vehicle Expenses OGG	235	Plant Costs Non Recoverable	\$4,500	\$3,099	\$4,500	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14204051	Vehicle Expenses ZGG	235	Plant Costs Non Recoverable	\$4,500	\$5,620	\$4,500	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14204055	Debtors Provision For Doubtful Debts - 142	281	Other Expenditure	\$10,000	\$85	\$10,000	\$0	No change	No change
14206105	Insurances-142	250	Insurances	\$37,854	-\$258	-\$258	-\$38,112	Based on actual - LGIS Credit applied.	Significant
14208300	Depreciation Buildings-142	260	Depreciation On Assets	\$72,635	\$43,582	\$72,635	\$0	No change	No change
14208320	Depreciation Furniture-142	260	Depreciation On Assets	\$30,075	\$14,741	\$30,075	\$0	No change	No change
14209000	Records Services - Salaries	210	Salaries & Wages	\$42,711	\$32,579	\$42,711	\$0	No change	No change
14209120	Records Services - Annual Leave Taken	212	Accrued Annual Leave	\$4,182	\$0	\$4,182	\$0	No change	No change
14209125	Records Services - Long Service Leave Accrued	215	Accrued Lsl	\$1,157	\$0	\$1,157	\$0	No change	No change
14209130	Records Services - Superannuation	216	Superannuation	\$7,269	\$4,888	\$7,269	\$0	No change	No change
14300110	Engineering Supervision	210	Salaries & Wages	\$226,031	\$154,975	\$226,031	\$0	No change	No change
14300110	Engineering Supervision	230	Overhead Costs Allocated	\$0	\$0	\$0	\$0	No change - EOY overhead allocations	No change
14300111	Assets Supervision	210	Salaries & Wages	\$200,719	\$102,663	\$160,000	-\$40,719	Based on actual	Significant
14300120	Annual Leave Taken-143	210	Salaries & Wages	\$0	\$116,280	\$150,000	\$150,000	Based on actual - reallocate to 210 from 212	Significant
14300120	Annual Leave Taken-143	212	Accrued Annual Leave	\$176,486	\$0	\$0	-\$176,486	Based on actual - reallocate to 210 from 213	Significant
14300130	Superannuation	216	Superannuation	\$228,189	\$168,145	\$228,189	\$0	No change	No change
14300140	Service Pay	210	Salaries & Wages	\$27,637	\$18,003	\$27,637	\$0	No change	No change



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14300145	Public Holidays	210	Salaries & Wages	\$51,528	\$49,566	\$51,528	\$0	No change	No change
14300150	Industrial/Travel/Tool Allowanc	210	Salaries & Wages	\$5,500	\$3,894	\$5,500	\$0	No change	No change
14300160	Rdo Accrual-143	210	Salaries & Wages	\$3,435	\$1,126	\$3,435	\$0	No change	No change
14302106	Mobile Telephone Expenses-143	236	Materials Purchased Direct	\$8,000	\$4,306	\$8,000	\$0	No change	No change
14302107	Subscriptions-143	281	Other Expenditure	\$4,500	\$0	\$4,500	\$0	No change	No change
14302250	Fringe Benefits Tax-143	211	Employment On Costs	\$8,500	\$7,764	\$15,528	\$7,028	Based on actual	Moderate
14304005	Vehicle Supervisor 5GG	235	Plant Costs Non Recoverable	\$0	\$10,076	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14304007	Vehicle Supervisor 7GG [15/16 Purchase - 7GG Pl	235	Plant Costs Non Recoverable	\$0	\$49	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14304020	Utility 6G020	235	Plant Costs Non Recoverable	\$24,000	\$12,868	\$24,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14304050	Utility 6G050	235	Plant Costs Non Recoverable	\$24,000	\$7,470	\$24,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14306010	Insurance - Public Liability	250	Insurances	\$117,320	\$104,434	\$104,434	-\$12,886	Based on actual	Moderate
14307010	Engineering Consultancy	237	Contractors/Consultants	\$15,000	\$8,504	\$15,000	\$0	No change	No change
14307015	Residence - 3 Fewster Street	240	Utilities (Gas Water Etc)	\$0	\$71	\$143	\$143	Based on actual	Minor
14307020	Staff Training	210	Salaries & Wages	\$7,500	\$4,025	\$7,500	\$0	Based on actual	No change
14307020	Staff Training	231	Plant Operating Cost-Allocated	\$0	\$249	\$0	\$0	No change - reallocated at end of year	No change
14307020	Staff Training	237	Contractors/Consultants	\$24,500	\$2,040	\$24,500	\$0	Based on actual	No change
14307030	Occ Health/Meetings/Office Wk	210	Salaries & Wages	\$27,000	\$19,546	\$27,000	\$0	Based on actual	No change
14307030	Occ Health/Meetings/Office Wk	236	Materials Purchased Direct	\$0	\$1,665	\$0	\$0	No change - journal required	No change
14307040	Protective Clothing	211	Employment On Costs	\$0	\$305	\$0	\$0	No change - journal required	No change
14307040	Protective Clothing	236	Materials Purchased Direct	\$15,000	\$17,116	\$18,000	\$3,000	Based on actual	Minor
14307045	Call Out Fee	210	Salaries & Wages	\$500	\$608	\$750	\$250	Based on actual	Minor
14307050	Administration Allocated 143	320	Activity Based Distribution	\$357,954	\$172,503	\$357,954	\$0	End of year reallocation	No change
14307055	Employee Gratuities-143	211	Employment On Costs	\$2,500	\$294	\$2,500	\$0	No change	No change
14307060	Long Service Leave Taken-143	210	Salaries & Wages	\$0	\$15,367	\$15,367	\$15,367	Based on actual	Moderate
14307061	Long Service Leave Accrued-143	215	Accrued Lsl	\$47,498	\$0	\$47,498	\$0	No change	No change
14307090	Sick/Compassionate Leave Taken	210	Salaries & Wages	\$0	\$47,117	\$50,000	\$50,000	Based on actual	Significant
14307100	Workers Comp Insurance	250	Insurances	\$85,000	\$145,047	\$145,047	\$60,047	Based on actual	Significant
14307120	Other Expenses-143	211	Employment On Costs	\$0	\$210	\$0	\$0	No change - journal required	No change
14307120	Other Expenses-143	236	Materials Purchased Direct	\$3,500	\$467	\$3,500	\$0	No change	No change
14307125	Health and Safety Training/Assessments	236	Materials Purchased Direct	\$4,500	\$0	\$4,500	\$0	No change	No change
14307125	Health and Safety Training/Assessments	237	Contractors/Consultants	\$5,000	\$3,406	\$5,000	\$0	No change	No change
14307500	Less Alloc Works/Services	230	Overhead Costs-Allocated	-\$1,704,692	-\$1,193,630	-\$1,704,692	\$0	No change - EOY overhead allocations	No change
14404100	Sundry Plant/Equipment	236	Materials Purchased Direct	\$15,000	\$152	\$15,000	\$0	No change	No change
14404250	Plant Expendable Stores/Workshop	236	Materials Purchased Direct	\$25,000	\$20,299	\$25,000	\$0	No change	No change
14404250	Plant Expendable Stores/Workshop	237	Contractors/Consultants	\$5,000	\$4,163	\$5,000	\$0	Based on actual - reallocation of plant operation costs (offset by less allocated works & services and depreciation)	No change
14404300	Plant - Repair Wages & Overheads	210	Salaries & Wages	\$77,000	\$73,486	\$77,000	\$0	Based on actual - reallocation of plant operation costs (offset by less allocated works & services and depreciation)	No change
14404300	Plant - Repair Wages & Overheads	230	Overhead Costs-Allocated	\$117,040	\$80,437	\$117,040	\$0	No change - EOY overhead allocations	No change
14404310	Plant - Tyres & Tubes	236	Materials Purchased Direct	\$60,000	\$24,405	\$40,000	-\$20,000	Less expenditure than anticipated	Significant
14404320	Plant - Parts & Repairs	210	Salaries & Wages	\$0	\$21,207	\$21,207	\$21,207	Based on actual	Significant
14404320	Plant - Parts & Repairs	230	Overhead Costs-Allocated	\$0	\$23,208	\$23,208	\$23,208	Based on actual	Significant
14404320	Plant - Parts & Repairs	231	Plant Operating Cost-Allocated	\$0	\$4,052	\$0	\$0	No change - reallocated at end of year	No change
14404320	Plant - Parts & Repairs	236	Materials Purchased Direct	\$280,000	\$186,123	\$280,000	\$0	No change	No change
14404320	Plant - Parts & Repairs	237	Contractors/Consultants	\$25,000	\$7,404	\$20,000	-\$5,000	COVID - Reduction to Take expenses apprentice mechanic	Moderate
14404330	Plant - Insurance	250	Insurances	\$62,000	\$57,857	\$57,857	-\$4,143	Based on actual	Minor

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14404335	Plant - Licence (vehicle registration)	236	Materials Purchased Direct	\$22,500	\$19,884	\$22,500	\$0	No change	No change
14404350	Plant - Fuel & Oil	236	Materials Purchased Direct	\$365,000	\$179,358	\$300,000	-\$65,000	Less expenditure than anticipated	Significant
14404600	Poc-less Alloc Work & Services	231	Plant Operating Cost-Allocated	-\$682,644	-\$758,235	-\$728,891	-\$46,247	Plant costs	Significant
14404600	Poc-less Alloc Work & Services	235	Plant Costs Non Recoverable	-\$487,500	-\$3,976	-\$524,369	-\$36,869	Plant operation costs - non recoverable - Reallocate end of year (Imbalance in budget - plant costs not fully reallocated)	Significant
14404700	Poc-less Deprec. Alloc To W/S	231	Plant Operating Cost-Allocated	\$0	-\$114,942	\$0	\$0	No change - reallocated at end of year	No change
14404700	Poc-less Deprec. Alloc To W/S	235	Plant Costs Non Recoverable	\$0	-\$188,573	\$0	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
14404700	Poc-less Deprec. Alloc To W/S	260	Depreciation On Assets	-\$600,230	\$0	-\$600,230	\$0	No change	No change
14407050	Administration Allocated-144	320	Activity Based Distribution	\$116,604	\$56,303	\$116,604	\$0	End of year reallocation	No change
14408310	Depreciation Plant-144	260	Depreciation On Assets	\$1,198,670	\$302,910	\$1,198,670	\$0	No change	No change
14408330	Depreciation Tools-144	260	Depreciation On Assets	\$1,790	\$605	\$1,790	\$0	No change	No change
14600000	Gross Salaries & Wages	210	Salaries & Wages	\$5,585,405	\$4,044,147	\$5,458,405	-\$127,000	Adjustment to medical centre management - no longer through S&W	Significant
14600140	Unallocated Wages Works Comp	210	Salaries & Wages	\$10,000	\$1,073	\$10,000	\$0	No change	No change
14600500	Less Salaries/Wages Alloc	210	Salaries & Wages	-\$5,585,405	-\$4,044,147	-\$5,458,405	\$127,000	Adjustment to medical centre management - no longer through S&W	Significant
14703117	Graffiti Expenses	210	Salaries & Wages	\$750	\$0	\$750	\$0	No change	No change
14703117	Graffiti Expenses	230	Overhead Costs-Allocated	\$750	\$0	\$750	\$0	No change - EOY overhead allocations	No change
14703117	Graffiti Expenses	236	Materials Purchased Direct	\$0	\$13	\$20	\$20	Based on actual	Minor
14703117	Graffiti Expenses	237	Contractors/Consultants	\$450	\$0	\$450	\$0	No change	No change
14703119	DFES - Council Properties ESL	281	Other Expenditure	\$8,820	\$8,465	\$8,820	\$0	No change	No change
14703129	Brockman Street Lineyard Bldg.	240	Utilities (Gas Water Etc)	\$1,000	\$1,098	\$2,000	\$1,000	Based on actual	Minor
14703129	Brockman Street Lineyard Bldg.	250	Insurances	\$600	\$553	\$553	\$47	Based on actual	Minor
14703145	Gingin CWA Building Lot 134 Constable Street	210	Salaries & Wages	\$3,500	\$725	\$3,500	\$0	No change	No change
14703145	Gingin CWA Building Lot 134 Constable Street	230	Overhead Costs-Allocated	\$3,500	\$794	\$3,500	\$0	No change - EOY overhead allocations	No change
14703145	Gingin CWA Building Lot 134 Constable Street	231	Plant Operating Cost-Allocated	\$100	\$54	\$100	\$0	No change - reallocated at end of year	No change
14703145	Gingin CWA Building Lot 134 Constable Street	236	Materials Purchased Direct	\$250	\$0	\$250	\$0	No change	No change
14703145	Gingin CWA Building Lot 134 Constable Street	237	Contractors/Consultants	\$14,700	\$5,764	\$14,700	\$0	No change	No change
14703145	Gingin CWA Building Lot 134 Constable Street	240	Utilities (Gas Water Etc)	\$0	\$64	\$120	\$120	Based on actual	Minor
14703145	Gingin CWA Building Lot 134 Constable Street	250	Insurances	\$550	\$521	\$521	-\$29	Based on actual	Minor
14703214	Guilderton Stone Mtce	210	Salaries & Wages	\$150	\$32	\$150	\$0	No change	No change
14703214	Guilderton Stone Mtce	230	Overhead Costs-Allocated	\$150	\$34	\$150	\$0	No change - EOY overhead allocations	No change
14703214	Guilderton Stone Mtce	237	Contractors/Consultants	\$6,000	\$1,389	\$6,000	\$0	No change	No change
14703214	Guilderton Stone Mtce	240	Utilities (Gas Water Etc)	\$4,500	\$3,524	\$4,500	\$0	No change	No change
14703214	Guilderton Stone Mtce	250	Insurances	\$1,600	\$1,503	\$1,503	-\$97	Based on actual	Minor
14703220	Horan St Building Maintenance (Lions Men in Sheds)	210	Salaries & Wages	\$0	\$287	\$300	\$300	Based on actual	Minor
14703220	Horan St Building Maintenance (Lions Men in Sheds)	230	Overhead Costs-Allocated	\$0	\$313	\$0	\$0	No change - EOY overhead allocations	No change
14703220	Horan St Building Maintenance (Lions Men in Sheds)	240	Utilities (Gas Water Etc)	\$15	\$13	\$15	\$0	No change	No change
14703220	Horan St Building Maintenance (Lions Men in Sheds)	250	Insurances	\$1,000	\$973	\$973	-\$27	Based on actual	Minor
14703251	Land Sale Costs	237	Contractors/Consultants	\$0	\$1,390	\$1,390	\$1,390	Based on actual	Minor
14703253	Insurance - General Costs	250	Insurances	\$20,000	-\$3,660	\$17,000	-\$3,000	LGIS Refund	Minor
14707097	Lease liability - Right of Use Asset - Interest Expense	270	Interest & Financing Costs	\$0	\$203	\$0	\$0	No change	No change
14707112	Salary Package - Paradigm (expenditure)	281	Other Expenditure	\$0	\$9,740	\$0	\$0	Novated leases - will be cleared at end of year	No change
14707224	Loan 123 - Lot 44 Weld Street Gingin Interest Repay	270	Interest & Financing Costs	\$11,524	\$5,903	\$11,524	\$0	No change	No change
14707224	Loan 123 - Lot 44 Weld Street Gingin Interest Repay	271	Accrued Interest On Loans	\$0	-\$2,452	\$0	\$0	No change	No change
14708300	Depreciation Buildings-147	260	Depreciation On Assets	\$43,065	\$22,736	\$43,065	\$0	No change	No change
14709300	Depreciation - Right of Use Assets - Lease Liability	260	Depreciation On Assets	\$23,837	\$8,033	\$23,837	\$0	No change	No change
				<b>\$729,643</b>	<b>\$439,200</b>	<b>\$751,745</b>	<b>\$22,102</b>		
				<b>\$17,781,804</b>	<b>\$10,092,657</b>	<b>\$18,196,055</b>	<b>\$414,251</b>		
05108300	Depreciation Buildings-051	260	Depreciation On Assets	-\$28,375	-\$22,873	-\$28,375	\$0	No change	No change



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05108310	Depreciation Plant-051	260	Depreciation On Assets	\$140,105	\$78,080	\$140,105	\$0 No change		No change
05108320	Depreciation Infrastructure Other-051	260	Depreciation On Assets	\$6,010	\$3,544	\$6,010	\$0 No change		No change
05208300	Depreciation Buildings-052	260	Depreciation On Assets	\$155	\$91	\$155	\$0 No change		No change
05308310	Depreciation Plant-053	260	Depreciation On Assets	\$1,025	\$605	\$1,025	\$0 No change		No change
07108300	Depreciation Buildings-071	260	Depreciation On Assets	\$16,250	\$9,575	\$16,250	\$0 No change		No change
07708300	Depreciation Buildings-077	260	Depreciation On Assets	\$375	\$221	\$375	\$0 No change		No change
08108300	Depreciation Buildings-061	260	Depreciation On Assets	\$3,940	\$2,323	\$3,940	\$0 No change		No change
06208300	Depreciation Buildings-062	260	Depreciation On Assets	\$61,000	\$35,980	\$61,000	\$0 No change		No change
10208300	Depreciation Buildings-102	260	Depreciation On Assets	\$4,055	\$2,390	\$4,055	\$0 No change		No change
10508320	Depreciation Seabird Erosion Solution	260	Depreciation On Assets	\$220,609	\$130,019	\$220,609	\$0 No change		No change
10708300	Depreciation Buildings-107	260	Depreciation On Assets	\$1,700	\$1,002	\$1,700	\$0 No change		No change
11108300	Depreciation Buildings-111	260	Depreciation On Assets	\$69,800	\$41,152	\$69,800	\$0 No change		No change
11208300	Depreciation Buildings-112	260	Depreciation On Assets	\$19,792	\$11,664	\$19,792	\$0 No change		No change
11308300	Depreciation Buildings-113	260	Depreciation On Assets	\$433,050	\$251,927	\$433,050	\$0 No change		No change
11308311	Depreciation Furniture & Equip	260	Depreciation On Assets	\$1,500	\$886	\$1,500	\$0 No change		No change
11308320	Depreciation Furniture-113	260	Depreciation On Assets	\$3,450	\$1,690	\$3,450	\$0 No change		No change
11308340	Depreciation Infrastructure Parks	260	Depreciation On Assets	\$773,337	\$461,606	\$773,337	\$0 No change		No change
11308350	Depreciation Infrastructure Other-113	260	Depreciation On Assets	\$339,015	\$193,684	\$339,015	\$0 No change		No change
11408300	Depreciation Buildings-114	260	Depreciation On Assets	\$150	\$88	\$150	\$0 No change		No change
11608300	Depreciation Buildings-116	260	Depreciation On Assets	\$15,560	\$9,170	\$15,560	\$0 No change		No change
11608340	Depreciation Buildings-116	260	Depreciation On Assets	\$0	\$19	\$0	\$0 No change		No change
12208300	Depreciation Buildings-122	260	Depreciation On Assets	\$17,835	\$10,687	\$17,835	\$0 No change		No change
12208400	Depreciation Infrastructure Other-122	260	Depreciation On Assets	\$10,455	\$6,480	\$10,455	\$0 No change		No change
12208450	Depreciation Infrastructure Bridges-122	260	Depreciation On Assets	\$116,228	\$73,828	\$116,228	\$0 No change		No change
12208500	Depreciation Roads/Streets	260	Depreciation On Assets	\$1,800,000	\$0	\$1,800,000	\$0 No change		No change
13108300	Depreciation Buildings-131	260	Depreciation On Assets	\$7,660	\$4,517	\$7,660	\$0 No change		No change
13208300	Depreciation Buildings-132	260	Depreciation On Assets	\$44,385	\$26,181	\$44,385	\$0 No change		No change
13208310	Depreciation Plant-132	260	Depreciation On Assets	\$390	\$0	\$390	\$0 No change		No change
13208320	Depreciation Furniture-132	260	Depreciation On Assets	\$8,965	\$5,287	\$8,965	\$0 No change		No change
13208330	Depreciation Infrastructure Other-132	260	Depreciation On Assets	\$7,865	\$4,640	\$7,865	\$0 No change		No change
14208300	Depreciation Buildings-142	260	Depreciation On Assets	\$72,635	\$43,582	\$72,635	\$0 No change		No change
14208320	Depreciation Furniture-142	260	Depreciation On Assets	\$30,075	\$14,741	\$30,075	\$0 No change		No change
14404700	Poc-less Deprec. Alloc To W/S	260	Depreciation On Assets	\$600,230	\$0	\$600,230	\$0 No change		No change
14408310	Depreciation Plant-144	260	Depreciation On Assets	\$1,198,670	\$302,910	\$1,198,670	\$0 No change		No change
14408330	Depreciation Tools-144	260	Depreciation On Assets	\$1,790	\$605	\$1,790	\$0 No change		No change
14708300	Depreciation Buildings-147	260	Depreciation On Assets	\$43,065	\$22,736	\$43,065	\$0 No change		No change
14709300	Depreciation - Right of Use Assets - Lease Liability	260	Depreciation On Assets	\$23,837	\$8,033	\$23,837	\$0 No change		No change
			Non cash adjustment	\$0	\$11,876	\$0	\$0 No change		No change
				<b>-\$4,922,878</b>	<b>-\$1,770,903</b>	<b>-\$4,922,878</b>	<b>\$0</b>		
			<b>Amount attributable to operating activities</b>	<b>\$4,118,542</b>	<b>\$1,673,607</b>	<b>\$4,998,132</b>	<b>\$879,591</b>		
			<b>Investing Activities</b>						
05115018	ESL - Capital Grant - Vehicles	120	Government Grants - Capital	\$1,650,000	\$0	\$1,650,000	\$0 No change		No change
05115019	ESL - Capital Grant - Buildings	120	Government Grants - Capital	\$2,401,500	\$0	\$2,401,500	\$0 No change		No change
06215052	Youth Contributions and Grant Income	120	Government Grants - Capital	\$2,000	\$0	\$0	\$2,000 Moved to operating grants		Minor
								Carried over from 19/20 - not included in original budget. Income received in 2020/21 covering remaining project costs incurred 20/21 plus additional from prior year - account 11259079	Significant
11213015	RBFS Grant - Boat Launch Facility - Planning Study	120	Government Grants - Capital	\$0	-\$43,227	-\$43,227	-\$43,227		No change
11213022	Lancelin Foreshore Development - Cunliffe Street Ca	120	Government Grants - Capital	-\$250,000	\$0	-\$250,000	\$0 No change		No change

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COA	Description	IE Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
							GG Outdoor Activity Space Grant (Dept of Comm)- 234000 GG Outdoor Activity Space Bendigo Bank Grant-150000 GG Outdoor Activity Space Grant (LRCP)-367890 GG Outdoor Activity Space WG Contr-38000 Gina Fewster POS Contribution to Works Transfer from Trust) 34892 LA Skate/BMX Park Stage 2 Grant (C Porter Funding)-168000 Guilderton Toilets - LRCP Grant-46022 -Gingin Football Club contribution to lights \$62,500 has been removed	
11313040	Contributions & Donations	120 Government Grants - Capital	-\$1,082,612		-\$1,038,804	\$43,808		Significant
11313040	Contributions & Donations	135 Contributions Capital	\$0	-\$125,440	\$0	\$0	No change - journal required	No change
							Gingin Pistol Club is managing this project. Shire is making a contribution towards the project only -	
11315074	GG Pistol Club - Demolish & Rebuild Complex (Incon	120 Government Grants - Capital	\$40,250	\$0	\$0	\$40,250	Account 11359056	Significant
12215060	Government Road Grants - RRG	120 Government Grants - Capital	-\$642,969	\$0	-\$642,969	\$0	No change	No change
12215065	Government Road Grants - Agricultural Lime Route	120 Government Grants - Capital	-\$2,424,871	-\$2,413,294	-\$2,413,294	\$11,577	Based on actual	Moderate
12215070	Government Road Grants - Agricultural Lime Route	120 Government Grants - Capital	-\$3,698,425	-\$3,666,225	-\$3,666,225	\$32,200	Based on actual	Significant
12215075	Government Road Grants - R to R	120 Government Grants - Capital	-\$582,112	\$0	-\$582,112	\$0	No change	No change
			-\$12,774,739	-\$6,248,186	-\$12,688,131	\$86,608		
05159116	Gingin Colocation Fire Emergency Services & Bush F	237 Contractors/Consultants	\$2,181,500	\$18,056	\$2,181,500	\$0	No change	No change
05159116	Gingin Colocation Fire Emergency Services & Bush F	300 Capital Expenditure	\$0	\$661	\$0	\$0	No change	No change
							Redfield Park Fire Shed - Reallocation between operating and capital due to reporting regulations	
05159127	Redfield Park Fire Shed CAP EX	237 Contractors/Consultants	\$220,000	\$82,184	\$170,000	-\$50,000	(5103825)	Significant
							Project cost less than anticipated. Some costs captured under operating and. Transfer (\$5.5k to	
06159010	Old Road Board/Playgroup Building Upgrade	237 Contractors/Consultants	\$32,000	\$11,035	\$21,000	-\$11,000	6103111.237, \$5.5k to 11203505.236)	Moderate
07159130	Gingin Medical Centre Generator	237 Contractors/Consultants	\$50,000	\$0	\$30,000	-\$20,000	Less than anticipated expenditure	Significant
11159005	Granville Civic Centre Buildings	237 Contractors/Consultants	\$145,500	\$114,012	\$145,500	\$0	No change	No change
							Works completed 2019/20 (refer to AC 11103802).	
11159058	Woodridge Hall - Fixed Assets	237 Contractors/Consultants	\$7,000	\$0	\$0	-\$7,000	Transfer to 11603126.237	Moderate
11159068	Sovereign House/Toilets	237 Contractors/Consultants	\$18,000	\$0	\$18,000	\$0	No change	No change
11359010	LA Sporting Complex-11359010	237 Contractors/Consultants	\$15,000	\$0	\$0	\$0	New budget application 2021/22	No change
							Stove replacement CFWD from 19/20 mid-year grant round \$3,000. Removal of original budget allocations Replace tiling \$10,000 - Remove Structural Engineer Report \$5,500 Replace Roof structure & timbers \$65,000 - Additional budget allocated 2020/21 of	
11359051	Gingin Bowling Club - Building Improvements	237 Contractors/Consultants	\$83,500	\$0	\$13,000	-\$70,500	\$10,000 for ovens	Significant
11359053	LORVA Public Amenities	237 Contractors/Consultants	\$50,000	\$0	\$0	\$0	New budget application 2021/22	No change
11359056	Gingin Pistol Club Demolish & Reconstruct	237 Contractors/Consultants	\$70,500	\$0	\$30,250	-\$40,250	Shire contribution to Gingin Pistol Club.	Significant
11359086	LA Back Beach Ablution Block	237 Contractors/Consultants	\$12,000	\$0	\$0	-\$12,000		Moderate
11359090	GG Recreation Centre Building Land & Buildings	237 Contractors/Consultants	\$15,000	\$0	\$15,000	\$0	No change	No change
							Double up project, completed in 2019/20 budget.	
11359103	Redfield Park Community Ctr	237 Contractors/Consultants	\$6,000	\$0	\$0	-\$6,000	Transfer \$6k to 13205825.237	Moderate
11359109	Guilderton Ablution Block - Local Roads & Comm In	237 Contractors/Consultants	\$46,222	\$0	\$46,222	\$0	No change - grant funded	No change
							Demolition of shed and installation of new shed	
11359154	GU Country Club Land & Buildings	300 Capital Expenditure	\$0	\$27,840	\$0	\$0	including concrete pad.	Significant
11359185	LA- Public Toilet Upgrade	237 Contractors/Consultants	\$100,000	\$0	\$100,000	\$0	Will be carried forward at end of year	No change

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11359255	LA - Community Sporting Complex Kitchen Upgrade	237	Contractors/Consultants	\$50,000	\$0	\$43,018	-\$6,982	Upper Coastal Facilities Cost Benefit Analysis Business Case Master Plan - Paid in 2020/21 but was a 2019/20 project offset account 10607045. Remainder to be carried forward at end of year	Moderate
11359256	Granville Park Toilets	237	Contractors/Consultants	\$61,103	\$54,230	\$81,103	\$20,000	Greater expenditure than anticipated - funded from reserve	Significant
12259015	Gingin Depot Development	237	Contractors/Consultants	\$33,500	\$0	\$33,500	\$0	No change	No change
13259055	Caravan Park Chalets	237	Contractors/Consultants	\$25,000	\$0	\$25,000	\$0	Fund from caravan park reserve	No change
13259300	Information Bays-13259300	237	Contractors/Consultants	\$25,300	\$0	\$25,300	\$0	No change	No change
13259310	JIM GORDON V.C. TRAIL	237	Contractors/Consultants	\$15,000	\$0	\$15,000	\$0	Will be carried forward at end of year	No change
13259316	Gingin Entry Statement	237	Contractors/Consultants	\$15,000	\$0	\$0	-\$15,000	Duplicate budget entry	Moderate
13259317	Guilderton Caravan Park Hot Water System	237	Contractors/Consultants	\$10,000	\$0	\$10,000	\$0	No change	No change
14259114	Office (GG Admin) - Buildings	237	Contractors/Consultants	\$222,960	\$152,066	\$213,250	-\$9,710	Flooring budget reduced - from \$40,000 to \$30,290 based on actual cost	No change
14759020	Guilderton Store Capital Improvements	300	Capital Expenditure	\$0	\$875	\$875	\$875	Remainder of retention funds owed to Safeways Building & Renovations for prior years works	Minor
14759140	CWA Building - Structural Repairs	237	Contractors/Consultants	\$18,000	\$0	\$18,000	\$0	No change	No change
14259110	Computer System Furniture And Equipment-142	236	Materials Purchased Direct	\$66,400	\$0	\$6,005	-\$60,395	Reduced by \$31,400 for IT Replacements that have been paid out of account 14202215 as they no longer belong to capital. Original budget of \$55,000 for server reduced to \$6,005 2020/21 due to payments spread over multiple years in lease type arrangement.	Significant
14759122	Master Key System	236	Materials Purchased Direct	\$15,000	\$0	\$0	\$0	New budget application 2021/22	No change
14759124	Lancelin Commercial Centre Land Purchase	237	Contractors/Consultants	\$15,000	\$0	\$0	-\$15,000	Not required	Moderate
14759137	Purchase Of Lot 44 York Street, Gingin Land	300	Capital Expenditure	\$0	\$25,000	\$25,000	\$25,000	Purchase of Lot 44 York Street, Gingin as per Council Resolution OM16/06/20 11.3.4 to be funded by Land and Buildings Reserve	Significant
05159124	Ocean Farm Hino Tanker GG04	236	Materials Purchased Direct	\$400,000	\$0	\$400,000	\$0	No change	No change
05159136	Guilderton Light Tanker GG075	236	Materials Purchased Direct	\$170,000	\$0	\$170,000	\$0	No change	No change
05159137	Ocean Farm Light Tanker GG051	236	Materials Purchased Direct	\$170,000	\$0	\$170,000	\$0	No change	No change
05159138	Red Gully Light Tanker GG069	236	Materials Purchased Direct	\$170,000	\$0	\$170,000	\$0	No change	No change
05159140	Nilgen 2.4 Broadacre GG05	236	Materials Purchased Direct	\$170,000	\$0	\$170,000	\$0	No change	No change
05159148	Seabird Light Tanker GG057	236	Materials Purchased Direct	\$170,000	\$0	\$170,000	\$0	No change	No change
05159149	Beermullah Hino Tanker GG02	236	Materials Purchased Direct	\$400,000	\$0	\$400,000	\$0	No change	No change
10659050	Vehicle Purchase - GG046	236	Materials Purchased Direct	\$86,000	\$47,334	\$86,000	\$0	No change	No change
11359271	Gingin Aquatic Centre Chemigem	236	Materials Purchased Direct	\$8,000	\$0	\$8,000	\$0	No change	No change
12359200	New Flatbed Crew Cab Truck GG056	236	Materials Purchased Direct	\$125,000	\$0	\$125,000	\$0	No change	No change
12359750	Minor Plant/Equipment	236	Materials Purchased Direct	\$12,000	\$0	\$12,000	\$0	No change	No change
12359902	Utility GG009	236	Materials Purchased Direct	\$65,333	\$0	\$65,333	\$0	No change	No change
12359905	Utility SGG - EMO	300	Capital Expenditure	\$0	\$51,761	\$51,761	\$51,761	Purchase of SGG - Claimed on insurance	Significant
12359916	TCM Front End Loader GG016	236	Materials Purchased Direct	\$250,000	\$0	\$0	-\$250,000	Being deferred until 2021/22 - reallocate to GG006 as new budget item in 2021/22 (original budget account was incorrect - should've been against GG006)	Significant
12359939	Grader GG004	236	Materials Purchased Direct	\$401,850	\$0	\$0	-\$401,850	Reallocate budget between ie codes (236 to 300)	Significant
12359939	Grader GG004	300	Capital Expenditure	\$0	\$401,850	\$401,850	\$401,850	Reallocate budget between ie codes (236 to 300)	Significant
12359940	Prime Mover GG028	236	Materials Purchased Direct	\$210,000	\$0	\$251,950	\$41,950	As per Council resolution OM16/02/2021 11.4.1	Significant



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
12359969	D Max Crew Cab - GG020	236	Materials Purchased Direct	\$41,000	\$43,299	\$43,300	\$2,300	Based on actual	Minor
12359982	Purchase of Isuzu Utility Dual Cab GG008	236	Materials Purchased Direct	\$43,000	\$46,436	\$46,437	\$3,437	Based on actual	Minor
14759136	Purchase of Variable Message Board Trailers	236	Materials Purchased Direct	\$46,000	\$0	\$46,000	\$0	No change	No change
				<b>\$6,582,668</b>	<b>\$1,076,639</b>	<b>\$6,054,154</b>	<b>-\$448,514</b>		
11259065	Lancelin Foreshore Development - Cunliffe St	237	Contractors/Consultants	\$500,000	\$28,760	\$500,000	\$0	No change	No change
								Carried over from 19/20 - not included in original budget. Offset with grant income received from DoT account 11213015	Moderate
11259079	Boat Launch Facility - Planning Study	237	Contractors/Consultants	\$0	\$13,775	\$13,775	\$13,775		
								Funding unavailable - Remove project Refer to account 11313057 (design works undertaken)	Significant
11259084	Guilderton River Access Boardwalk	237	Contractors/Consultants	\$220,000	\$4,700	\$5,000	-\$215,000		
11359047	Replace Dam Barrier - Granville Park Scenic Pool	237	Contractors/Consultants	\$30,000	\$8,725	\$30,000	\$0	No change	No change
11359113	Regional Playground	210	Salaries & Wages	\$0	\$757	\$0	\$0	Based on actual	No change
11359113	Regional Playground	230	Overhead Costs-Allocated	\$0	\$833	\$0	\$0	Based on actual	No change
								Additional funding approved by Council. \$20,000 from L&B Reserve and \$25,000 from Playground Strategic Plan 11305527	Significant
11359113	Regional Playground	237	Contractors/Consultants	\$1,025,890	\$134,506	\$1,070,890	\$45,000		
11359115	LA Skate Park Bowl (at BMX Track)	237	Contractors/Consultants	\$218,000	\$0	\$218,000	\$0	No change	No change
								Drainage & Waterproofing allocation within same account transferred to light project \$17,500, Football oval lights (\$40,000 c/wd 19/20 - Shire contribution \$62,500 (Portion of Shire's contribution increased by insurance claim for damaged lights	No change
11359170	GG Recreation Ground-11359170	237	Contractors/Consultants	\$182,500	\$0	\$154,237	-\$28,263	\$34,237)	
11359271	Gingin Aquatic Centre Chemigem	237	Contractors/Consultants	\$8,000	\$0	\$0	-\$8,000	Duplicate entry in original budget for chemigem	Moderate
11359366	Ocean Farm Playground	237	Contractors/Consultants	\$20,000	\$0	\$20,000	\$0	No change	No change
12259002	Walker Ave/ Vins Way LA - Bus Shelter	237	Contractors/Consultants	\$10,000	\$0	\$10,000	\$0	No change	No change
12259003	Ledge Point to Lancelin Road	237	Contractors/Consultants	\$120,000	\$0	\$120,000	\$0	No change	No change
12259144	R T0 R - Dooling Road	237	Contractors/Consultants	\$53,690	\$24,413	\$24,413	-\$29,277	Savings offsets Cheriton Rd contribution	Significant
12259159	Seabird - McCormick Street	237	Contractors/Consultants	\$38,040	\$0	\$38,040	\$0	No change	No change
12259169	Rural - Dingo Road	210	Salaries & Wages	\$69,110	\$0	\$69,110	\$0	No change	No change
12259169	Rural - Dingo Road	230	Overhead Costs-Allocated	\$69,110	\$0	\$69,110	\$0	No change	No change
12259169	Rural - Dingo Road	231	Plant Operating Cost-Allocated	\$143,065	\$0	\$143,065	\$0	No change - reallocated at end of year	No change
12259169	Rural - Dingo Road	237	Contractors/Consultants	\$410,287	\$0	\$90,287	-\$320,000	Reduced works	Significant
12259205	Gingin - Brockman Street	237	Contractors/Consultants	\$37,500	\$0	\$0	-\$37,500	Remove project	Significant
12259206	Rural - Cheriton Road	237	Contractors/Consultants	\$0	\$0	\$105,931	\$105,931	Cheriton Road upgrade - Council Contribution	Significant
12259211	Guilderton - Mortimer St	210	Salaries & Wages	\$23,695	\$0	\$23,695	\$0	No change	No change
12259211	Guilderton - Mortimer St	230	Overhead Costs-Allocated	\$23,695	\$0	\$23,695	\$0	No change	No change
12259211	Guilderton - Mortimer St	231	Plant Operating Cost-Allocated	\$50,628	\$0	\$50,628	\$0	No change - reallocated at end of year	No change
12259211	Guilderton - Mortimer St	237	Contractors/Consultants	\$118,804	\$0	\$118,804	\$0	No change	No change
12259262	Rural - Red Gully Road	237	Contractors/Consultants	\$126,240	\$85,794	\$85,794	-\$40,446	Savings offsets Cheriton Rd contribution	Significant
12259275	Rural - Strickland Road	210	Salaries & Wages	\$15,797	\$2,842	\$15,797	\$0	No change	No change
12259275	Rural - Strickland Road	230	Overhead Costs-Allocated	\$15,797	\$3,101	\$15,797	\$0	No change	No change
12259275	Rural - Strickland Road	231	Plant Operating Cost-Allocated	\$30,031	\$2,138	\$30,031	\$0	No change - reallocated at end of year	No change
12259275	Rural - Strickland Road	236	Materials Purchased Direct	\$44,550	\$0	\$8,342	-\$36,208	Savings offsets Cheriton Rd contribution	Significant
12259275	Rural - Strickland Road	237	Contractors/Consultants	\$72,155	\$40,400	\$72,155	\$0	No change	No change
12259287	Bootoo Street	237	Contractors/Consultants	\$14,592	\$0	\$14,592	\$0	No change	No change
12259314	Rural - Coonabidgee Road	210	Salaries & Wages	\$13,822	\$2,027	\$13,822	\$0	No change	No change
12259314	Rural - Coonabidgee Road	230	Overhead Costs-Allocated	\$13,822	\$2,211	\$13,822	\$0	No change	No change
12259314	Rural - Coonabidgee Road	231	Plant Operating Cost-Allocated	\$22,146	\$2,825	\$22,146	\$0	No change - reallocated at end of year	No change
12259314	Rural - Coonabidgee Road	236	Materials Purchased Direct	\$33,000	\$0	\$0	\$33,000	Reallocation of budget between ie codes	Significant
12259314	Rural - Coonabidgee Road	237	Contractors/Consultants	\$45,545	\$80,257	\$80,258	\$34,713	Reallocation of budget between ie codes	Significant

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12259316	GG - Weld Street	237	Contractors/Consultants	\$93,677	\$0	\$63,677	-\$30,000	Reduced contractor costs	Significant
12259332	RRG Rural - Cowalla Rd	210	Salaries & Wages	\$67,135	\$46,795	\$67,135	\$0	No change	No change
12259332	RRG Rural - Cowalla Rd	230	Overhead Costs Allocated	\$67,135	\$51,475	\$67,135	\$0	No change	No change
12259332	RRG Rural - Cowalla Rd	231	Plant Operating Cost-Allocated	\$129,431	\$93,466	\$129,431	\$0	No change - reallocated at end of year	No change
12259332	RRG Rural - Cowalla Rd	236	Materials Purchased Direct	\$253,000	\$84,904	\$253,000	\$0	No change	No change
12259332	RRG Rural - Cowalla Rd	237	Contractors/Consultants	\$558,203	\$269,650	\$558,203	\$0	No change	No change
12259332	RRG Rural - Cowalla Rd	300	Capital Expenditure	\$0	\$11,662	\$0	\$0	No change - Journal required	No change
12259347	GU - Mullins Street	237	Contractors/Consultants	\$10,800	\$0	\$10,800	\$0	No change	No change
12259363	Reseal Gingin Brook Rd and Telephone Rd intersect	237	Contractors/Consultants	\$36,300	\$25,219	\$36,300	\$0	No change	No change
12259364	Rural - Warren Road	210	Salaries & Wages	\$11,847	\$4,377	\$11,847	\$0	No change	No change
12259364	Rural - Warren Road	230	Overhead Costs Allocated	\$11,847	\$52	\$11,847	\$0	No change	No change
12259364	Rural - Warren Road	231	Plant Operating Cost-Allocated	\$15,228	\$3,528	\$15,228	\$0	No change - reallocated at end of year	No change
12259364	Rural - Warren Road	236	Materials Purchased Direct	\$6,000	\$0	\$6,000	\$0	No change	No change
12259364	Rural - Warren Road	237	Contractors/Consultants	\$34,860	\$9,500	\$34,860	\$0	No change	No change
12259510	Aglime - Orange Springs Road - Special Funding	210	Salaries & Wages	\$54,043	\$97,802	\$97,802	\$43,759	Based on actual S&W	Significant
12259510	Aglime - Orange Springs Road - Special Funding	230	Overhead Costs Allocated	\$53,411	\$111,730	\$111,730	\$58,319	Based on actual	Significant
12259510	Aglime - Orange Springs Road - Special Funding	231	Plant Operating Cost-Allocated	\$44,464	\$90,711	\$90,711	\$46,247	Plant costs	Significant
12259510	Aglime - Orange Springs Road - Special Funding	236	Materials Purchased Direct	\$664,511	\$4,017	\$4,017	-\$660,494	Budget reallocation between ie codes	Significant
12259510	Aglime - Orange Springs Road - Special Funding	237	Contractors/Consultants	\$1,608,442	\$2,750,060	\$2,750,060	\$1,141,618	Budget reallocation between ie codes - additional	Significant
12259511	Orange Springs Road - Wheatbelt Secondary Freight	210	Salaries & Wages	\$55,172	\$56,436	\$56,436	\$1,264	Based on actual	Minor
12259511	Orange Springs Road - Wheatbelt Secondary Freight	230	Overhead Costs Allocated	\$55,172	\$56,579	\$56,579	\$1,407	Based on actual	Minor
12259511	Orange Springs Road - Wheatbelt Secondary Freight	231	Plant Operating Cost-Allocated	\$80,432	\$83,269	\$83,269	\$2,837	Plant costs	Minor
12259511	Orange Springs Road - Wheatbelt Secondary Freight	236	Materials Purchased Direct	\$0	\$409	\$409	\$409	Based on actual	Minor
12259511	Orange Springs Road - Wheatbelt Secondary Freight	237	Contractors/Consultants	\$3,714,322	\$3,402,122	\$3,412,184	-\$302,138	Reallocation of funds between capital accounts - both for Orange Springs Road	Significant
12259571	Seabird - Edward Street	237	Contractors/Consultants	\$0	\$0	\$0	\$0	No change	No change
12259944	WSFN - KW Road	237	Contractors/Consultants	\$57,500	\$16,249	\$57,500	\$0	No change	No change
12259957	Footpaths Projects - Parks	300	Capital Expenditure	\$0	\$8,158	\$8,158	\$8,158	Reallocation of budget for footpath to archive shed from buildings capital to parks capital	Moderate
12259958	RRG - Sappers Rd	237	Contractors/Consultants	\$84,096	\$0	\$84,096	\$0	No change	No change
12259978	R to R - LA Kendall Road	300	Capital Expenditure	\$102,920	\$0	\$102,920	\$0	No change	No change
12259982	Drainage Construction	237	Contractors/Consultants	\$34,338	\$0	\$34,338	\$0	No change	No change
12259990	Footpath projects unallocated	237	Contractors/Consultants	\$105,063	\$0	\$105,063	\$0	No change	No change
12259995	Rural - Bootline Road	210	Salaries & Wages	\$27,644	\$0	\$27,644	\$0	No change	No change
12259995	Rural - Bootline Road	230	Overhead Costs Allocated	\$27,644	\$0	\$27,644	\$0	No change	No change
12259995	Rural - Bootline Road	231	Plant Operating Cost-Allocated	\$37,969	\$0	\$37,969	\$0	No change - reallocated at end of year	No change
12259995	Rural - Bootline Road	236	Materials Purchased Direct	\$11,550	\$0	\$11,550	\$0	No change	No change
12259995	Rural - Bootline Road	237	Contractors/Consultants	\$29,000	\$0	\$29,000	\$0	No change	No change
13259051	Gullderton Caravan Park Sewerage System	237	Contractors/Consultants	\$100,000	\$0	\$0	-\$100,000	Project not going ahead	Significant
				\$12,062,667	\$7,716,233	\$11,725,778	-\$336,889		
10618115	Sale Of Assets - 4GG/GG046	140	Sale Of Assets	\$15,000	-\$20,455	-\$20,455	\$5,455	Based on actual - Sale of assets	Moderate
12318205	Sale of assets VMB Trailer GG6015	140	Sale Of Assets	\$1,000	\$0	\$1,000	\$0	No change	No change
12318902	Sale of Utility GG009	140	Sale Of Assets	-\$14,545	\$0	-\$14,545	\$0	No change	No change
12318921	Sale Works Utility GG020	140	Sale Of Assets	-\$15,000	-\$16,636	-\$16,636	-\$1,636	Based on actual - Sale of assets	Minor
12318924	Sale of John Deere Grader GG004	140	Sale Of Assets	-\$115,000	-\$115,000	-\$115,000	\$0	Based on actual - Sale of assets	No change
12318928	Sale of Mercedes Tip Truck GG028	140	Sale Of Assets	-\$20,000	\$0	-\$20,455	-\$455	As per Council resolution OM16/02/2021 11.4.1	Minor
12318930	Sale Of Front End Loader (Case) GG005	140	Sale Of Assets	-\$30,000	\$0	\$0	\$30,000	Deferred until 2021/22	Significant
12318956	Sale of 1995 Nissan Tip Truck GG085	140	Sale Of Assets	\$28,000	\$0	\$28,000	\$0	No change	No change
12318965	Sale of Isuzu D-Max Utility GG068	140	Sale Of Assets	-\$15,000	-\$21,636	-\$21,636	-\$6,636	Based on actual - Sale of assets	Moderate
				-\$253,545	-\$173,727	-\$237,727	\$15,818		
11369157	Loan 015 - Gullderton Bowling Club Advance Princip	190	Capital Income	-\$11,323	-\$10,982	-\$10,982	\$341	Based on actual	Minor



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11369188	Loan 130 - Ledge Point Country Club Cool Room S/S 190	Capital Income		-\$2,182	-\$1,085	-\$2,182	\$0	No change	No change
				-\$13,505	-\$12,068	-\$13,164	\$341		
	<b>Amount attributable to investing activities</b>			<b>\$5,603,546</b>	<b>\$2,358,892</b>	<b>\$4,840,911</b>	<b>-\$682,635</b>		
	<b>Financing Activities</b>								
07159090	Loan 100 Gingin Medical Ctr Principal Payment	300	Capital Expenditure	\$29,686	\$29,686	\$29,686	\$0	No change	No change
10159100	Loan 111 - Landfill Site Principal Payment	300	Capital Expenditure	\$18,822	\$18,822	\$18,822	\$0	No change	No change
10559200	Loan 127 - SB Erosion Extension Principal Payment	300	Capital Expenditure	\$20,809	\$20,809	\$20,809	\$0	No change	No change
11359138	Loan 114 - Guilderton C/Club (Council) Principal Pay 300	Capital Expenditure		\$35,734	\$17,554	\$35,734	\$0	No change	No change
11359158	Loan 120 - Netball Facility Principal Repayment	300	Capital Expenditure	\$22,260	\$10,947	\$22,260	\$0	No change	No change
11359168	Loan 124 - Regional Hardcourt Principal Repayment	300	Capital Expenditure	\$21,026	\$10,405	\$21,026	\$0	No change	No change
11359189	Loan 130 - Ledge Point Country Club Cool Room S/S 300	Capital Expenditure		\$2,182	\$1,085	\$2,182	\$0	No change	No change
11359238	Loan 126 - GG Aquatic Centre Tiling (Council) Princi 300	Capital Expenditure		\$14,714	\$14,714	\$14,714	\$0	No change	No change
13259120	Loan 128 LA Caravan Park Assets - Principal Repaym 300	Capital Expenditure		\$40,479	\$40,479	\$40,479	\$0	No change	No change
14759224	Loan 123 - Lot 44 Weld Street Gingin Principal Repa 300	Capital Expenditure		\$16,485	\$8,102	\$16,485	\$0	No change	No change
				<b>\$222,197</b>	<b>\$172,603</b>	<b>\$222,197</b>	<b>\$0</b>		
14259140	Right of Use Asset - Franking Machine Lease Principi 237	Contractors/Consultants		\$488	\$1,519	\$2,277	\$1,789	Lease for Franking machine	Minor
14259145	Right of Use Asset - Lancelin Office Lease Principal 237	Contractors/Consultants		\$7,092	\$4,566	\$7,092	\$0	Lancelin Office lease	No change
				<b>\$7,580</b>	<b>\$6,084</b>	<b>\$9,369</b>	<b>\$1,789</b>		
11269072	New Loan - Cunliffe Street Redevelopment funding	190	Capital Income	\$250,000	\$0	\$250,000	\$0	No change	No change
11369143	New Loan - Funding for Gingin Outdoor Activity Spa 190	Capital Income		-\$177,000	\$0	-\$177,000	\$0	No change	No change
13269125	New Loan - GU Caravan Park Waste Water	190	Capital Income	-\$100,000	\$0	\$0	\$100,000	No change	No change
New	New Loan - Altus Financials	190	Capital Income	\$0	\$0	-\$157,743	-\$157,743	As per Council resolution	Significant
				<b>-\$527,000</b>	<b>\$0</b>	<b>-\$584,743</b>	<b>-\$57,743</b>		
12209781	Roads - Balance of Muni Funds - Transfer to Restrict 190	Capital Income		-\$500,497	\$0	\$0	\$500,497	Reserve transfer	Significant
20069830	Gingin Logo Plates Restricted Cash CAP INC	181	Other Income	-\$7,584	-\$45	\$0	\$7,584	Reserve transfer	Moderate
20069881	Concept Plan for Granville Park Gingin CAP INC	190	Capital Income	-\$2,850	\$0	\$0	\$2,850	Reserve transfer	No change
20069894	Cowalla Rd Restricted Cash CAP INC	190	Capital Income	-\$16,000	\$0	\$0	\$16,000	Reserve transfer	No change
20069923	BEN (Beach Emergency Number) Signs Restricted Ca 190	Capital Income		-\$21,710	\$0	\$0	\$21,710	Reserve transfer	No change
20069924	Youth Services - Website Restricted Cash CAP INC	190	Capital Income	-\$5,000	\$0	\$0	\$5,000	Reserve transfer	No change
20069021	Unspent Grant Wheatbelt Development Commiss. R130	Contributions		\$0	\$55,000	\$0	\$0	Journal required - 20059021	Significant
20059997	Lancelin Public Open Space Restricted Cash CAP EX	281	Other Expenditure	\$0	\$14,800	\$14,800	\$14,800	Transfer to muni 11305526	Moderate
20059830	Gingin Logo Plates Restricted Cash CAP EX	281	Other Expenditure	\$0	\$227	\$0	\$0	No change	No change
20059035	Donations Towards Medical Transfer Vehicle Restrict 281	Other Expenditure		\$0	\$4	\$0	\$0	No change	No change
				<b>-\$553,641</b>	<b>\$69,532</b>	<b>\$14,800</b>	<b>\$568,441</b>		
20059886	Guilderton Parking Meters Restricted Cash CAP EX	281	Other Expenditure	\$12,864	\$0	\$0	-\$12,864	Moved to reserve transfer	Moderate
				<b>\$12,864</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$12,864</b>		
11359300	Transfer to Reserve Guilderton Country Club Mobile 170	Interest On Investments		\$63	\$0	\$43	-\$20	Based on actual investment interest earnings	Minor
13759010	Reserve Fund Transfer LA Community Sport Cl Reser 170	Interest On Investments		\$425	\$0	\$290	-\$135	Based on actual investment interest earnings	Minor
14759210	Transfer To Reserve (LSU) Funds	170	Interest On Investments	\$2,912	\$0	\$1,985	-\$927	Based on actual investment interest earnings	Minor
21059700	Office Equipment Transfers to Reserve Fund	170	Interest On Investments	\$69	\$0	\$48	-\$21	Based on actual investment interest earnings	Minor
21059701	Plant & Equipment Transfers to Reserve	170	Interest On Investments	\$8,985	\$0	\$6,125	-\$2,860	Based on actual investment interest earnings	Minor
21059703	Land & Buildings Transfer to Reserve	170	Interest On Investments	\$4,976	\$0	\$3,392	-\$1,584	Based on actual investment interest earnings	Minor
21059704	GU Caravan Park Transfer to Reserve	170	Interest On Investments	\$246	\$0	\$168	-\$78	Based on actual investment interest earnings	Minor
21059705	Shire Recreation Transfers to Reserve	170	Interest On Investments	\$518	\$0	\$353	-\$165	Based on actual investment interest earnings	Minor
21059706	Redfield Park Transfers to Reserve	170	Interest On Investments	\$217	\$0	\$148	-\$69	Based on actual investment interest earnings	Minor
21059707	Ocean Farm Recreation Transfers to Reserve	170	Interest On Investments	\$215	\$0	\$147	-\$68	Based on actual investment interest earnings	Minor
21059708	Tip Rationalisation Transfers to Reserve	170	Interest On Investments	\$7,621	\$0	\$5,195	-\$2,426	Based on actual investment interest earnings	Minor
21059713	Future Infrastructure Transfers to Reserve	170	Interest On Investments	\$3,507	\$0	\$2,391	-\$1,116	Based on actual investment interest earnings	Minor
								Based on actual investment interest earnings plus contributions from Claymont Development \$22,000 (refer to account 10613026)	Significant
21059720	Community Infrastructure Transfers to Reserve	170	Interest On Investments	\$15	\$0	\$22,010	\$21,995		
21059722	Staff Housing Transfers to Reserve	170	Interest On Investments	\$231	\$0	\$157	-\$74	Based on actual investment interest earnings	Minor

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
21059708	Tip Rationalisation Transfers to Reserve	300	Capital Expenditure	\$17,013	\$0	\$17,013	\$0	No change	No change
05159910	Transfer To Reserve DFES unspent grant 051	300	Capital Expenditure	\$0	\$33,868	\$33,868	\$33,868	Payment of restricted funds into Reserve	Moderate
06259215	Transfer To Reserve 062	300	Capital Expenditure	\$0	\$80,957	\$80,957	\$80,957	Payment of restricted funds into Reserve	Significant
06259220	Transfer To Reserve Youth Services unspent grant 0	300	Capital Expenditure	\$0	\$5,000	\$5,000	\$5,000	Payment of restricted funds into Reserve	Moderate
07759200	Transfer To Reserve Fund 077	300	Capital Expenditure	\$0	\$54,900	\$54,900	\$54,900	Payment of restricted funds into Reserve	Significant
								Payment of restricted cash into Reserve plus transfer of coastal levy to reserve (\$110,000 coastal levy less sand renourishment \$30,947 = additional \$79,053 transfer to reserve)	Significant
10559025	Transfer To Reserve Coastal Management-105	300	Capital Expenditure	\$0	\$124,750	\$124,750	\$124,750	\$79,053 transfer to reserve)	Significant
10659080	Transfer To Reserve Subdivisions - 1065	300	Capital Expenditure	\$0	\$32,170	\$32,170	\$32,170	Payment of restricted funds into Reserve	Significant
11359123	Transfer to Reserve 113	300	Capital Expenditure	\$0	\$2,850	\$2,850	\$2,850	Payment of restricted funds into Reserve	Minor
12259035	Transfer To Reserve-122	300	Capital Expenditure	\$0	\$1,021,384	\$1,021,384	\$1,021,384	Payment of restricted funds into Reserve	Significant
12359010	Transfer To Reserve-122	300	Capital Expenditure	\$0	\$141,076	\$141,076	\$141,076	Payment of restricted funds into Reserve	Significant
13259055	Transfer To Reserve 132	300	Capital Expenditure	\$0	\$21,710	\$21,710	\$21,710	Payment of restricted funds into Reserve	Moderate
13659000	Transfer To Reserve 132	300	Capital Expenditure	\$0	\$5,731	\$5,731	\$5,731	Payment of restricted funds into Reserve	Moderate
14759212	Transfer To Reserve 147	300	Capital Expenditure	\$0	\$7,857	\$7,857	\$7,857	Payment of restricted funds into Reserve	Moderate
14759213	Transfer To Reserve 147	300	Capital Expenditure	\$0	\$38,020	\$38,020	\$38,020	Payment of restricted funds into Reserve	Moderate
								Transfer 19.2% of income for GU parking meters to reserve \$21,120	Significant
11259086	Transfer to Reserve Guilderton Foreshore	300	Capital Expenditure	\$0	\$29,811	\$29,811	\$29,811		Significant
				\$47,013	\$1,600,084	\$1,659,549	\$1,612,536		
6269220	Reserve Fund Transfer From Tip Rationalisation	190	Capital Income	\$0	\$0	\$5,000	\$5,000	Youth Services - Website	No change
10169900	Reserve Fund Transfer From Tip Rationalisation	190	Capital Income	\$10,000	\$0	\$10,000	\$0	No change	No change
11369093	Transfer From Recreational Reserve	190	Capital Income	\$50,000	\$0	\$50,000	\$0	LA Skate Park	No change
New	Community Infrastructure Transfer from Reserve	190	Capital Income	\$0	\$0	\$10,479	\$10,479	Reserve transfer - logo plates \$7629, Concept plan for Granville Park \$2850	No change
New	Reserve Fund Transfer From Coastal Management N	190	Capital Income	\$0	\$0	\$21,710	\$21,710	BEN Signs \$21,710	Significant
								Balance of Muni Funds reserve \$833,725, Cowalla Rd Reserve \$16,000	No change
12269035	Reserve Fund Transfer From Contributions to Roads	190	Capital Income	\$0	\$0	\$849,725	\$849,725		No change
								Archive Shed \$137960 plus purchase of Lot 44 York St, Gingin \$25,000, \$20,000 for GOAS Project, \$61103 Granville Toilet Upgrade, remove \$100,000 Hinchcliffe Toilets, \$18000 CWA Reroof, \$30,000 GG Town activation plan,	Significant
14769122	Reserve Fund Transfer Land And Buildings	190	Capital Income	\$137,960	\$0	\$182,960	\$45,000		Significant
14769213	Transfer from Reserve - Future Infrastructure Resen	190	Capital Income	\$209,103	\$0	\$209,103	\$0		No change
21069100	Lsl, Annual, Sick Leave Transfers From Reserve Fund	190	Capital Income	\$0	\$0	\$34,685	\$34,685	LSL taken - Refer to accounts 14200126, 14201126, 14307060, 7159080	Significant
								Includes transfer from reserve for purchase of GG028 as per Council Resolution OM16/02/2021	Significant
21069701	Plant & Equipment Transfers from Reserve	190	Capital Income	\$157,638	\$0	\$199,133	\$41,495	11.4.1	Significant
				\$564,701	\$0	\$1,572,795	\$1,008,094		
	<b>Amount attributable to financing activities</b>			\$1,355,688	\$1,848,303	\$251,624	\$1,104,065		
	<b>Budget deficiency before general rates</b>			\$8,366,400	\$5,880,801	\$9,587,419	\$1,301,020		
03010005	Grv - Townsites 8.7511	100	Rates	\$2,281,778	\$2,281,779	\$2,281,778	\$0	Raised in Full	No change
03010006	Grv - Other 8.7511	100	Rates	\$1,302,836	\$1,302,836	\$1,302,836	\$0	Raised in Full	No change
03010010	Uv - Rural 0.4965	100	Rates	\$1,314,917	\$1,314,917	\$1,314,917	\$0	Raised in Full	No change
03010015	Uv - Other 0.4965	100	Rates	\$9,294	\$9,294	\$9,294	\$0	Raised in Full	No change
03010018	Uv - Intensive 0.9245	100	Rates	\$669,329	\$669,329	\$669,329	\$0	Raised in Full	No change
03010025	Grv - Townsites @ \$1110	100	Rates	\$1,201,020	\$1,201,020	\$1,201,020	\$0	Raised in Full	No change
03010026	Grv - Other @ \$1110	100	Rates	\$853,590	\$853,590	\$853,590	\$0	Raised in Full	No change
03010030	Uv - Rural @ \$1400	100	Rates	\$529,200	\$529,200	\$529,200	\$0	Raised in Full	No change
03010035	Uv - Other @ \$1400	100	Rates	\$44,800	\$44,800	\$44,800	\$0	Raised in Full	No change
03010038	Uv - Intensive @ \$2548	100	Rates	\$272,636	\$272,636	\$272,636	\$0	Raised in Full	No change
03010045	Interim Rates	100	Rates	\$10,000	\$55,318	\$10,000	\$0	Raised in Full	No change



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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
03010046	Interims - Back Rates	100	Rates	-\$2,000	-\$764	-\$2,000	\$0	Raised in Full	No change
03010060	Uly - Ex Gratia Rates	100	Rates	\$5,000	\$5,197	\$5,000	\$0	No change	No change
03010078	Concession - Intensive	100	Rates	\$130,000	\$137,029	\$130,000	\$20,000	Based on actual	Significant
Estimated amount to be raised from general rates				-\$8,366,400	-\$8,403,651	-\$8,346,400	\$20,000		
Closing Funding (Surplus)Deficit				\$0	-\$2,522,849	\$1,241,019	\$1,321,019		
11359090	GG Recreation Centre Building Land & Buildings	237	Contractors/Consultants			-\$15,000	-\$15,000	Fund from L&B Reserve	
06159010	Old Road Board/Playgroup Building Upgrade	237	Contractors/Consultants			-\$21,000	-\$21,000	Fund from L&B Reserve	
07159130	Gingin Medical Centre Generator	237	Contractors/Consultants			\$30,000	\$30,000	Fund from L&B Reserve	
11159005	Granville Civic Centre Buildings	237	Contractors/Consultants			-\$145,500	-\$145,500	Fund from L&B Reserve	
11159068	Sovereign House/Toilets	237	Contractors/Consultants			-\$18,000	-\$18,000	Fund from L&B Reserve	
11359051	Gingin Bowling Club - Building Improvements	237	Contractors/Consultants			-\$83,500	-\$83,500	Fund from L&B Reserve	
13259300	Information Bays 13259300	237	Contractors/Consultants			-\$25,300	-\$25,300	Fund from L&B Reserve	
12259015	Gingin Depot Development	237	Contractors/Consultants			-\$33,500	-\$33,500	Fund from L&B Reserve	
13259310	JIM GORDON V.C. TRAIL	237	Contractors/Consultants			\$15,000	\$15,000	Fund from L&B Reserve	
New	GU Country Club Reserve	190	Capital Income			-\$30,250	-\$30,250	Fund from L&B Reserve	
								Restricted to Reserves for LA Aged Accommodation	
	Seniors Housing Reserve	190	Capital Income			-\$80,957	-\$80,957	Maintenance - Back to Muri from L&B	
						-\$498,007			
10659050	Vehicle Purchase - GG046	236	Materials Purchased Direct			-\$86,000	-\$86,000	Fund from Plant Reserve	
12359902	Utility GG009	236	Materials Purchased Direct			-\$65,333	-\$65,333	Fund from Plant Reserve	
12359940	Prime Mover GG028	236	Materials Purchased Direct			-\$251,950	-\$251,950	Fund from Plant Reserve	
12359969	D-Max Crew Cab - GG020	236	Materials Purchased Direct			-\$43,300	-\$43,300	Fund from Plant Reserve	
12359982	Purchase of Isuzu Utility Dual Cab GG058	236	Materials Purchased Direct			-\$46,437	-\$46,437	Fund from Plant Reserve	
10618115	Sale Of Assets - 4GG/GG046	140	Sale Of Assets			\$20,455	\$20,455	Fund from Plant Reserve	
12318902	Sale of Utility GG009	140	Sale Of Assets			\$14,545	\$14,545	Fund from Plant Reserve	
12318921	Sale Works Utility GG020	140	Sale Of Assets			\$16,636	\$16,636	Fund from Plant Reserve	
12318928	Sale of Mercedes Tip Truck GG028	140	Sale Of Assets			\$20,455	\$20,455	Fund from Plant Reserve	
12318965	Sale of Isuzu D-Max Utility GG098	140	Sale Of Assets			\$21,636	\$21,636	Fund from Plant Reserve	
21069701	Plant & Equipment Transfers from Reserve	190	Capital Income			-\$141,076	-\$141,076	Fund from Plant Reserve	
14759136	Purchase of Variable Message Board Trailers	236	Materials Purchased Direct			-\$46,000	-\$46,000	Fund from Plant Reserve	
12318930	Sale Of Front End Loader (Case) GG006	140	Sale Of Assets			\$30,000	\$30,000	Fund from Plant Reserve	
12318956	Sale of 1995 Nissan Tip Truck GG086	140	Sale Of Assets			\$28,000	\$28,000	Fund from Plant Reserve	
12318924	Sale of John Deere Grader GG004	140	Sale Of Assets			\$115,000	\$115,000	Fund from Plant Reserve	
12318205	Sale of assets VM8 Trailer GG015	140	Sale Of Assets			\$1,000	\$1,000	Fund from Plant Reserve	
12359916	TCM Front End Loader GG016	236	Materials Purchased Direct			\$250,000	\$250,000	Fund from Plant Reserve	
11359271	Gingin Aquatic Centre Chemigem	236	Materials Purchased Direct			-\$8,000	-\$8,000	Fund from Plant Reserve	
12359200	New Flatbed Crew Cab Truck GG056	236	Materials Purchased Direct			-\$125,000	-\$125,000	Fund from Plant Reserve	
12359750	Minor Plant/Equipment	236	Materials Purchased Direct			-\$12,000	-\$12,000	Fund from Plant Reserve	
21069701	Plant & Equipment Transfers from Reserve	190	Capital Income			\$199,133	-\$41,495	Fund from Plant Reserve	
						-\$108,736			
13259065	Caravan Park Chalets	237	Contractors/Consultants			-\$25,000	\$0	Fund from Caravan Park Reserve	
13259317	Gullderton Caravan Park Hot Water System	237	Contractors/Consultants			-\$10,000	\$0	Fund from Caravan Park Reserve	
13269090	Transfer from Reserve - Gullderton Caravan Park M	190	Capital Income			\$1,670	\$1,670	Retaining wall expenditure 19/20 - retention funds paid back	
						-\$36,670			
11359255	LA - Community Sporting Complex Kitchen Upgrade	237	Contractors/Consultants			-\$43,018	-\$6,982	Fund from Lancelin Community Sport and Recreation Club Reserve	
						-\$43,018			

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COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10669080	Reserve Fund Transfer From Subdivisions Reserve	190	Capital Income			-\$9,170	-\$9,170	Transfer back historic subdivision bonds - Battle-Axe LA3 & LA90, Edgar, Donaldson & Harris	
1069910	Unspent DFES Grant	190	Capital Income			-\$8,674	-\$8,674	Transfer back historic subdivision bonds - Battle-Axe LA3 & LA90, Edgar, Donaldson & Harris	
14769122	Reserve Fund Transfer Land And Buildings	190	Capital Income			-\$23,000	-\$23,000	Price - Lot 30 Hopkins Street Lancelin, Carpark contribution (Lancelin) as per planning conditions. Should have been unrestricted for LA Backbeach Carpark 2018/19	
14769010	Reserve Fund Transfer Office Equipment	190	Capital Income			-\$2,984	-\$2,984	Historic Reserve intended to fund office equipment. Balance of muni funds restricted to fund future roadworks as a result of Orange Springs Road being funded by Main Roads	
	Contribution to Roads Reserve - Balance of Muni Fu	190	Capital Income			-\$123,659	-\$123,659		
						-\$167,487			
11259084	Gullderton River Access Boardwalk	237	Contractors/Consultants			\$0	\$0	Fund from Future Infrastructure Reserve	
						\$0			
						-\$833,418		Additional transfers from Reserve	
11359010	LA Sporting Complex 11359010	237	Contractors/Consultants			\$0	\$0	Remove project - new budget application 2021/22	removed project
14759122	Master Key System	236	Materials Purchased Direct			\$0	\$0	Remove project - new budget application 2021/23	removed project
11359053	LORVA Public Amenities	237	Contractors/Consultants			\$0	\$0	Remove project - new budget application 2021/22	removed project
						\$0		Proposed cancelled projects for consideration 2021/22	
						-\$400,000		Loan from Plant Reserve	
						-\$12,398		Surplus	

**Net Current Assets**  
**Budget Review 2020/21**

Description	Actual to 18/03/2021	Original Budget 20/21	Actual Balance CFWD 20/21	Variation
<b>Current Assets</b>				
Cash - unrestricted	\$4,056,214	\$2,336,898	\$2,251,921	-\$84,977
Cash - restricted reserves	\$7,153,294	\$5,362,029	\$5,553,210	\$191,181
Cash - restricted general	\$0	\$1,725,761	\$1,669,661	-\$56,100
Receivables	\$2,032,315	\$2,019,259	\$2,012,947	-\$6,312
Inventories	\$62,463	\$28,120	\$30,607	\$2,487
	<b>\$13,304,286</b>	<b>\$11,472,067</b>	<b>\$11,518,346</b>	<b>\$46,279</b>
Trade and other payables	-\$457,216	-\$1,044,964	-\$872,707	\$172,256
Contract liabilities	-\$1,748,049	-\$1,619,425	-\$1,950,161	-\$330,736
Provisions	-\$950,200	-\$869,600	-\$981,546	-\$111,946
Accrued Interest	\$0	-\$24,835	-\$24,835	\$0
Loan Liability - Current	-\$49,594	-\$222,197	-\$222,197	\$0
Right of Use Assets	-\$3,109	\$0	-\$2,331	-\$2,331
Bonds and deposits	-\$472,678	-\$532,924	-\$523,366	\$9,558
	<b>-\$3,680,846</b>	<b>-\$4,313,944</b>	<b>-\$4,577,143</b>	<b>-\$263,198</b>
	<b>\$9,623,440</b>	<b>\$7,158,123</b>	<b>\$6,941,204</b>	<b>-\$216,919</b>
Cash Reserves-Bank	-\$7,153,294	-\$5,362,029	-\$5,553,210	-\$191,181
Loan Liability - Current	\$49,594	\$222,197	\$222,197	\$0
Right of Use Assets	\$3,109	\$0	\$2,331	\$2,331
	<b>\$2,522,848</b>	<b>\$2,018,290</b>	<b>\$1,612,520</b>	<b>-\$405,770</b>



Net Current Assets Detail  
Budget Review 2020/21

COA	Description	Actual to 18/03/2020	Original Budget	Actual Balance CFWD	Variation	Explanation
01010000	Cash At Bank	\$4,053,214	\$2,334,098	\$2,249,121	-\$84,977	End of year creditor payments and transfers from muni
01010000	Petty Cash And Floats	\$3,000	\$2,800	\$2,800	\$0	
01010001	Municipal Investment	\$0	\$0	\$0	\$0	
		<b>\$4,056,214</b>	<b>\$2,336,898</b>	<b>\$2,251,921</b>	<b>-\$84,977</b>	
010100690	Cash Reserves - Bank RES	\$7,153,294	\$5,362,029	\$5,553,210	\$191,181	Transfer to tip rationalisation reserve
		<b>\$7,153,294</b>	<b>\$5,362,029</b>	<b>\$5,553,210</b>	<b>\$191,181</b>	
01010500	Bathia Ave LA3 & LA90 Restricted Cash BS	\$0	\$2,640	\$2,640	\$0	
01010517	LA Aged Accom Long Term Mice Restricted Cash BS	\$0	\$80,957	\$80,957	\$0	
01010518	DFES Unspent Grant Restricted Cash BS	\$0	\$6,674	\$6,674	\$0	
01010520	Edgar Subdivision Restricted Cash BS	\$0	\$2,750	\$2,750	\$0	
01010532	Price - Lot 30 Hopkins Street Planning Conditions Restricted Cash BS	\$0	\$23,000	\$23,000	\$0	
01010540	Donaldson Subdivision Restricted Cash BS	\$0	\$2,500	\$2,500	\$0	
01010550	Ledge Point Footpaths Restricted Cash BS	\$0	\$38,020	\$38,020	\$0	
01010610	Lower Coastal Fire Control Restricted Cash BS	\$0	\$25,194	\$25,194	\$0	
01010630	Cullalla Road Intersection Restricted Cash BS	\$0	\$45,000	\$45,000	\$0	
01010640	Cowalla Road Upgrade Restricted Cash BS	\$0	\$16,000	\$16,000	\$0	
01010670	Chitna Road Restricted Cash BS	\$0	\$3,000	\$3,000	\$0	
01010680	Harris M Subdivision Restricted Cash BS	\$0	\$1,280	\$1,280	\$0	
01010721	Unspent Grant Wheatbelt Development Commiss. Restricted Cash BS	\$0	\$55,000	\$55,000	\$0	
01010781	Roads - Balance of Muni Funds - Restricted Cash BS MUN	\$0	\$957,384	\$957,384	\$0	
01010830	Gingin Logo Plates Restricted Cash BS	\$0	\$7,630	\$7,630	\$0	
01010871	Donations Towards Medical Transfer Vehicle BS	\$0	\$5	\$5	\$0	
01010880	Gingin Ambulance Restricted Cash BS	\$0	\$42,000	\$42,000	\$0	
01010881	Concept Plan for Granville Park Gingin BS	\$0	\$2,850	\$2,850	\$0	
01010883	Coastal Inundation Restricted Cash BS	\$0	\$124,750	\$124,750	\$0	
01010886	Guilderton Parking Meters Restricted Cash BS	\$0	\$29,811	\$29,811	\$0	
01010890	Lancelin Ambulance Restricted Cash BS	\$0	\$69,000	\$12,900	-\$56,100	Lancelin ambulance replacement
01010923	BEN (Beach Emergency Number) Signs Restricted Cash BS	\$0	\$21,710	\$21,710	\$0	
01010924	Youth Services - Website Restricted Cash BS	\$0	\$5,000	\$5,000	\$0	
01010986	Gingin Railway Station Restricted Cash	\$0	\$5,731	\$5,731	\$0	
01010991	Community Bus Replacement Restricted Cash BS	\$0	\$141,076	\$141,076	\$0	
01010997	Lancelin Public Open Space Restricted Cash BS	\$0	\$14,800	\$14,800	\$0	
		<b>\$0</b>	<b>\$1,725,761</b>	<b>\$1,669,661</b>	<b>-\$56,100</b>	
01010020	Sundry Debtors-General	\$116,077	\$448,699	\$497,916	\$49,217	Increase in Sundry Debtors raised
01010030	Stock On Hand - Gingin History Book	\$3,143	\$5,782	\$3,143	-\$2,639	Stock take and revaluation of stock on hand
01010031	Stock On Hand - Cowalla History Book	\$81	\$90	\$81	-\$9	Stock take and revaluation of stock on hand
01010032	Stock On Hand - Neergabby History Book	\$7,779	\$2,636	\$7,779	\$5,143	Stock take and revaluation of stock on hand
01010033	Stock On Hand - Old North Road History Book	\$43	\$51	\$43	-\$9	Stock take and revaluation of stock on hand
01010040	Stock On Hand - Fuel	\$57,552	\$28,935	\$19,561	-\$37,991	Stock on hand
01010050	Prepayments (Expenses)	\$0	\$18,542	\$18,542	\$0	
01010162	Debtors - Voluntary Coastal Erosion Levy	\$22,418	\$0	\$25	\$25	Minor
01010140	Debtors - Rates	\$966,216	\$632,255	\$619,514	-\$12,741	Variation in rates receipts
01010143	Debtors - Admin Charges	\$1,455	\$1,690	\$1,690	\$0	
01010144	Debtors - Instalment Interest	\$43	\$37	\$37	\$0	
01010145	Debtors - Penalty Interest	\$375,263	\$454,992	\$454,992	\$0	
01010150	Debtors - Rubbish Service	\$37,627	\$29,041	\$29,041	\$0	
01010155	Debtors - Waste Management Fee	\$48,142	\$48,024	\$48,024	\$0	
01010170	Debtors - Rates Legal Costs	\$296,250	\$347,312	\$347,332	\$21	Minor
01010171	Gst Paid	\$196,022	\$43,156	\$0	-\$152,866	GST cleared for June
01010175	Provision For Doubtful Debts BS	-\$4,167	\$0	-\$4,167	-\$4,167	Expected credit loss
01010179	Pensioner Rebates Allowed	\$4,092,287	\$3,755,674	\$3,755,674	\$0	

Net Current Assets Detail  
Budget Review 2020/21

COA	Description	Actual to 18/03/2020	Original Budget	Actual Balance CFWD	Variation	Explanation
01010181	Pensioner Rebates Received	-\$4,054,171	-\$3,755,674	-\$3,755,674	\$0	
01010186	ESL Levied	-\$137,285	-\$65,337	-\$60,797	\$4,541	ESL Levied
01010187	ESL Control	\$73,519	\$60,848	\$60,797	-\$51	ESL Control
01010188	ESL Pensioner Rebates Allowed	\$262,944	\$239,263	\$239,263	\$0	
01010189	ESL Pensioner Rebates Received	-\$260,375	-\$239,263	-\$239,263	\$0	
14807005	Stock Purchases	\$131,579	\$288,533	\$288,533	\$0	
14807010	Stock Issues	-\$137,713	-\$297,905	-\$288,533	\$9,374	Allocation of fuel costs
		<b>\$2,094,778</b>	<b>\$2,047,379</b>	<b>\$2,043,554</b>	<b>-\$3,825</b>	
		<b>\$13,304,286</b>	<b>\$11,477,667</b>	<b>\$11,518,346</b>	<b>\$46,279</b>	
01011000	Sundry Creditors	\$0	-\$788,990	-\$616,734	\$172,256	End of year creditor payments
01011001	Retention Funds	-\$42,458	-\$37,913	-\$37,913	\$0	
01011003	Payroll Suspense	\$0	\$0	\$0	\$0	
01011004	Excess Rate Receipts	-\$77,465	-\$106,821	-\$106,821	\$0	
01011340	Prepayments (Income)	\$0	-\$26,290	-\$26,290	\$0	
01011090	Accrued Wages BS	\$0	-\$84,950	-\$84,950	\$0	
01010172	Accrued Annual Leave/CL	-\$462,362	-\$379,611	-\$462,362	-\$82,751	Annual leave accruals
01010174	Accrued Sick Leave/CL	-\$61,930	-\$62,640	-\$61,930	\$710	Sick leave accruals
01010178	Accrued Long Service Leave/CL	-\$457,254	-\$447,468	-\$457,254	-\$9,786	Long Service Leave accruals
01011013	Contract Liabilities	\$0	-\$1,619,425	-\$1,776,758	-\$157,333	Grant income received where obligation has not yet been met.
01011016	Contract Liabilities - Orange Springs Road	\$0	\$0	\$0	\$0	
01011019	Contract Liabilities - Wheatbelt Secondary Freight Network Orange Springs Road	\$0	\$0	\$0	\$0	
01011021	Contract Liabilities - MAF Mitigation funding	-\$221,542	\$0	\$0	\$0	
01011022	Contract Liabilities - Sappers Road	-\$257,187	\$0	\$0	\$0	
01011023	Contract Liabilities - Gingin Outdoor Activity Spaces (GOAS) Regional Playground	-\$183,945	\$0	\$0	\$0	
01011024	Contract Liabilities - Lancelin Skate Park	-\$84,100	\$0	\$0	\$0	
01011025	Contract Liabilities - Guilderton Foreshore Ablutions	-\$23,011	\$0	\$0	\$0	
01011026	Contract Liabilities - DFES Unspent Grant Funding	-\$175,000	\$0	\$0	\$0	
01011027	Contract Liabilities - CMPAP Funding	-\$34,933	\$0	\$0	\$0	
01011028	Contract Liabilities - Bushfire Risk Management Plan Program funding (BRPC)	-\$80,025	\$0	\$0	\$0	
01011350	Prepayments (Income - Guilderton Caravan Park Deposit Liability)	-\$192,081	\$0	-\$161,969	-\$161,969	Guilderton Caravan Park Deposit Liability (for bookings in advance)
01011014	Fees & Charges (Contract Liabilities)	-\$496,225	\$0	-\$11,434	-\$11,434	Recognition of waste charges as obligation is met (raised with rates, recognised monthly)
01011330	Accrued Interest On Loans	\$0	-\$24,835	-\$24,835	\$0	
01011326	Right of Use Assets - Lease Liability - Current	-\$9,193	\$0	\$35,251	-\$35,251	Lease liability - Right of use assets
14259140	Right of Use Asset - Franking Machine Lease Principal	\$1,519	\$0	\$2,221	\$2,221	Right of Use Asset - Franking Machine Lease Principal
14259145	Right of Use Asset - Lancelin Office Lease Principal	\$4,560	\$0	\$6,940	\$6,940	Right of Use Asset - Lancelin Office Lease Principal
14259150	Right of Use Asset - Street Sweeper T-Quip Lease Principal	\$0	\$0	\$23,759	\$23,759	Right of Use Asset - Street Sweeper T-Quip Lease Principal
01011325	Loan Liability - Current	-\$222,197	-\$433,585	-\$433,585	\$0	
07156090	Loan 100 Gingin Medical Ctr Principal Payment	\$29,686	\$27,817	\$27,817	\$0	
10159100	Loan 111 - Landfill Site Principal Payment	\$18,822	\$17,657	\$17,657	\$0	
10559200	Loan 127 - S3 Erosion Extension Principal Payment	\$20,809	\$20,297	\$20,297	\$0	
11359138	Loan 114 - Guilderton C/Club (Council) Principal Payment	\$17,554	\$33,313	\$33,313	\$0	
11359158	Loan 120 - Netball Facility Principal Repayment	\$10,947	\$20,844	\$20,844	\$0	
11359168	Loan 124 - Regional Hardcourt Principal Repayment	\$10,405	\$20,184	\$20,184	\$0	
11359189	Loan 130 - Ledge Point Country Club Cool Room S/S Principal Payment	\$1,085	\$2,136	\$2,136	\$0	
11359238	Loan 126 - GG Aquatic Centre Tiling (Council) Principal Payment	\$14,714	\$14,268	\$14,268	\$0	
13259120	Loan 128 LA Caravan Park Assets - Principal Repayment	\$40,479	\$39,478	\$39,478	\$0	
14759224	Loan 123 - Lot 44 Weld Street Gingin Principal Repayment	\$8,102	\$15,395	\$15,395	\$0	
01011005	GST Received	-\$335,296	\$0	\$0	\$0	
01011008	Fringe Benefits Tax Suspense	\$0	\$0	\$0	\$0	
01011009	Rate Refund Suspense	-\$997	\$0	\$0	\$0	
01011011	Tax Withheld	\$0	\$0	\$0	\$0	

Net Current Assets Detail  
Budget Review 2020/21

COA	Description	Actual to 18/03/2020	Original Budget	Actual Balance CFWD	Variation	Explanation
01011012	Bonds and deposits	\$472,678	\$532,924	\$523,366	\$9,558	Fewer bonds & deposits held
05150150	CESM Long Service Leave Paid Out	\$0	\$0	\$0	\$0	
11359186	Loan 129 - Gingin Campdraft Club Power supply S/S Principal Repayment-11359	\$0	\$0	\$0	\$0	
11359187	Loan 129 - Gingin Campdraft Club Power supply S/S Loans Receivable	\$0	\$0	\$0	\$0	
14259127	CCS Long Service Leave Paid Out	\$12,276	\$20,119	\$0	-\$20,119	Long service leave taken
07150000	Long Service Leave Paid Out-071	\$19,070	\$0	\$0	\$0	
14359061	Long Service Leave Paid Out-143	\$0	\$0	\$0	\$0	
14359062	Sick Leave Paid Out	\$0	\$0	\$0	\$0	
		<del>-\$3,680,846</del>	<del>-\$4,313,944</del>	<del>-\$4,577,143</del>	<del>-\$263,198</del>	
		\$9,623,440	\$7,158,123	\$6,941,204	-\$216,919	
01010069	Cash Reserves-Bank	-\$7,153,294	-\$5,362,029	-\$5,553,210	-\$191,181	Add back Reserves
01017325	Loan Liability - Current	\$49,594	\$222,197	\$222,197	\$0	Add back loan liability
01017326	Right of Use Assets - Lease Liability - Current	\$3,109	\$0	\$2,331	\$2,331	Add back lease liability
		\$2,522,848	\$2,018,290	\$1,612,520	-\$405,770	



SHIRE OF GINGIN  
STATEMENT OF BUDGET REVIEW  
COMPREHENSIVE INCOME BY NATURE OR TYPE  
FOR THE PERIOD ENDED 18 MARCH 2021

	Budget v Actual		Predicted		Material Variance
	Adopted Annual Budget (a)	Actual to 18/03/2021 (b)	Variance (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
<b>Revenue</b>					
Specified area rates	8,366,400	8,403,651	(20,000)	8,346,400	▼
Operating grants, subsidies and contributions	2,085,668	1,503,172	194,517	2,280,185	▲
Fees and charges	4,191,433	2,951,248	(430,808)	3,760,625	▼
Interest earnings	201,000	105,721	(36,021)	164,979	▼
Other revenue	243,993	350,397	87,655	331,648	▲
	15,088,494	13,314,189	(204,658)	14,883,836	▼
<b>Expenses</b>					
Employee costs	(6,178,914)	(4,269,773)	182,431	(5,996,483)	▲
Materials and contracts	(5,250,157)	(3,088,022)	(469,234)	(5,719,391)	▼
Utility charges	(430,048)	(301,114)	(3,305)	(433,353)	▼
Depreciation on non-current assets	(4,922,878)	(1,594,206)	0	(4,922,878)	
Interest expenses	(110,075)	(53,511)	0	(110,075)	
Insurance expenses	(467,076)	(452,570)	(23,101)	(490,177)	▼
Other expenditure	(422,656)	(322,553)	(90,136)	(512,792)	▼
	(17,781,804)	(10,081,750)	(403,345)	(18,185,149)	▼
Non operating grants, subsidies and contributions	12,774,739	6,248,186	(24,108)	12,750,631	▼
Profit on asset disposals	0	125,088	125,088	125,088	▲
Loss on asset disposals	0	(10,906)	(10,906)	(10,906)	▼
	12,774,739	6,362,367	90,074	12,864,813	▲
<b>Net result</b>	<b>10,081,429</b>	<b>9,594,806</b>	<b>(517,929)</b>	<b>9,563,500</b>	<b>▼</b>
Changes to revaluation of non-current assets	0	0	0	0	
<b>Total other comprehensive income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Closing funding surplus(deficit)</b>	<b>10,081,429</b>	<b>9,594,806</b>	<b>(517,929)</b>	<b>9,563,500</b>	<b>▼</b>

**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Cap Analysis Summary	Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance	
03010008	Grv - Townsites @ 7511	10	Rates Summary	\$2,281,778	\$2,281,779	\$2,281,778	\$0	Revised in full	No change	
03010006	Grv - Other @ 7511	10	Rates Summary	\$1,302,836	\$1,302,836	\$1,302,836	\$0	Revised in full	No change	
03010010	liv - Rural @ 0.988	10	Rates Summary	\$1,814,917	\$1,814,917	\$1,814,917	\$0	Revised in full	No change	
03010015	liv - Other @ 0.955	10	Rates Summary	\$9,294	\$9,294	\$9,294	\$0	Revised in full	No change	
03010018	liv - Intensive @ 0.915	10	Rates Summary	\$669,329	\$669,329	\$669,329	\$0	Revised in full	No change	
03010025	Grv - Townsites @ \$1110	10	Rates Summary	\$1,201,030	\$1,201,030	\$1,201,030	\$0	Revised in full	No change	
03010026	Grv - Other @ \$1110	10	Rates Summary	\$853,590	\$853,590	\$853,590	\$0	Revised in full	No change	
03010030	liv - Rural @ \$1000	10	Rates Summary	\$629,200	\$629,200	\$629,200	\$0	Revised in full	No change	
03010035	liv - Other @ \$1400	10	Rates Summary	\$44,800	\$44,800	\$44,800	\$0	Revised in full	No change	
03010036	liv - Intensive @ \$2545	10	Rates Summary	\$272,636	\$272,636	\$272,636	\$0	Revised in full	No change	
03010045	Interim Rates	10	Rates Summary	\$10,000	\$55,618	\$10,000	\$0	Revised in full	No change	
03010046	Interim - Back Rates	10	Rates Summary	\$1,000	\$764	\$2,000	\$0	Revised in full	No change	
03010060	liv - Ex Gratia Rates	10	Rates Summary	\$5,000	\$5,107	\$5,000	\$0	No change	No change	
03010078	Compassion - Intensive	10	Rates Summary	\$130,000	\$137,029	\$150,000	\$20,000	Based on actual	Significant	
	<b>10 Total</b>			<b>\$8,858,400</b>	<b>\$8,403,681</b>	<b>\$8,346,400</b>	<b>\$10,000</b>			
04115010	Donation s/Contributions	11	Grants & Subsidies (Operating)	\$0	\$545	\$545	\$545	Based on actual	Minor	
04115015	Legal Expenses Recovered 041	11	Grants & Subsidies (Operating)	\$3,000	\$0	\$2,000	\$0	No change	No change	
05010064	Grants Contribution Local Roads Grant-030	11	Grants & Subsidies (Operating)	\$391,463	\$389,807	\$391,463	\$0	No change	No change	
05010065	Grants Contribution General Purpose Grant	11	Grants & Subsidies (Operating)	\$435,372	\$434,060	\$435,372	\$0	No change	No change	
05017240	Recovery Of Legal Costs - Ex Gratia Collection	11	Grants & Subsidies (Operating)	\$126,000	\$61,892	\$126,000	\$0	No change	No change	
05015010	Contrib To Firework/Maintenance	11	Grants & Subsidies (Operating)	\$30,000	\$58,694	\$10,000	\$0	No change	No change	
05015016	DSL - Admin Reimbursement	11	Grants & Subsidies (Operating)	\$4,260	\$0	\$4,260	\$0	No change	No change	
								Additional reimbursement for expenditure 5163105		
05015017	DSL - Operating Grant DFES	11	Grants & Subsidies (Operating)	\$200,830	\$136,681	\$200,830	\$330	(53109)	Minor	
05015020	CISM Reimbursement - DFES	11	Grants & Subsidies (Operating)	\$97,882	\$21,932	\$107,882	\$10,000	CISM availability allowance - reimbursed by DFES - others additional expenditure	Moderate	
05015020	CISM Reimbursement - DFES	11	Grants & Subsidies (Operating)	\$0	\$25,821	\$0	\$0	No change - journal required	No change	
05015021	MAF Mitigation Funding - Operating Grant	11	Grants & Subsidies (Operating)	\$0	\$47,206	\$240,842	\$240,842	Offset by MAF expenditure - refer to account 5163105021	Significant	
05015028	RFP C Reimbursement - DFES	11	Grants & Subsidies (Operating)	\$174,806	\$94,480	\$180,832	\$6,046	\$16,358	Shine funds matching 5% Superannuation	Moderate
05017020	Wildfire Reimbursement To U1451	11	Grants & Subsidies (Operating)	\$2,500	\$0	\$2,500	\$0	No change	No change	
05015064	Fee from Parking Meters	11	Grants & Subsidies (Operating)	\$0	\$2,336	\$0	\$0	No change - journal required	No change	
05017013	Donations Towards Medical Transfer Vehicle Income	11	Grants & Subsidies (Operating)	\$0	\$1,100	\$2,300	\$1,200	\$1,200	Contribution towards Lance in Community Car	Minor
06215052	Youth Contributions and Grant Income	11	Grants & Subsidies (Operating)	\$0	\$4,255	\$4,255	\$4,255	\$4,255	Youth Week grant funding	Minor
								Revised Healthways funding \$3,700, other		
06215065	Youth Website - Op Inc	11	Grants & Subsidies (Operating)	\$5,000	\$1,700	\$1,700	\$1,300	applications unsuccessful	Moderate	
								Unsuccessful in obtaining grant funding for Coastal		
10517002	Coastal Hazard Risk Management Plan Grant	11	Grants & Subsidies (Operating)	\$151,227	\$28,450	\$123,245	\$31,982	Management Plan - account 10507002	Significant	
10517004	Coastal Erosion - Voluntary Levy	11	Grants & Subsidies (Operating)	\$0	\$50	\$0	\$0	Journal required	No change	
10517005	Drum/Motor-10517005	11	Grants & Subsidies (Operating)	\$2,000	\$1,072	\$1,072	\$928	Based on actual	Minor	
10517040	Water Sampling Fee	11	Grants & Subsidies (Operating)	\$0	\$300	\$300	\$300	Based on actual	Minor	
								Goldcrest & Ledge Point Groynes Assessment		
								\$19,450 Grant Funding - coastal monitoring \$19,895		
								- application unsuccessful for SB Sewer Assessment		
10517086	CAP Grant Funding	11	Grants & Subsidies (Operating)	\$45,475	\$0	\$33,285	\$12,190	\$12,190	Champion Development - Contribution to Community Infrastructure Reserve - Transferred to	Moderate
10613026	Community Infrastructure Reserve Contributions	11	Grants & Subsidies (Operating)	\$0	\$6,400	\$22,000	\$22,000	Revenue at end of year	Significant	
11513034	CG Aquatic Centre - Royalty Receiving Contributions & 11	11	Grants & Subsidies (Operating)	\$14,100	\$12,110	\$14,100	\$0	No change	No change	
11513036	GG Swimming Pool Other Income Contribution To 11	11	Grants & Subsidies (Operating)	\$10,000	\$10,182	\$10,000	\$0	\$182.82 to be journalled - relates to refund	No change	
11513040	Contributions & Donations	11	Grants & Subsidies (Operating)	\$0	\$94,997	\$0	\$0	actual income to be journalled to be 110	No change	
								Based on actual - less income received than anticipated		
11513056	Off-Road Vehicle Area Grant Income	11	Grants & Subsidies (Operating)	\$25,000	\$0	\$23,570	\$1,430	\$1,430	Funding unavailable - project costs reduced by	Minor
11513057	Government Grants	11	Grants & Subsidies (Operating)	\$200,000	\$0	\$0	\$100,000	\$200,000 - refer to account 11263084	Significant	

Detailed Statement of Comprehensive Income Budget Review: 2020/21					Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
COA	Description	IC Summary	Inc/Exp Analysis Summary							
11315081	Gingivitis Suite of Events Income	11	Grants & Subsidies (Operating)		-\$13,200	-\$3,850	-\$10,785	\$2,435	Bendigo Sponsorship \$10,785 (due to reduction in events) - 2 more event payments to come.	Minor
11818147	Lawn 180 - Lodge Point Country Club Golf Room 5/5	11	Grants & Subsidies (Operating)		-\$491	-\$232	-\$193	\$0	No change	No change
11817023	Triathlon Grants and Sponsorship	11	Grants & Subsidies (Operating)		-\$2,000	\$0	\$0	\$2,000	2019/20 - event cancelled 2019/20	Minor
11517010	Reimbursements-Lost Books	11	Grants & Subsidies (Operating)		\$0	-\$56	-\$158	\$0	No income received 2020/21 as it was received in 2019/20	Minor
11517010	Reimbursements-Lost Books	11	Grants & Subsidies (Operating)		\$0	\$102	\$0	\$0	No change - journal required	No change
12215055	Government Road Grants Direct - Direct	11	Grants & Subsidies (Operating)		-\$207,534	-\$215,630	-\$215,630	-\$8,106	Based on actual grant funds received	Moderate
13115020	Grant - Agri Precinct Site Identification project	11	Grants & Subsidies (Operating)		\$0	-\$55,000	-\$55,000	-\$55,000	Unrestricted fully spent agri business funds - Wheatbelt Development Commission - 2016/2021	Significant
14210050	Grants and Contributions	11	Grants & Subsidies (Operating)		\$0	\$5,000	\$5,000	-\$5,000	Grant funding from US Professionals for Standard Chart of Account Implementation project	Moderate
14617010	Reimbursements-Workers Compensation	11	Grants & Subsidies (Operating)		-\$10,000	-\$1,073	\$2,000	\$8,000	Based on actual	Moderate
14717105	Reimbursements & Other Charges	11	Grants & Subsidies (Operating)		\$0	\$1	\$0	\$0	Journal required	No change
14717106	Reimbursements & Other Charges With GST	11	Grants & Subsidies (Operating)		\$0	-\$69	\$0	\$0	No change - journal required	No change
14717136	Insurance Reimbursements-147	11	Grants & Subsidies (Operating)		-\$50,000	-\$48,753	-\$51,000	-\$1,000	Includes \$34,216.65 claim for 500 dual rights. Offsets additional cost of works for replacement	Minor
		11 TOTAL			-\$2,085,468	-\$1,509,172	-\$2,280,185	-\$194,517	Account 13191170	
05010072	Installation Admin Charge Income	16	Fees & Charges		\$0	\$2,835	\$2,835	\$2,835	Based on actual income	Minor
05012400	Rates on Shire-owned properties	16	Fees & Charges		\$0	-\$15,927	-\$15,927	-\$15,927	Rates on Shire-owned properties paid by licensees per lease agreement	Moderate
05012400	Fees & Penalties	16	Fees & Charges		-\$20,000	-\$3,500	-\$10,000	\$10,000	Less than anticipated income received	Moderate
05211010	Dog Registrations	16	Fees & Charges		\$0	-\$108	\$0	\$0	No change - journal required	No change
05211010	Dog Registrations	16	Fees & Charges		-\$17,000	-\$10,558	-\$21,000	-\$4,000	Based on actual - greater income received than anticipated	Minor
05211030	Cat Registrations	16	Fees & Charges		-\$1,000	-\$1,328	-\$1,500	\$500	Based on actual - less income received than anticipated	Minor
05212100	Rates/Penalties- Dogs	16	Fees & Charges		-\$2,000	-\$1,000	-\$1,200	\$800	Based on actual - less income received than anticipated	Minor
05212150	Round/Sustainable Fees/Barriers Fees	16	Fees & Charges		-\$2,000	-\$218	-\$500	\$1,500	Based on actual - less income received than anticipated	Minor
05212330	Animal Trap Fee	16	Fees & Charges		-\$350	-\$108	-\$200	\$150	Based on actual - less income received than anticipated	Minor
05212500	Fees/Penalties - Cats	16	Fees & Charges		\$500	\$0	\$50	-\$150	Based on actual - less income received than anticipated	Minor
05312400	Ord Fines & Penalties	16	Fees & Charges		-\$100	\$0	-\$50	\$50	Based on actual - less income received than anticipated	Minor
05812110	Fine Enforcement Charges Other	16	Fees & Charges		-\$10,000	-\$27,326	-\$40,000	\$0	No change	No change
05812120	Fine Demand Administration Fee	16	Fees & Charges		-\$1,000	-\$1,234	-\$1,500	\$1,500	Based on actual - less income received than anticipated	Minor
05917005	Parking Fines	16	Fees & Charges		-\$40,000	-\$19,200	-\$30,000	\$10,000	Based on actual - less income received than anticipated	Moderate
12215084	Fees from Parking Motors	16	Fees & Charges		\$0	-\$1,968	\$0	\$0	No change - journal required	No change
12215084	Fees from Parking Motors	16	Fees & Charges		-\$87,000	-\$83,308	-\$110,000	-\$43,000	Greater income than anticipated	Significant
07115005	Patient Fees	16	Fees & Charges		-\$840,000	-\$234,608	-\$230,000	\$450,000	Change in medical centre management arrangements - finalisation of accounts in progress. Shire still holding additional funds belonging to current management.	Significant
07115010	Rent/Other - Gingiv Medical Centre	16	Fees & Charges		-\$3,000	-\$28,302	-\$825	\$2,175	Change in medical centre management arrangements	Minor
07115010	Licences	16	Fees & Charges		\$0	-\$367	\$0	\$0	No change - journal required	No change
07115010	Licences	16	Fees & Charges		-\$10,000	-\$12,817	-\$45,000	-\$5,000	Greater income received than anticipated	Moderate



**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 10/31/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
0611057	Other Income-061	16	Fees & Charges	\$0	\$5,000	\$5,000	\$5,000	Lancolin Primary School - returned funding	Moderate
0621006	Community Bus Charges	16	Fees & Charges	\$0	\$6,900	\$7,000	\$1,100	Based on actual income received	Moderate
0621010	Aged Persons Rents & Reimbursements - Gering	16	Fees & Charges	\$15,568	\$10,894	\$15,568	\$0	No change	No change
0621018	Aged Persons Rents & Reimbursements - Lincoln	16	Fees & Charges	\$87,719	\$81,178	\$87,719	\$0	No change	No change
0911000	Staff Housing Rentals	16	Fees & Charges	\$12,000	\$11,757	\$12,000	\$243	Based on actual	Minor
0921000	Other Housing Rentals & Reimbursements	16	Fees & Charges	\$0	\$0	\$2,812	\$2,812	Rent - 31 Webster Street Gering - Doctor	Minor
1011010	Refuse Removal Charges	16	Fees & Charges	\$643,398	\$576,350	\$643,398	\$0	No change	No change
1011015	Refuse/Asbestos Removal - Gering	16	Fees & Charges	\$1,500	\$0	\$200	\$1,700	Original budget entered as expense	Minor
1011020	Waste Management Fee	16	Fees & Charges	\$612,180	\$511,824	\$612,180	\$0	No change	No change
1011022	Tip Fees/Charges Gering	16	Fees & Charges	\$40,000	\$12,426	\$40,000	\$26,000	Less income than prior years received	Significant
1011023	Tip Fees/Charges Sedwile	16	Fees & Charges	\$10,000	\$10,965	\$10,000	\$1,000	Less income than prior years received	Minor
1011024	Tip Fees/Charges Lincoln	16	Fees & Charges	\$10,000	\$11,575	\$10,000	\$14,000	Less income than prior years received	Moderate
1011028	Jeepie Bin Removal-301	16	Fees & Charges	\$1,000	\$2,070	\$1,000	\$500	Based on actual	Minor
1011030	Tip Park Charges	16	Fees & Charges	\$1,000	\$1,162	\$1,000	\$200	Based on actual	Minor
1021000	Uttar Fees	16	Fees & Charges	\$400	\$700	\$700	\$500	Based on actual	Minor
10817020	Septic Tank Application	16	Fees & Charges	\$5,000	\$5,000	\$5,000	\$1,000	Based on actual	Minor
10817030	Septic Tank Inspection Fees	16	Fees & Charges	\$5,000	\$5,256	\$5,500	\$500	Based on actual	Minor
10917010	Abandoned Vehicles	16	Fees & Charges	\$500	\$120	\$200	\$300	Based on actual - less income received than anticipated	Minor
1061010	Planning Fees	16	Fees & Charges	\$50,000	\$78,864	\$77,000	\$27,000	Greater income than anticipated (\$43,000 Unvested funds to transfer to reserve \$29,830.73)	Significant
1061026	Community Infrastructure Reserve Contributions	16	Fees & Charges	\$0	\$4,800	\$0	\$0	Journal required - is correction	No change
1071010	Cemetery Charges	16	Fees & Charges	\$6,500	\$5,144	\$6,500	\$0	No change	No change
1071011	Cemetery Charges - Grants of Right of Burial	16	Fees & Charges	\$0	\$85	\$85	\$85	Based on actual	Minor
1071020	Memorial Plaques	16	Fees & Charges	\$400	\$0	\$400	\$0	No change	No change
1111010	Woodridge Hall Hire	16	Fees & Charges	\$3,000	\$2,181	\$3,000	\$0	No change	No change
1111015	Sovereign House Hall Hire	16	Fees & Charges	\$0	\$1,126	\$1,500	\$1,500	Hall hire for Sovereign Hill House not included in original budget. Offset with payment to SHCA for cleaning 11103801	Minor
1111020	Granville Civic Centre Hire	16	Fees & Charges	\$1,900	\$2,385	\$2,500	\$400	Based on income received	Minor
1111030	Gullderton Hall Hire	16	Fees & Charges	\$500	\$2,191	\$4,000	\$1,500	Based on income received. Offset with payment to Gullderton Country Club for cleaning costs	Minor
1111035	Redfield Park Hall Hire	16	Fees & Charges	\$40	\$175	\$300	\$140	Based on income received. Offset with payment to RPCA for cleaning costs account 11103805	Minor
1111040	Lancolin Hall Hire	16	Fees & Charges	\$100	\$166	\$500	\$500	Based on income received. Offset with payment to Lancolin CWA for cleaning costs account 11103507	Minor
1111055	Seward Hall Hire	16	Fees & Charges	\$500	\$185	\$500	\$0	No change	No change
1111060	Fires - Karavan Parks Camping Grounds Act	16	Fees & Charges	\$500	\$500	\$500	\$0	No change	No change
1111035	GG Swimming Pool Admissions	16	Fees & Charges	\$10,000	\$10,885	\$10,000	\$0	No change	No change
1111037	GG Swimming Pool Men's Income	16	Fees & Charges	\$17,000	\$16,793	\$17,000	\$0	No change	No change
1111060	Public Open Space Hire Fee	16	Fees & Charges	\$100	\$1,918	\$2,000	\$1,800	Based on actual	Minor
1111075	Lancolin - Mobile Tower Leases Lancolin Comm Spor	16	Fees & Charges	\$1,507	\$1,507	\$1,507	\$0	Based on actual	Minor
11117022	Triathlon Registration Fees	16	Fees & Charges	\$5,500	\$1,228	\$2,361	\$4,139	year (event postponed due to COVID)	Minor
11117022	Triathlon Registration Fees	16	Fees & Charges	\$0	\$136	\$0	\$0	No change - journal required	No change
1111800	History Book Sales	16	Fees & Charges	\$180	\$304	\$180	\$200	Based on actual	Minor
1111800	History Book Sales	16	Fees & Charges	\$0	\$35	\$0	\$0	No change - journal required	No change
1121010	Replacement Parking Permits (Income) - Rabenagers C	16	Fees & Charges	\$0	\$55	\$0	\$0	No change - journal required	No change
11211010	Campan Park Registrations	16	Fees & Charges	\$5,000	\$4,730	\$4,730	\$270	Based on actual	Minor
11211011	Office/Vehicle/Equip Lease	16	Fees & Charges	\$12,000	\$8,171	\$10,000	\$2,000	Based on actual	Minor
11211020	Gullderton Campan Park Chariots	16	Fees & Charges	\$275,000	\$281,488	\$275,000	\$0	Based on actual	No change
11211030	Gullderton Campan Park Camp Sites	16	Fees & Charges	\$900,000	\$734,672	\$823,000	\$77,000	Based on actual	Significant

**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
13210050	Guilfordton Canyon Park Laundry Wash Mats	16	Fees & Charges	\$1,000	\$1,909	\$2,900	\$1,900	Based on actual	Minor
13210058	Golf Sales	16	Fees & Charges	\$500	\$582	\$700	\$200	Based on actual	Minor
13311010	Building Licenses & Fees	16	Fees & Charges	\$30,000	\$47,057	\$50,000	\$3,000	Greater than anticipated income	Significant
13311020	Other Body Scan Pass Withdiss	16	Fees & Charges	\$5,000	\$1,787	\$5,000	\$0	No change	No change
13311010	Exotic Index License	16	Fees & Charges	\$5,500	\$2,781	\$2,781	\$2,719	Based on actual - Raised annually in July	Minor
13710001	GG - Old Granville Building Lease & Reimbursements	16	Fees & Charges	\$30,000	\$28,106	\$30,000	\$1,894	Based on actual	Moderate
13710016	IA - South End Caravan Park Lease & Reimbursements	16	Fees & Charges	\$60,000	\$0	\$60,000	\$0	No change - Due June	No change
13710019	IA - Optus Mobile Tower (Sporting Complex)	16	Fees & Charges	\$15,026	\$15,393	\$15,393	\$367	Based on actual	Minor
13710020	IA - Wargrove Centre (DADA) - Lease & Reimburse	16	Fees & Charges	\$13,500	\$6,078	\$13,500	\$0	No change	No change
13710034	IA - Lot 501 Goring Rd (Laneolin Beach Hotel Affres)	16	Fees & Charges	\$4,675	\$0	\$4,675	\$0	No change - Due June	No change
13710036	WD - Venge Cafe Woodridge Hill Lease & Reimburse	16	Fees & Charges	\$15,000	\$10,752	\$15,000	\$0	No change	No change
13710035	WD - Venge Cafe Woodridge Hill Lease & Reimburse	16	Fees & Charges	\$0	\$476	\$0	\$0	No change - Journal required	No change
13710046	GU - Telstra Mobile Tower Lease Lot 232 Wedge St	16	Fees & Charges	\$1,770	\$0	\$1,770	\$0	No change	No change
13710047	GU - Guilfordton Store 1 Dewar St Lease & Reimburse	16	Fees & Charges	\$55,000	\$42,074	\$55,000	\$0	No change	No change
13710047	GU - Guilfordton Store 1 Dewar St Lease & Reimburse	16	Fees & Charges	\$0	\$1,129	\$0	\$0	No change - Journal required	No change
13710062	Rural - Telstra Mobile Tower Lease R32781 Nigres	16	Fees & Charges	\$3,200	\$3,428	\$3,428	\$228	Based on actual	Minor
Credit note for prior year invoice processed due to misinterpretation of lease commencing date -									
13710063	GU - Optus Mobile Tower Lease Lot 232 Wedge St	16	Fees & Charges	\$2,280	\$12	\$22	\$2,292	0 plus	Minor
14110010	Private Workgroup	16	Fees & Charges	\$5,000	\$164	\$1,000	\$4,000	Based on actual	Minor
14110050	Miscellaneous Plant Hire	16	Fees & Charges	\$50	\$0	\$0	\$50	No change	No change
14710002	Suspense - Debitors	16	Fees & Charges	\$0	\$0	\$0	\$0	Suspense account - will be cleared at end of year	No change
14710013	Lease/Rentals With-Git	16	Fees & Charges	\$0	\$3,208	\$3,208	\$3,208	Based on actual	Minor
14710050	Extra Mass Vehicle Permits	16	Fees & Charges	\$5,000	\$8,864	\$7,000	\$1,864	Based on actual	Minor
14710120	Information Fees	16	Fees & Charges	\$12,000	\$23,624	\$29,000	\$17,000	Based on actual - EAS2 Payment - Landgate	Moderate
<b>16 Total</b>				<b>\$4,191,433</b>	<b>\$2,991,248</b>	<b>\$3,760,629</b>	<b>\$430,808</b>		
03010065	Remission Rates Interest	17	Interest Earnings	\$2,000	\$1,040	\$2,000	\$0	No change	No change
03010070	Plus Non Pay Penalty Interest	17	Interest Earnings	\$110,000	\$75,074	\$110,000	\$0	No change	No change
03010073	Instalment Interest	17	Interest Earnings	\$29,000	\$26,091	\$29,000	\$0	No change	No change
03010010	Interest (Municipal Fund)	17	Interest Earnings	\$30,000	\$2,647	\$2,657	\$27,343	Based on actual earnings - Interest rate 0.035%	Significant
03010020	Interest (Reserve Fund)	17	Interest Earnings	\$30,000	\$0	\$20,452	\$9,548	Based on actual earnings at time of investment	Moderate
11310157	Loan 015 - Guilfordton Bowling Club Admin rebates	17	Interest Earnings	\$0	\$870	\$870	\$0	Based on actual	Minor
<b>17 Total</b>				<b>\$209,000</b>	<b>\$105,591</b>	<b>\$164,979</b>	<b>\$164,008</b>		
03010077	Rate Incentive Scheme	18	Other Revenue	\$5,000	\$3,575	\$3,575	\$1,425	Less than anticipated expenditure	Minor
03010000	Rates Fee Fund	18	Other Revenue	\$17,519	\$0	\$17,519	\$0	No change	No change
05110109	ICU/ICMR Mitigation Works - DRES Reimbursed (incl)	18	Other Revenue	\$19,962	\$5,284	\$19,962	\$0	No change - Works funded by DRES (expenditure)	No change
05110110	Other Income/Reimbursements Water Sales	18	Other Revenue	\$5,000	\$1,652	\$5,000	\$0	No change	No change
05110110	Taxes Enforcement Charges Other	18	Other Revenue	\$0	\$300	\$0	\$0	No change - Journal required	No change
05110110	Other Income-053	18	Other Revenue	\$0	\$251	\$0	\$0	No change - Journal required	No change
05110110	Other Income-053	18	Other Revenue	\$0	\$10,153	\$10,500	\$10,500	Based on actual - greater income received than anticipated	Moderate
07110005	Parent Fees	18	Other Revenue	\$0	\$0	\$0	\$0	No change - Journal required	No change
07110115	Reimbursements No GST - GG Medical Centre	18	Other Revenue	\$0	\$0	\$22,968	\$22,968	Reimbursement from doctor for medical centre staff	Significant
07110111	Patient Fees Income - Psychologists	18	Other Revenue	\$0	\$18,476	\$18,000	\$476	80% of fees to Doctor - 20% to Psychologist	Moderate
07110110	Other Income-074	18	Other Revenue	\$500	\$0	\$500	\$0	No change	No change
06210110	Aged Persons Rents & Reimbursements - Gilling	18	Other Revenue	\$0	\$46	\$46	\$0	Based on actual income received	Minor
10510104	Council Election - Voluntary Levy	18	Other Revenue	\$100,000	\$111,992	\$110,000	\$1,992	Based on actual income received less possible non payment of levy on outstanding rates	Moderate
12210045	Other Income - Roads	18	Other Revenue	\$0	\$245	\$245	\$0	Other income	Significant
13210058	Golf Sales	18	Other Revenue	\$0	\$161	\$0	\$0	No change - Journal required	No change
13210065	Guilfordton Canyon Park Refunded Fees	18	Other Revenue	\$0	\$1,314	\$2,000	\$7,000	Based on actual	Minor

Detailed Statement of Comprehensive Income Budget Review: 2020/21									
COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	VTD to 10/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
1471011	Gingiri Railway Station - Lease Income	18	Other Revenue	\$0	-\$1,841	\$2,473	-\$2,473	Gingiri Trackside Cafe rental income	Minor
1471020	LA - Wangarua Centre - DADA - Lease & Reimburse	18	Other Revenue	\$0	-\$189	\$0	\$0	Journal required	No change
1441030	Diesel Fuel Rebate Grant	18	Other Revenue	-\$43,000	-\$25,283	-\$43,000	\$0	No change	No change
1470700	Suspense-General	18	Other Revenue	\$0	\$0	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470701	Suspense-Building	18	Other Revenue	\$0	-\$540	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470703	Suspense - Debt Collection	18	Other Revenue	\$0	-\$2,500	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470704	Short Term Bonds-Bus - Rail - Trap	18	Other Revenue	\$0	-\$1,850	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470705	Suspense - Planning Fees	18	Other Revenue	\$0	\$0	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470710	Police Licensing	18	Other Revenue	\$0	-\$23,361	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470720	Built Levy	18	Other Revenue	\$0	-\$8,397	\$0	\$0	Suspense account - will be cleared at end of year	No change
1470725	Builders Registration Bd Levy	18	Other Revenue	\$0	-\$15,390	\$0	\$0	Suspense account - will be cleared at end of year	No change
1471710	Reimbursements & Other Charges	18	Other Revenue	-\$8,000	-\$32,234	-\$35,000	-\$27,000	Greater than anticipated reimbursements received	Significant
1471706	Reimbursements & Other Charges With GST	18	Other Revenue	-\$35,000	-\$45,692	-\$35,000	\$0	No change	No change
1471710	Salary Package - Paratiki (no GST)	18	Other Revenue	\$0	-\$5,470	\$0	\$0	Novated leases - will be cleared at end of year	No change
1471710	Salary Package - Paratiki (with GST)	18	Other Revenue	\$0	-\$2,023	\$0	\$0	Novated leases - will be cleared at end of year	No change
1471710	Vehicle Licensing Commission	18	Other Revenue	-\$85,000	-\$85,105	-\$85,000	\$0	No change	No change
1471712	Transit Commission	18	Other Revenue	-\$50	-\$43	-\$50	\$0	No change	No change
1470704	Short Term Bonds-Bus - Rail - Trap	28	Other Expenditure Summary	\$0	-\$1,800	\$0	\$0	Suspense account - will be cleared at end of year	No change
<b>18 Total</b>				<b>-\$243,903</b>	<b>-\$390,897</b>	<b>-\$390,896</b>	<b>\$267,000</b>		
0510712	Annual Day	21	Employee Costs	\$1,085	\$0	\$1,085	\$0	No change	No change
0510000	CISM Salaries	21	Employee Costs	\$302,392	\$72,878	\$102,392	\$0	No change	No change
0510003	CISM Availability Allowance - DFES 100% costs	21	Employee Costs	\$0	\$8,672	\$10,000	\$10,000	Reimbursed by DFES - Offset \$115,020	Moderate
0510003	CISM Annual Leave Taken	21	Employee Costs	\$0	\$6,097	\$8,738	\$8,738	Reallocate budget to ie 210 from 212	Moderate
0510003	CISM Annual Leave Taken	21	Employee Costs	\$2,367	\$0	\$24,000	\$16,433	Reallocate budget to ie 210 from 212	Moderate
0510006	CISM Long Service Leave Taken	21	Employee Costs	\$2,409	\$0	\$2,409	\$0	No change	No change
0510007	CISM Superannuation	21	Employee Costs	\$10,446	\$6,807	\$10,446	\$0	No change	No change
0510100	BRPC Salaries	21	Employee Costs	\$127,287	\$75,964	\$112,930	-\$14,887	\$202,000 & \$103,000	Minor
0510103	BRPC Annual Leave Taken-051	21	Employee Costs	\$0	\$4,620	\$1,836	\$1,836	Reallocate budget to ie 210 from 212	Minor
0510103	BRPC Annual Leave Taken-051	21	Employee Costs	\$8,738	\$0	\$0	-\$8,738	Reallocate budget to ie 210 from 212	Moderate
0510104	BRPC Sick Leave Taken	21	Employee Costs	\$0	\$908	\$3,000	\$1,600	Originally budgeted as part of \$8W \$103,000	Minor
0510106	BRPC Long Service Leave Taken	21	Employee Costs	\$3,058	\$0	\$3,058	\$0	No change	No change
0510107	BRPC Superannuation	21	Employee Costs	\$18,089	\$12,133	\$18,089	\$0	Matching 5% funded by Shire	No change
0510105	Land & Building Maintenance - ESL	21	Employee Costs	\$0	\$999	\$0	\$0	No \$8W should be posted to ESL - journal required	No change
0510240	Shire Fire Fighting/Tirebreakdown ES - General Levy	21	Employee Costs	\$10,000	\$6,707	\$10,000	\$0	No change	No change
0510000	Ranger Salaries	21	Employee Costs	\$161,333	\$23,137	\$363,335	\$0	No change	No change
0510006	Casual Ranger Salaries	21	Employee Costs	\$0	\$0	\$0	\$0	No change - Journal between Casual ranger salaries	No change
0510020	Annual Leave Taken-058	21	Employee Costs	\$30,392	\$0	\$30,392	\$0	No change	No change
0510025	Long Service Leave Accrued-053	21	Employee Costs	\$3,225	\$0	\$3,225	\$0	No change	No change



**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
05300130	Supernumeration Rogers	21	Employee Costs	\$46,871	\$29,503	\$46,871	\$0	No change	No change
05302100	Ranger Uniforms	21	Employee Costs	\$0	\$1,113	\$2,500	\$2,500	Reallocate budget from ie 236 to 211	Minor
05302150	Recruitment Expenses	21	Employee Costs	\$500	\$0	\$500	\$0	No change	No change
05807019	CCTV Lincoln - Maintenance	21	Employee Costs	\$290	\$0	\$290	\$0	No change	No change
07300000	Salaries-071	21	Employee Costs	\$399,439	\$228,001	\$223,601	-\$16,738	Changes in medical centre management arrangements	Significant
07300120	Annual Leave Taken-071	21	Employee Costs	\$0	\$30,110	\$30,120	\$30,110	arrangements	Significant
07300120	Annual Leave Taken-071	21	Employee Costs	\$36,746	\$0	\$0	-\$36,746	Reallocate budget to ie 231 from 212	Significant
07300125	Long Service Leave Accrued-071	21	Employee Costs	\$30,794	\$0	\$0	-\$30,794	Changes in medical centre management arrangements	Moderate
07300129	Sick Leave Taken-071	21	Employee Costs	\$0	\$4,933	\$4,933	\$4,933	arrangements	Minor
07300130	Supernumeration 071	21	Employee Costs	\$43,719	\$21,646	\$24,646	-\$19,073	Based on actual - Change in medical centre management arrangements	Moderate
07303000	Medical Centre Management Costs	21	Employee Costs	\$5,000	\$0	\$0	-\$5,000	New management arrangements	Moderate
07303110	Medical Centre Building Maintenance	21	Employee Costs	\$2,000	\$1,105	\$2,000	\$0	No change	No change
07307040	Other Expenses-071	21	Employee Costs	\$235	\$0	\$0	-\$235	New management arrangements	Minor
07400000	Salaries-07400000	21	Employee Costs	\$93,136	\$85,853	\$85,136	\$0	overall change to expenditure	No change
07400120	Annual Leave Taken-074	21	Employee Costs	\$0	\$9,062	\$0	\$0	Reallocate budget to ie 231 from 212	No change
07400120	Annual Leave Taken-074	21	Employee Costs	\$8,501	\$0	\$1,800	-\$6,701	Reallocate budget to ie 231 from 212	Moderate
07400125	Long Service Leave Accrued-074	21	Employee Costs	\$2,441	\$0	\$2,441	\$0	No change	No change
07400129	Sick Leave Taken-074	21	Employee Costs	\$0	\$2,988	\$2,988	\$2,988	Included in salaries & wages budget	Minor
07400130	Supernumeration-074	21	Employee Costs	\$12,780	\$8,901	\$12,780	\$0	No change	No change
07400132	Uniforms-074	21	Employee Costs	\$0	\$778	\$1,500	\$1,500	Reallocate budget - ie 216 to 211	Minor
07400135	Employee Gratuity-074	21	Employee Costs	\$0	\$943	\$942	\$942	Associated with the payout of the doctor & medical staff	Minor
07402250	Fringe Benefits Tax-074	21	Employee Costs	\$0	\$4,522	\$10,000	\$10,000	Fringe benefit tax allocation	Moderate
07407010	Training/Conferences-074	21	Employee Costs	\$9,730	\$5,322	\$9,730	\$0	No change	No change
07407045	Community Transport Initiative	21	Employee Costs	\$0	\$47	\$0	\$0	Greater expenditure than anticipated	Minor
06301111	Old Road Board/PT group	21	Employee Costs	\$850	\$406	\$850	\$0	No change	No change
06307040	Youth Engagement/Development Strategy	21	Employee Costs	\$0	\$191	\$500	\$500	Reallocation of wages from administration to youth services	Minor
06201104	Seniors Units - Gingles	21	Employee Costs	\$1,750	\$1,160	\$1,750	\$0	No change	No change
06201106	Seniors Units - Lincoln	21	Employee Costs	\$1,500	\$6,104	\$4,500	\$0	No change	No change
06201110	Red Cross Building Maintenance	21	Employee Costs	\$110	\$0	\$110	\$0	No change	No change
06201116	Wanganui Community Centre	21	Employee Costs	\$2,000	\$306	\$2,000	\$0	No change	No change
06201500	Community Bus Shed	21	Employee Costs	\$300	\$0	\$300	\$0	No change	No change
06205015	Youth Services-062	21	Employee Costs	\$0	\$6,501	\$7,500	\$7,500	Reallocation of wages from administration to youth services	Moderate
09301006	Residence - Coa - Staff Housing	21	Employee Costs	\$500	\$15	\$500	\$0	No change	No change
09301010	Residence - 3 Fowler St-091	21	Employee Costs	\$1,500	\$1,005	\$2,500	\$1,000	More S&W than anticipated	Minor
09301025	Residence - 4 Fowler Street-091	21	Employee Costs	\$500	\$67	\$500	\$0	No change	No change
09301030	Residence - 174 LeRoy Street-091	21	Employee Costs	\$1,000	\$1,501	\$2,500	\$1,500	More S&W than anticipated	Minor
10300120	Annual Leave Taken-101	21	Employee Costs	\$8,501	\$0	\$2,305	-\$6,196	No change	Moderate
10300125	Long Service Leave Accrued-101	21	Employee Costs	\$2,441	\$0	\$2,441	\$0	No change	No change
10300130	Supernumeration-101	21	Employee Costs	\$12,780	\$0	\$12,780	\$0	No change	No change
10305000	Salaries-101	21	Employee Costs	\$93,136	\$12,853	\$95,000	-\$36,136	Change of allocation % in Regulatory Services - No	Significant
10301110	Refuse Site Gingles	21	Employee Costs	\$4,500	\$2,097	\$4,500	\$0	No change	No change
10301130	Refuse Site Seaward	21	Employee Costs	\$15,000	\$7,144	\$15,000	\$0	No change	No change
10301150	Refuse Site Lincoln	21	Employee Costs	\$1,500	\$7,067	\$10,000	\$6,500	Greater S&W than anticipated	Moderate
10302050	Street/Park Bins Removal-101	21	Employee Costs	\$1,000	\$68	\$1,000	\$0	No change	No change
10302052	Litter Control-101	21	Employee Costs	\$0	\$87	\$87	\$87	Greater S&W than anticipated	Minor
10302050	Public Conveniences	21	Employee Costs	\$5,000	\$123	\$1,000	-\$4,000	Less S&W than anticipated	Minor

**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Cap Analysis Summary	Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
10600130	Superannuation-105	21	Employee Costs	\$0	\$0,601	\$13,128	\$13,128	Based on actual - directly allocated to sub-program rather than end of year transfer	Moderate
10600000	Salaries-106	21	Employee Costs	\$308,606	\$241,535	\$298,608	-\$16,000	Change of allocation % in Regulatory Services - No overall change to expenditure - less sick leave taken	Moderate
10600120	Annual Leave Taken-106	21	Employee Costs	\$0	\$27,746	\$2,900	\$2,900	Reallocate budget to re 230 from 212	Minor
10600120	Annual Leave Taken-106	21	Employee Costs	\$20,795	\$0	\$19,430	-\$16,305	Reallocate budget to re 230 from 212	Moderate
10600125	Long Service Leave Accrued-106	21	Employee Costs	\$8,333	\$0	\$8,333	\$0	No change	No change
10600125	Sick Leave Taken-106	21	Employee Costs	\$0	\$0,783	\$10,000	\$10,000	Sick leave taken	Moderate
10600130	Superannuation-108	21	Employee Costs	\$43,223	\$25,166	\$43,223	\$0	No change	No change
10600131	Staff Recruitment Expenses-106	21	Employee Costs	\$2,000	\$0	\$2,000	\$0	No change	No change
10600132	Employee Casualty-106	21	Employee Costs	\$0	\$271	\$271	\$271	Based on actual	Minor
10600134	Uniforms-106	21	Employee Costs	\$0	\$1,330	\$1,500	\$1,500	Reallocation of budget from re 236 to 211	Minor
10602260	Tringo Benefits Tax-106	21	Employee Costs	\$17,700	\$8,212	\$17,700	\$0	No change	No change
10702115	GG Community Resource Centre	21	Employee Costs	\$3,500	\$565	\$3,500	\$0	No change	No change
10703117	Ging n Police Station	21	Employee Costs	\$80	\$0	\$80	\$0	No change	No change
10703118	Ging n Cemetery-10703118	21	Employee Costs	\$4,500	\$2,466	\$4,500	\$0	No change	No change
10706010	Ablution Block - Granville Park	21	Employee Costs	\$250	\$1,354	\$1,200	\$950	Greater S&W than anticipated	Minor
10706020	Ablution Block - Gabbadah Park	21	Employee Costs	\$250	\$125	\$250	\$0	Less S&W than anticipated	Minor
10706022	Ablution Block - Guilderton Foreshore	21	Employee Costs	\$800	\$1,248	\$1,300	\$800	Greater S&W than anticipated	Minor
10706030	Ablution Block - Lancelin Road Beach	21	Employee Costs	\$250	\$1,388	\$1,250	\$1,500	Greater S&W than anticipated	Minor
10706031	Ablution Block - Harold Park Lancelin	21	Employee Costs	\$250	\$1,785	\$1,750	\$1,500	Greater S&W than anticipated	Minor
10706032	Ablution Block - Grace Darling Park Lancelin	21	Employee Costs	\$250	\$1,303	\$800	\$650	Greater S&W than anticipated	Minor
10706033	Ablution Block - Wangaree Park Lancelin	21	Employee Costs	\$500	\$1,486	\$1,400	\$900	Greater S&W than anticipated	Minor
10706034	Ablution Block - Pioneer Park Lancelin	21	Employee Costs	\$250	\$2,155	\$2,800	\$2,280	Greater S&W than anticipated	Minor
10706040	Ablution Block - Key Blocky Park	21	Employee Costs	\$250	\$1,050	\$1,000	\$750	Greater S&W than anticipated	Minor
10706041	Ablution Block - Lodge Point Oval	21	Employee Costs	\$250	\$657	\$680	\$100	Greater S&W than anticipated	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	21	Employee Costs	\$250	\$632	\$600	\$350	Greater S&W than anticipated	Minor
10706050	Ablution Block - Seabird	21	Employee Costs	\$250	\$380	\$500	\$250	Greater S&W than anticipated	Minor
10706060	Ablution Block - Seawallaby	21	Employee Costs	\$250	\$0	\$250	\$0	No change	No change
10706070	Ablution Block - Woodridge Recreation Complex	21	Employee Costs	\$250	\$266	\$290	\$40	Greater S&W than anticipated	Minor
10706080	Ablution Block - Silver Creek	21	Employee Costs	\$250	\$89	\$70	-\$160	Based on actual	Minor
11100107	Granville Civic Centre	21	Employee Costs	\$1,500	\$1,692	\$2,500	-\$1,000	91030 90.210	Minor
11100204	Guilderton Hall	21	Employee Costs	\$2,000	\$1,026	\$2,000	\$0	No change	No change
11100303	Seabird - Hall	21	Employee Costs	\$1,800	\$942	\$1,800	\$0	No change	No change
11100507	Lancelin - Hall	21	Employee Costs	\$1,500	\$1,650	\$2,000	\$500	Greater S&W than anticipated	Minor
11100801	Ocean Park Hall	21	Employee Costs	\$1,200	\$1,227	\$2,400	\$200	Based on actual	Minor
11100802	Woodridge Hall	21	Employee Costs	\$4,500	\$1,554	\$2,250	-\$2,250	90706034.210	Minor
11100803	Seawallaby & Ablution Block	21	Employee Costs	\$1,650	\$213	\$250	-\$800	Based on actual	Minor
11100804	Seawallaby Community Hall-11100804	21	Employee Costs	\$1,200	\$1,649	\$1,200	\$0	No change	No change
11100805	Redfield Park Community Hall	21	Employee Costs	\$1,500	\$2,254	\$2,500	\$1,000	Greater S&W than anticipated	Minor
11200205	Guilderton Foreshore	21	Employee Costs	\$12,000	\$6,092	\$10,000	-\$2,000	11305 90.210	Minor
11200206	Guilderton Foreshore Boatworks	21	Employee Costs	\$2,000	\$2,411	\$3,000	\$1,000	Greater S&W than anticipated	Minor
11200216	Guilderton Groynes	21	Employee Costs	\$5,000	\$552	\$600	\$100	Greater S&W than anticipated	Minor
11200308	Seabird Foreshore	21	Employee Costs	\$250	\$24	\$250	\$0	No change	No change
11200309	Lodge Point Foreshore	21	Employee Costs	\$5,500	\$5,587	\$4,000	-\$1,500	11305 90.210	Minor
11200309	Lancelin Foreshore	21	Employee Costs	\$1,500	\$2,481	\$3,000	\$1,500	Greater S&W than anticipated	Minor
11200309	Seawallaby-Guilderton	21	Employee Costs	\$250	\$387	\$400	\$150	Greater S&W than anticipated	Minor
11200309	Beaches-Seabird	21	Employee Costs	\$1,500	\$0	\$800	-\$1,000	11305 90.210	Minor
11200404	Beaches-Ledge Point	21	Employee Costs	\$500	\$131	\$200	\$0	No change	No change
11200506	Beaches-Lancelin	21	Employee Costs	\$1,500	\$576	\$1,500	\$0	No change	No change

**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 10/31/21	Projected Annual Budget	Final Variance	Explanation	Level of Variance
11205507	LA Linnet/Life Hill	21	Employee Costs	\$1,500	\$2,537	\$2,500	\$1,000	Greater S&W than anticipated.	Minor
11800000	Salaries & Wages	21	Employee Costs	\$84,533	\$57,907	\$84,533	\$0	No change	No change
11800006	Contract Relief	21	Employee Costs	\$26,000	\$0	\$8,000	-\$7,000	Transferred to 11000010 for swim school instructors Transferred from aquatic center contract relief for	Moderate
11800010	Swim in Aquatics Centre Swim School Instructor Salaries	21	Employee Costs	\$0	\$9,742	\$7,000	\$7,000	Swim school instructors 11000005	Moderate
11300120	Annual Leave Taken-113	21	Employee Costs	\$0	\$6,541	\$7,632	\$7,632	Transferred from ie 212 to 212	Moderate
11300120	Annual Leave Taken-113	21	Employee Costs	\$7,632	\$0	\$0	-\$7,632	Transferred from ie 212 to 212	Moderate
11300125	Long Service Leave Accrual	21	Employee Costs	\$2,305	\$0	\$2,305	\$0	No change	No change
11300130	Superannuation 113	21	Employee Costs	\$12,944	\$0,120	\$12,944	\$0	No change	No change
11305101	GG Grenville Park-11305101	21	Employee Costs	\$10,000	\$18,719	\$10,000	\$16,600	Greater S&W than anticipated.	Moderate
11305102	GG Office Gardens/Abena	21	Employee Costs	\$7,000	\$6,270	\$10,000	\$3,000	Greater S&W than anticipated.	Minor
11805103	GG Conceivable St Park	21	Employee Costs	\$7,500	\$582	\$1,500	-\$6,000	Less S&W than anticipated. Offset by over expenditure 11205507,210	Minor
11805106	GG Recreation Ground-11305106	21	Employee Costs	\$12,800	\$6,173	\$8,000	-\$3,800	Less S&W than anticipated. Transfer \$5.5k to	Minor
11305119	GG Recreation Centre	21	Employee Costs	\$2,500	\$1,097	\$2,500	\$0	No change	No change
11305120	GG Golf Club	21	Employee Costs	\$75	\$0	\$75	\$0	No change	No change
11305121	GG Pistol Club	21	Employee Costs	\$200	\$45	\$200	\$0	No change	No change
11305123	GG Tennis Club	21	Employee Costs	\$75	\$0	\$75	\$0	No change	No change
11305124	GG Bowling Club	21	Employee Costs	\$100	\$0	\$100	\$0	No change	No change
11305130	GG Racecourse	21	Employee Costs	\$500	\$274	\$500	\$0	No change	No change
11305131	GG Snout Group-11305131	21	Employee Costs	\$600	\$0	\$600	\$0	No change	No change
11305133	GG Hardaway Clubhouse/Berkeley Complex	21	Employee Costs	\$1,000	\$1,201	\$1,500	\$500	Greater S&W than anticipated	Minor
11305135	GG Hockey Pitch	21	Employee Costs	\$1,800	\$1,704	\$2,800	\$800	Greater S&W than anticipated	Minor
11305136	GG Hard Court Courts	21	Employee Costs	\$500	\$60	\$500	\$0	No change	No change
11805139	GG Three Bridges Trail Mica	21	Employee Costs	\$800	\$1,362	\$1,100	\$300	Greater S&W than anticipated	Minor
11305140	GG in Aquatics Centre Mica (pool)	21	Employee Costs	\$4,000	\$2,145	\$4,000	\$0	No change	No change
11805142	GG Sound Shell Grenville Park	21	Employee Costs	\$800	\$259	\$800	\$0	No change	No change
11305145	Pool Gardens Maintenance	21	Employee Costs	\$4,000	\$2,258	\$4,000	\$0	No change	No change
11305149	GU Gladiators Park	21	Employee Costs	\$1,000	\$1,306	\$1,400	\$400	Greater S&W than anticipated	Minor
11305207	GU Country Club	21	Employee Costs	\$450	\$37	\$450	\$0	No change	No change
11305208	GU Golf Club	21	Employee Costs	\$150	\$0	\$150	\$0	No change	No change
11305209	GU Skate Park/Mini Golf Area	21	Employee Costs	\$750	\$942	\$1,000	\$250	Greater S&W than anticipated	Minor
11305212	GU Silver Creek	21	Employee Costs	\$1,250	\$1,136	\$1,250	\$0	No change	No change
11805201	JB Recreation Grounds	21	Employee Costs	\$500	\$553	\$1,000	\$500	Greater S&W than anticipated	Minor
11305305	JB Douglas Park	21	Employee Costs	\$400	\$426	\$400	\$0	No change	No change
11305306	JB Tully View Park	21	Employee Costs	\$350	\$293	\$350	\$0	No change	No change
11305401	JP Recreation Ground	21	Employee Costs	\$9,500	\$5,500	\$7,500	-\$1,500	Less S&W than anticipated. Offset by over expenditure 10706031,210	Minor
11305405	JP Country Club	21	Employee Costs	\$500	\$0	\$500	\$0	No change	No change
11305407	JP Key Bayside Park	21	Employee Costs	\$2,500	\$4,355	\$6,000	-\$1,500	Less S&W than anticipated. Offset by over expenditure 9103030,210	Minor
11305408	JP Golf Club	21	Employee Costs	\$75	\$0	\$75	\$0	No change	No change
11305501	LA Pioneer Park	21	Employee Costs	\$850	\$3,348	\$2,500	\$1,650	Greater S&W than anticipated	Minor
11805502	LA Wangane Park	21	Employee Costs	\$11,000	\$8,408	\$12,000	\$0	No change	No change
11805503	LA Harold Park	21	Employee Costs	\$7,000	\$8,566	\$7,000	-\$2,000	Less S&W than anticipated. Offset by over expenditure 11205507,210	Minor
11305504	LA Grace Darling Park	21	Employee Costs	\$12,000	\$4,689	\$12,000	\$0	No change	No change
11805505	LA Recreation Ground	21	Employee Costs	\$1,800	\$260	\$1,500	\$0	No change	No change
11305509	LA Sporting Complex-11305509	21	Employee Costs	\$3,000	\$1,739	\$3,000	\$0	No change	No change
11305520	LA Offroad Vehicle Area	21	Employee Costs	\$15,000	\$885	\$15,000	\$0	No change	No change
11305525	Playground Repairs/Maintenance	21	Employee Costs	\$2,500	\$1,026	\$2,500	\$0	No change	No change
11305526	LS - Lancelotti South Public Open Space	21	Employee Costs	\$1,800	\$1,747	\$1,800	\$0	No change	No change
11305811	Neeragaby Rec Ground	21	Employee Costs	\$1,500	\$611	\$1,500	\$0	No change	No change
11305812	Parks/Gardens General	21	Employee Costs	\$17,150	\$13,060	\$16,150	\$2,000	Greater S&W than anticipated	Minor



**Detailed Statement of Comprehensive Income**  
**Budget Review: 2020/21**

COA	Description	IC Summary	Inc/Cap Analysis Summary	Original Budget	YTD to 10/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305013	Woodridge Recreation Grounds	21	Employee Costs	\$5,000	\$3,011	\$5,000	\$0 No change		No change
11407036	Ging in Shire Community Partners	21	Employee Costs	\$4,040	\$579	\$4,040	\$0 No change		No change
11403013	TV Retransmission System-11403013	21	Employee Costs	\$2,500	\$580	\$2,500	\$0 No change		No change
								CRC to manage Gingin library - costs transferred to account 11507020 - contractors - less sick leave	
11500000	Salaries Gingin Library	21	Employee Costs	\$22,891	\$31,157	\$19,958	\$1,923 Less		Minor
11500010	Salaries Lancelin Library	21	Employee Costs	\$12,047	\$23,580	\$12,047	\$0 No change		No change
								CRC to manage Gingin library - costs transferred to account 11507020 - contractors	
11500120	Library (Gingin) Annual Leave Taken	21	Employee Costs	\$2,144	\$0	\$0	-\$2,144	Amend budget allocation - ie 212 to 210	Minor
11500121	Library (Lancelin) Annual Leave Taken	21	Employee Costs	\$0	\$4,451	\$3,149	-\$1,302	Amend budget allocation - ie 212 to 210	Minor
11500122	Library (Lancelin) Annual Leave Taken	21	Employee Costs	\$1,158	\$0	\$0	-\$1,158	Amend budget allocation - ie 212 to 210	Minor
11500125	Long Service Leave - Lancelin Library	21	Employee Costs	\$1,461	\$0	\$1,461	\$0 No change		No change
11500129	Library (Lancelin) Sick Leave Taken	21	Employee Costs	\$0	\$2,127	\$1,923	-\$1,923	Sick leave taken	Minor
								CRC to manage Gingin library - costs transferred to account 11507020 - contractors	
11500130	Library (Gingin) Superannuation	21	Employee Costs	\$2,283	\$4,372	\$1,372	-\$911	account 11507020 - contractors	Minor
11500131	Library (Lancelin) Superannuation	21	Employee Costs	\$1,343	\$5,008	\$3,665	-\$1,343		No change
11507020	Ging in Library Operating Expenditure	21	Employee Costs	\$100	\$0	\$100	\$0 No change		No change
12201160	Ging in Rural Industrial Depot	21	Employee Costs	\$2,500	\$5,000	\$5,000	\$2,500	Minor \$2,500 less than anticipated	Minor
12201118	General Maintenance - Gravel Roads	21	Employee Costs	\$145,703	\$91,900	\$145,703	\$0 No change		No change
12201159	General Maintenance - Sealed Roads	21	Employee Costs	\$111,500	\$339,753	\$132,500	\$0 No change		No change
12201129	Ging in Depot	21	Employee Costs	\$11,000	\$7,473	\$11,000	\$0 No change		No change
12201129	Shire Drainage Works	21	Employee Costs	\$5,000	\$158	\$4,000	\$0 No change		No change
12201130	Lancelin Depot	21	Employee Costs	\$4,500	\$2,236	\$4,500	\$0 No change		No change
12201131	Footpaths Maintenance	21	Employee Costs	\$500	\$332	\$500	\$0 No change		No change
12201132	Bus Shelter Maintenance	21	Employee Costs	\$2,500	\$115	\$2,500	\$0 No change		No change
12201139	Vegetation Maintenance-12201139	21	Employee Costs	\$134,139	\$111,521	\$134,139	\$0 No change		No change
12201148	Traffic Signs/Equipment	21	Employee Costs	\$20,000	\$1,150	\$20,000	\$0 No change		No change
12201150	Street Sweeping	21	Employee Costs	\$15,500	\$4,908	\$15,500	\$0 No change		No change
13107125	Ging in Site Yards Maintenance	21	Employee Costs	\$1,500	\$1,071	\$2,000	\$500		Minor
13201106	Qualdistan Caravan Park Maintenance	21	Employee Costs	\$0	\$375	\$500	\$500	Based on actual	Minor
13201107	Seaside Lookouts	21	Employee Costs	\$2,500	\$1,887	\$2,500	\$0 No change		No change
13201115	Information Bays-13201115	21	Employee Costs	\$1,500	\$1,064	\$1,000	-\$500	Based on actual	Minor
13201127	Entry Statements	21	Employee Costs	\$1,500	\$1,230	\$1,500	\$0 No change		No change
13201130	Jim Gordon V. E. Trail	21	Employee Costs	\$1,500	\$789	\$1,500	\$0 No change		No change
13201143	Qualdistan Visitor Centre-13201143	21	Employee Costs	\$450	\$561	\$1,000	\$550	Based on actual	Minor
14201145	GG Pioneer Pavilion	21	Employee Costs	\$450	\$553	\$300	-\$150	Based on actual	Minor
13207019	Caravan Waste Dump Points-13207019	21	Employee Costs	\$50	\$184	\$200	\$150	Based on actual	Minor
13207024	Tourism and B&B Signage	21	Employee Costs	\$1,000	\$47	\$1,000	\$0 No change		No change
								Change of allocation % in Regulatory Services - R/S	
13300000	Salaries 133	21	Employee Costs	\$149,870	\$90,470	\$149,870	\$0 overall change to expenditure		No change
13300120	Annual Leave Taken-133	21	Employee Costs	\$14,252	\$0	\$14,252	\$0 No change		No change
13300125	Long Service Leave Accrued-133	21	Employee Costs	\$4,032	\$0	\$4,032	\$0 No change		No change
13300130	Superannuation-133	21	Employee Costs	\$16,703	\$7,766	\$16,703	\$0 No change		No change
13300132	Uniforms-133	21	Employee Costs	\$1,025	\$1,025	\$1,025	\$0 Based on actual		Minor
13301150	Travel Benefits Tax 133	21	Employee Costs	\$15,985	\$2,308	\$15,985	\$0 No change		No change
14010120	Training/Conferences-133	21	Employee Costs	\$4,000	\$4,000	\$4,000	\$0 No change		No change
14101559	Private Works General	21	Employee Costs	\$1,000	\$352	\$1,000	\$0 No change		No change
								Reallocation of wages from administration to youth services 61010115	
14200000	CCS - Salaries	21	Employee Costs	\$986,048	\$710,665	\$986,048	\$0		No change
14200120	CCS Annual Leave Taken	21	Employee Costs	\$0	\$60,888	\$60,000	-\$888	Amend budget allocation - ie 212 to 210	Significant
14200120	CCS Annual Leave Taken	21	Employee Costs	\$92,747	\$0	\$6,000	-\$86,747	Amend budget allocation - ie 212 to 210	Significant
14200125	CCS Long Service Leave Accrued	21	Employee Costs	\$26,362	\$25,468	\$26,362	\$0 No change		No change
								Other with transfer from staff reserve account	
14200126	CCS Long Service Leave Taken	21	Employee Costs	\$0	\$10,555	\$10,332	-\$223		Moderate
14200129	CCS Sick Leave Taken	21	Employee Costs	\$0	\$15,001	\$15,001	\$15,001	Included in salaries & wages budget	Moderate
14200130	CCS Superannuation	21	Employee Costs	\$123,767	\$55,118	\$123,767	\$0 No change		No change

**Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Int/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14201000	Office of CEO - Salaries	21	Employee Costs	\$547,624	\$340,976	\$547,624	\$0 No change		No change
14201120	Office of CEO - Annual Leave Taken	21	Employee Costs	\$0	\$31,506	\$10,000	\$10,000 Amend budget allocation - ie 212 to 210		Moderate
14201120	Office of CEO - Annual Leave Taken	21	Employee Costs	\$55,214	\$0	\$8,965	-\$46,249 Amend budget allocation - ie 212 to 210		Significant
14201125	Office of CEO - Long Service Leave Accrued	21	Employee Costs	\$14,990	\$0	\$14,990	\$0 No change		No change
14201126	Office of CEO - SL Taken	21	Employee Costs	\$0	\$8,763	\$8,763	\$8,763 21069100 (Leave taken in January)		Moderate
14201129	Office of CEO - Sick Leave Taken	21	Employee Costs	\$0	\$14,013	\$14,013	\$14,013 Included in salaries & wages budget		Moderate
14201130	Office of CEO - Superannuation	21	Employee Costs	\$75,556	\$51,535	\$75,556	\$0 No change		No change
14202100	Staff Uniforms	21	Employee Costs	\$0	\$10,669	\$11,800	\$11,800 Budget moved to ie code 211 from ie 237		Moderate
14202155	Employee Gratuities-142	21	Employee Costs	\$2,000	\$1,716	\$2,000	\$0 No change		No change
14202165	Training And Conferences	21	Employee Costs	\$17,000	\$9,814	\$17,000	\$0 No change		No change
14202215	Computer Support & Mcoe	21	Employee Costs	\$1,000	\$0	\$1,000	\$0 No change		No change
14202220	Other Expenses-142	21	Employee Costs	\$1,610	\$130	-\$16,390	-\$18,000 Transfer portion of budget to ie 236		Moderate
14202250	Fringe Benefit Tax-142	21	Employee Costs	\$50,000	\$15,855	\$35,000	-\$15,000 Reduction in FBT liability		Moderate
14203103	Office Building Mcoe	21	Employee Costs	\$15,000	\$9,008	\$15,000	\$0 No change		No change
14203105	Lincoln Office Expenses	21	Employee Costs	\$3,500	\$3,242	\$3,500	\$0 No change		No change
14209000	Records Services - Salaries	21	Employee Costs	\$42,711	\$32,579	\$42,711	\$0 No change		No change
14209120	Records Services - Annual Leave Taken	21	Employee Costs	\$0	\$4,182	\$0	\$0 No change		No change
14209125	Records Services - Long Service Leave Accrued	21	Employee Costs	\$1,157	\$0	\$1,157	\$0 No change		No change
14209130	Records Services - Superannuation	21	Employee Costs	\$7,269	\$4,888	\$7,269	\$0 No change		No change
14300110	Engineering Supervision	21	Employee Costs	\$226,631	\$154,375	\$226,631	\$0 No change		No change
14300111	Assets Supervision	21	Employee Costs	\$280,719	\$102,663	\$160,000	-\$40,719 Based on actual		Significant
14300120	Annual Leave Taken-143	21	Employee Costs	\$0	\$116,280	\$150,000	\$150,000 Based on actual - reallocate to 210 from 212		Significant
14300120	Annual Leave Taken-143	21	Employee Costs	\$176,486	\$0	\$0	-\$176,486 Based on actual - reallocate to 210 from 213		Significant
14300130	Superannuation	21	Employee Costs	\$228,189	\$168,145	\$228,189	\$0 No change		No change
14300140	Service Pay	21	Employee Costs	\$27,637	\$18,003	\$27,637	\$0 No change		No change
14300145	Public Holidays	21	Employee Costs	\$51,528	\$49,566	\$51,528	\$0 No change		No change
14300150	Industrial/Travel/Tool Allowanc	21	Employee Costs	\$5,500	\$3,894	\$5,500	\$0 No change		No change
14300160	Rda Accrued-143	21	Employee Costs	\$3,435	-\$1,116	\$3,435	\$0 No change		No change
14302250	Fringe Benefits Tax-143	21	Employee Costs	\$8,500	\$7,764	\$15,528	\$7,028 Based on actual		Moderate
14307020	Staff Training	21	Employee Costs	\$7,500	\$4,015	\$7,500	\$0 Based on actual		No change
14307030	Occ Health/Meetings/Office Wk	21	Employee Costs	\$27,000	\$10,546	\$27,000	\$0 Based on actual		No change
14307040	Protective Clothing	21	Employee Costs	\$0	\$305	\$0	\$0 No change - journal required		No change
14307045	Call Out Fee	21	Employee Costs	\$500	\$508	\$750	\$250 Based on actual		Minor
14307055	Employee Gratuities-143	21	Employee Costs	\$2,500	\$294	\$2,500	\$0 No change		No change
14307060	Long Service Leave Taken-143	21	Employee Costs	\$0	\$15,367	\$15,367	\$15,367 Based on actual		Moderate
14307061	Long Service Leave Accrued-143	21	Employee Costs	\$47,498	\$0	\$47,498	\$0 No change		No change
14307090	Sick/Compassionate Leave Taken	21	Employee Costs	\$0	\$47,117	\$50,000	\$50,000 Based on actual		Significant
14307120	Other Expenses-143	21	Employee Costs	\$0	\$210	\$0	\$0 No change - journal required		No change
14404300	Plant - Repair Wages & Overheads	21	Employee Costs	\$77,000	\$73,486	\$77,000	\$0 depreciation		No change
14404320	Plant - Parts & Repairs	21	Employee Costs	\$0	\$21,207	\$21,207	\$21,207 Based on actual		Significant
14600000	Gross Salaries & Wages	21	Employee Costs	\$5,585,405	\$4,044,147	\$5,458,405	-\$127,000 longer through S&W		Significant
14600140	Unallocated Wages Works Comp	21	Employee Costs	\$10,000	\$1,073	\$10,000	\$0 No change		No change
14600500	Less Salaries/Wages Alloc	21	Employee Costs	-\$5,585,405	-\$6,044,147	-\$5,458,405	\$127,000 longer through S&W		Significant
14703117	Gratuity Expenses	21	Employee Costs	\$750	\$0	\$750	\$0 No change		No change
14703145	Gingin CWA Building Lot 131 Constable Street	21	Employee Costs	\$3,500	\$715	\$3,500	\$0 No change		No change
14703214	Culterton Store Mcoe	21	Employee Costs	\$150	\$32	\$150	\$0 No change		No change
14703220	Horan St Building Maintenance (Icons-Men in Sheds)	21	Employee Costs	\$0	\$287	\$300	\$300 Based on actual		Minor
	<b>21 Total</b>			<b>\$6,178,914</b>	<b>\$4,769,773</b>	<b>\$5,996,483</b>	<b>-\$182,431</b>		
04102240	Legal Expenses - CEO	23	Materials & Contracts	\$50,000	\$56,515	\$80,000	\$30,000 Increased Legal Activity		Significant
04103101	Council Chambers	23	Materials & Contracts	\$1,000	\$310	\$1,000	\$0 No change		No change
04107115	Conference/Training Expenses	23	Materials & Contracts	\$16,100	\$13	\$16,100	\$0 Actual relates to credit received - WALGA		No change

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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
04107130	Refreshments/Receptions	23	Materials & Contracts	\$35,000	\$21,385	\$45,000	\$0 No change		No change
04107130	Refreshments/Receptions	23	Materials & Contracts	\$0	\$100	\$0	\$0 No change - journal required		No change
04107131	Clean Up Australia Day	23	Materials & Contracts	\$525	\$218	\$525	\$0 No change		No change
04107132	Anzac Day	23	Materials & Contracts	\$370	\$0	\$370	\$0 No change		No change
04107133	Volunteers Day	23	Materials & Contracts	\$6,010	\$500	\$6,010	\$0 No change	Volunteer Event to be held this year to recognise the ongoing (and recent emergency service) commitments of volunteers in the Shire.	No change
04107135	Members-Naturalis, Ceremonies	23	Materials & Contracts	\$360	\$0	\$360	\$0 No change		No change
04107160	Public Relations	23	Materials & Contracts	\$3,940	\$573	\$3,940	\$0 No change		No change
04107160	Public Relations	23	Materials & Contracts	\$300	\$540	\$300	\$0 No change - journal required		No change
04107161	Shire Website Development	23	Materials & Contracts	\$9,110	\$0	\$9,110	\$0 No change		No change
04107163	Northern Growth Alliance	23	Materials & Contracts	\$5,000	\$0	\$5,000	\$0 No change		No change
04107165	Other Expenses-041	23	Materials & Contracts	\$0	\$00	\$150	\$150 Transfer portion of budget between ie codes		Minor
04107170	Reconciliation Action Plan	23	Materials & Contracts	\$6,200	\$0	\$6,200	\$0 No change		No change
04202225	Audit Fees - Governance - Compliance	23	Materials & Contracts	\$65,000	\$22,104	\$65,000	\$0 No change		No change
03012210	Bank Charges With Gst	23	Materials & Contracts	\$0	\$91	\$0	\$0 No change - journal required		No change
03012235	Valuation Expenses	23	Materials & Contracts	\$0	\$0	\$0	\$0 No change - journal required		No change
03012236	Rates printing/postage	23	Materials & Contracts	\$17,600	\$14,457	\$17,600	\$0 No change		No change
03012260	Legal Costs - Debt Collection	23	Materials & Contracts	\$126,000	\$66,955	\$126,000	\$0 No change		No change
05100009	CESM Uniform	23	Materials & Contracts	\$300	\$400	\$300	\$0 No change		No change
05100010	CESM Training	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
05100012	CESM Mobile phone expenditure	23	Materials & Contracts	\$1,000	\$856	\$1,000	\$0 No change		No change
05101009	BRPC Travel Allowance	23	Materials & Contracts	\$3,697	\$928	\$3,697	\$0 No change		No change
05101010	BRPC Training	23	Materials & Contracts	\$1,020	\$269	\$1,020	\$0 No change		No change
05101011	BRPC Vehicle Operating Costs GG09	23	Materials & Contracts	\$100	\$1,392	\$100	\$0 No change - journal required		No change
05101012	BRPC Mobile phone expenditure	23	Materials & Contracts	\$1,896	\$916	\$1,896	\$0 No change		No change
05101015	BRPC Other - Inc. equipment & PPE	23	Materials & Contracts	\$1,918	\$1,037	\$1,918	\$0 No change		No change
05101013	BRPC Other - Inc. equipment & PPE	23	Materials & Contracts	\$0	\$1,000	\$0	\$0 No change - journal required		No change
05103105	Land & Building Maintenance - ESL	23	Materials & Contracts	\$690	\$074	\$1,000	\$310 Funded by DFES		Minor
05103105	Land & Building Maintenance - ESL	23	Materials & Contracts	\$8,476	\$5,797	\$8,476	\$0 No change		No change
05103109	UCL/UMR Mitigation Works - DFES Reimbursed (exp 23)	23	Materials & Contracts	\$0	\$0	\$19,362	\$19,362 offset account 5115109		Moderate
05103825	Radfield Park Fire Station OP EX	23	Materials & Contracts	\$0	\$13,296	\$30,000	\$30,000 (\$159127)	Radfield Park Fire Shed - Reallocation between operating and capital due to reporting regulations	Significant
05103825	Radfield Park Fire Station OP EX	23	Materials & Contracts	\$0	\$2,573	\$20,000	\$20,000 (\$159127)	Radfield Park Fire Shed - Reallocation between operating and capital due to reporting regulations	Significant
05104085	Fire Warning Signs-05104085	23	Materials & Contracts	\$4,312	\$83	\$4,312	\$0 claim will also apply		Minor
05105021	MAF Mitigation Works - DFES Reimbursed (exp)	23	Materials & Contracts	\$19,362	\$103,156	\$210,912	\$220,990 5115021	Expenditure reimbursed by DFES - Refer to account	Significant
05107025	Firebreaks - Private Works	23	Materials & Contracts	\$10,000	\$8,500	\$10,000	\$0 No change		No change
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Lndg)	23	Materials & Contracts	\$5,500	\$8,758	\$10,000	\$4,500 Greater fire fighting expenses than anticipated		Minor
05107040	Shire Fire Fighting/Firebreaks Non ESL (General Lndg)	23	Materials & Contracts	\$15,000	\$27,125	\$28,000	\$13,000 Greater fire fighting expenses than anticipated		Moderate
05107044	Two Way Portable Radios	23	Materials & Contracts	\$1,153	\$0	\$1,153	\$0 No change		No change
05107045	Personal Protective Clothing/Equipment ESL	23	Materials & Contracts	\$16,000	\$93,780	\$16,000	\$0 No change		No change
05107047	Utilities Rates and Services	23	Materials & Contracts	\$5,000	\$0	\$5,000	\$0 No change		No change
05107050	Other Goods & Services - ESL	23	Materials & Contracts	\$15,850	\$8,851	\$15,850	\$0 No change		No change
05107050	Other Goods & Services - ESL	23	Materials & Contracts	\$1,150	\$500	\$1,150	\$0 No change		No change
05107055	Plant Purchases < \$1200	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
05107060	Standpipes	23	Materials & Contracts	\$15,310	\$3,830	\$14,310	-\$1,000 Transfer utilities budget \$3000 between ie codes.		Minor



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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
05107080	Fire Signs	23	Materials & Contracts	\$990	\$0	\$990	\$0 No change		No change
05107090	Firebreak Inspections Admin - Ranger Services	23	Materials & Contracts	\$2,500	\$2,500	\$2,500	\$0 No change		No change
05207010	Dog Control	23	Materials & Contracts	\$2,300	\$605	\$2,300	\$0 No change		No change
05207015	Dog Pound - Gingin	23	Materials & Contracts	\$900	\$118	\$900	\$0 No change		No change
05207015	Dog Pound - Gingin	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0 No change		No change
05207020	Cat Control	23	Materials & Contracts	\$250	\$0	\$250	\$0 No change		No change
05300005	Casual Ranger Salaries	23	Materials & Contracts	\$5,000	\$0	\$5,000	\$0 No change		No change
05302100	Ranger Uniforms	23	Materials & Contracts	\$2,500	\$1,454	\$0	-\$2,500 Reallocate budget from ie 236 to 211		Minor
05302106	Mobile Telephone Expenses-053	23	Materials & Contracts	\$1,800	\$1,248	\$1,800	\$0 No change		No change
05307019	CCTV Lancelin - Maintenance	23	Materials & Contracts	\$500	\$0	\$500	\$0 No change		No change
05307019	CCTV Lancelin - Maintenance	23	Materials & Contracts	\$1,600	\$609	\$1,600	\$0 No change		No change
05307020	Other Expenses-053 - Rangers	23	Materials & Contracts	\$2,500	\$442	\$2,500	\$0 No change		No change
05307021	Emergency Recovery - Community Services	23	Materials & Contracts	\$8,364	\$0	\$8,364	\$0 No change		No change
05307030	Staff Training/Conferences	23	Materials & Contracts	\$5,400	\$8,392	\$5,400	\$0 No change		No change
05307040	Law Enforcement Contribution	23	Materials & Contracts	\$7,000	\$7,407	\$7,407	\$407 Based on actual		Minor
05307048	Stock - Sustenance Expenses	23	Materials & Contracts	\$200	\$12	\$200	\$0 No change		No change
07103000	Medical Centre Management Costs	23	Materials & Contracts	\$0	\$12,596	\$14,000	\$14,000 Based on actual		Moderate
							30% of fees to Doctor - 70% to Psychologist (account 7113111). Subsidy paid to doctor for centre management \$73,333 to 30 June 2021 plus actual		
07103000	Medical Centre Management Costs	23	Materials & Contracts	\$10,000	\$61,906	\$111,391	\$101,391 contractor costs to Feb 2021 \$29,000		Significant
07103110	Medical Centre Building Maintenance	23	Materials & Contracts	\$13,000	\$1,927	\$13,000	\$0 No change		No change
07103110	Medical Centre Building Maintenance	23	Materials & Contracts	\$11,500	\$6,105	\$11,500	\$0 No change		No change
							30% of fees to Doctor - 70% to Psychologist (account 7113111)		
07103111	Psychologist patient fees (exp)	23	Materials & Contracts	\$0	\$7,616	\$350	-\$350 7113111		Minor
07400132	Uniforms-074	23	Materials & Contracts	\$200	\$0	\$0	-\$200 Reallocate budget - ie 236 to 211		Minor
07402106	Mobile Telephone Expenses-074	23	Materials & Contracts	\$450	\$689	\$1,000	\$550 Based on actual		Minor
07407010	Training/Conferences-074	23	Materials & Contracts	\$0	\$0	\$0	\$0 No change journal required		No change
07407025	Noise Survey Costs	23	Materials & Contracts	\$500	\$0	\$500	\$0 No change		No change
07407030	Other Expenses-074	23	Materials & Contracts	\$1,500	\$30	\$1,500	\$0 No change		No change
07407030	Other Expenses-074	23	Materials & Contracts	\$13,000	\$6,095	\$13,000	\$0 No change		No change
07607010	Analytical Expenses	23	Materials & Contracts	\$0	\$22	\$0	\$0 No change - journal required		No change
07607010	Analytical Expenses	23	Materials & Contracts	\$1,500	\$601	\$1,500	\$0 No change		No change
07607020	Hy Control	23	Materials & Contracts	\$89,162	\$58,383	\$61,885	-\$27,277 Seasonal - contractor completed season in March		Significant
07704096	Community Medical Transfer Vehicle CG096	23	Materials & Contracts	\$0	\$500	\$500	\$500 Insurance Excess due to claim		Minor
07707045	Community Transport Initiative	23	Materials & Contracts	\$0	\$433	\$500	\$500 Greater expenditure than anticipated		Minor
07707045	Community Transport Initiative	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
06103111	Old Road Board/Playgroup	23	Materials & Contracts	\$500	\$0	\$500	\$0 No change		No change
							Greater contractor costs than anticipated -		
06103111	Old Road Board/Playgroup	23	Materials & Contracts	\$2,305	\$5,216	\$7,605	\$5,500 reduction in capital expenditure account 6159010		Moderate
06203104	Seniors Units - Gingin	23	Materials & Contracts	\$1,000	\$116	\$1,000	\$0 No change		No change
06203104	Seniors Units - Gingin	23	Materials & Contracts	\$8,500	\$2,039	\$8,500	\$0 No change		No change
06203106	Seniors Units - Lancelin	23	Materials & Contracts	\$1,750	\$1,247	\$1,750	\$0 No change		No change
06203106	Seniors Units - Lancelin	23	Materials & Contracts	\$18,850	\$19,087	\$20,000	\$1,150 Reallocate budget between ie codes		Minor
06203110	Red Cross Building Maintenance	23	Materials & Contracts	\$200	\$0	\$200	\$0 No change		No change
06203115	LA 423 Walker Avenue - (30)	23	Materials & Contracts	\$350	\$0	\$350	\$0 No change		No change
06203115	Wangaree Community Centre	23	Materials & Contracts	\$1,750	\$33	\$1,750	\$0 No change		No change
06203116	Wangaree Community Centre	23	Materials & Contracts	\$5,700	\$1,572	\$5,700	\$0 No change		No change
06203500	Community Bus Shed	23	Materials & Contracts	\$0	\$4,005	\$4,005	\$4,005 Community Bus Shed		Minor
06205060	Youth Website - Op Exp	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
							Project to commence in 2021 (all funding now acquired) - Project costs reduced as training will be		
06205060	Youth Website - Op Exp	23	Materials & Contracts	\$15,000	\$0	\$13,700	-\$1,300 Inhouse (in most part)		Minor

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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
06205061	Youth Projects	23	Materials & Contracts	\$2,400	\$0	\$2,400	\$0 No change		No change
06205061	Youth Projects	23	Materials & Contracts	\$3,000	\$0	\$3,000	\$0 No change		No change
09103005	Residence - Ceo - Staff Housing	23	Materials & Contracts	\$1,000	\$509	\$1,000	\$0 No change		No change
09103005	Residence - Ceo - Staff Housing	23	Materials & Contracts	\$3,000	\$0	\$3,000	\$0 No change		No change
09103010	Residence - 3 Fewster St-091	23	Materials & Contracts	\$1,000	\$5,626	\$7,000	\$6,000	Costs are higher than anticipated due to new resident. Cost offset from other housing savings.	Moderate
09103010	Residence - 3 Fewster St-091	23	Materials & Contracts	\$4,800	\$457	\$4,800	\$0 No change		No change
09103025	Residence - 4 Fewster Street-091	23	Materials & Contracts	\$1,000	\$0	\$1,000	\$0 No change		No change
09103025	Residence - 4 Fewster Street-091	23	Materials & Contracts	\$5,000	\$0	\$1,000	-\$3,000	Contractor costs less than anticipated. Offsets over expenditure 9103010.236	Minor
09103030	Residence - 37A Lefroy Street-091	23	Materials & Contracts	\$500	\$171	\$500	\$0 No change		No change
09103030	Residence - 37A Lefroy Street-091	23	Materials & Contracts	\$5,105	\$0	\$2,105	-\$3,000	Contractor costs less than anticipated. Offsets over expenditure 9103010.236	Minor
10105110	Refuse Site Gingin	23	Materials & Contracts	\$11,900	\$558	\$11,900	\$0 No change		No change
10105110	Refuse Site Gingin	23	Materials & Contracts	\$106,500	\$87,841	\$106,500	\$0 No change		No change
10105130	Refuse Site Seabird	23	Materials & Contracts	\$15,480	\$1,015	\$15,480	\$0 No change		No change
10105130	Refuse Site Seabird	23	Materials & Contracts	\$127,900	\$75,135	\$127,900	\$0 No change		No change
10105150	Refuse Site Lancelin	23	Materials & Contracts	\$4,000	\$95	\$4,000	\$0 No change		No change
10105150	Refuse Site Lancelin	23	Materials & Contracts	\$129,600	\$75,149	\$129,600	\$0 No change		No change
10105165	Waste Management Plan-10105165	23	Materials & Contracts	\$10,000	\$738	\$10,000	\$0 No change		No change
10105170	Recycling Stations	23	Materials & Contracts	\$15,900	\$2,120	\$15,900	\$0 No change		No change
10107010	Gingin Domestic Removals	23	Materials & Contracts	\$40,966	\$26,564	\$40,966	\$0 No change		No change
10107020	Guilderton Domestic Removals	23	Materials & Contracts	\$63,474	\$39,524	\$63,474	\$0 No change		No change
10107030	Seabird Domestic Removals	23	Materials & Contracts	\$15,029	\$12,901	\$15,029	\$0 No change		No change
10107040	Ledge Point Domestic Removals	23	Materials & Contracts	\$60,214	\$36,514	\$60,214	\$0 No change		No change
10107050	Lancelin Domestic Removals	23	Materials & Contracts	\$134,879	\$75,799	\$134,879	\$0 No change		No change
10107055	Rural Residential Removals	23	Materials & Contracts	\$114,139	\$61,461	\$114,139	\$0 No change		No change
10107060	Commercial Bin Removal	23	Materials & Contracts	\$29,518	\$20,522	\$29,518	\$0 No change		No change
10107070	Rural Domestic Removals	23	Materials & Contracts	\$10,735	\$10,650	\$10,735	\$0 No change		No change
10107080	Green Waste Kerbside Mulching Contract	23	Materials & Contracts	\$0	\$457	\$457	\$457	Based on actual	Minor
10107090	Street/Park Bins Removal-101	23	Materials & Contracts	\$38,276	\$37,568	\$38,276	\$0 No change		No change
10107091	Jetty Bins Removal-101	23	Materials & Contracts	\$15,000	\$2,400	\$15,000	\$0 No change		No change
10107092	Litter Control-101	23	Materials & Contracts	\$0	\$821	\$1,000	\$1,000	Greater expenditure than anticipated	Minor
10107092	Litter Control-101	23	Materials & Contracts	\$20,000	\$2,284	\$20,000	\$0 No change		No change
10207015	Green Waste Kerbside Pick Up	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
10207015	Green Waste Kerbside Pick Up	23	Materials & Contracts	\$35,000	\$32,427	\$35,000	\$0 No change		No change
10207050	Public Conveniences	23	Materials & Contracts	\$2,000	\$19,538	\$32,000	\$30,000	Costs captured correctly under 236, previously budgeted under 237. Amounts to balance accordingly.	Significant
10207050	Public Conveniences	23	Materials & Contracts	\$135,170	\$0	\$23,170	-\$112,000	Amend budget between codes - based on actual expenditure	Significant
10507002	Coastal Management (expenditure)	23	Materials & Contracts	\$216,725	\$30,947	\$165,000	-\$51,725	Council Resolution 11.2.6 December 2020 (ENV12) Unsuccessful in funding for Coastal Management Strategy	Significant
10507005	Drum Muster-10507005	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0 No change		No change
10507006	Coastal Monitoring	23	Materials & Contracts	\$42,735	\$0	\$42,735	\$0 No change		No change
10507007	Oil Disposal Facility Gingin-10507007	23	Materials & Contracts	\$200	\$0	\$200	\$0 No change		No change
10507008	Oil Disposal Facility Seabird-10507008	23	Materials & Contracts	\$200	\$0	\$200	\$0 No change		No change
10507009	Oil Disposal Facility L/Point	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0 No change		No change
10507010	Abandoned Vehicles/Environment	23	Materials & Contracts	\$0	\$662	\$662	\$662	Based on actual	Minor
10507040	Water Sampling	23	Materials & Contracts	\$300	\$0	\$300	\$0 No change		No change
10507079	Coastal Photo Monitoring Project (exp)	23	Materials & Contracts	\$0	\$120	\$0	\$0 No change	journal required	No change
10507079	Coastal Photo Monitoring Project (exp)	23	Materials & Contracts	\$183	\$0	\$183	\$0 No change		No change
10507080	Seabird Seawall Assessment & Maintenance	23	Materials & Contracts	\$24,381	\$0	\$24,381	\$0 No change		No change
10507085	Coastal Groynes Analysis	23	Materials & Contracts	\$26,926	\$0	\$26,926	\$0 No change		No change



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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10507087	Design/Revision Lancelin Planning Forward (CMPAP)	23	Materials & Contracts	\$133,670	\$0	\$153,433	\$19,763	Council Resolution 11.2.6 December 2020 (UNV/12)	Moderate
10500131	Conferences/Training	23	Materials & Contracts	\$5,000	\$0	\$5,000	\$0	No change	No change
10500134	Uniforms-106	23	Materials & Contracts	\$1,500	\$0	\$0	-\$1,500	Reallocation of budget from ie 236 to 211	Minor
10500135	Consultants Planning	23	Materials & Contracts	\$10,000	\$1,320	\$3,000	-\$7,000	Offsets over expenditure in account 10600135	Moderate
10500136	General Mapping/Draft Services	23	Materials & Contracts	\$3,000	\$0	\$3,000	\$0	No change	No change
10500137	Town Planning Scheme Review	23	Materials & Contracts	\$25,000	\$12,966	\$22,000	\$7,000	Based on actual expenditure - offset by savings in 10500135	Moderate
10502106	Mobile Telephone Expenses-206	23	Materials & Contracts	\$500	\$234	\$500	\$0	No change	No change
10507010	Legal Expenses	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0	No change	No change
10507040	Other Expenses-106	23	Materials & Contracts	\$2,400	\$167	\$2,400	\$0	No change	No change
								Upper Coastal Facilities Cost Benefit Analysis Business Case Master Plan - Paid in 2020/21 but was	
10507045	Community Facilities and Town Plans	23	Materials & Contracts	\$0	\$5,982	\$6,982	\$6,982	2019/20 project - Offset account 11359255	Moderate
10703115	GG Community Resource Centre	23	Materials & Contracts	\$150	\$350	\$350	\$200	Based on actual	Minor
10703115	GG Community Resource Centre	23	Materials & Contracts	\$250	\$0	\$250	\$0	No change	No change
10703117	Gingin Police Station	23	Materials & Contracts	\$150	\$0	\$150	\$0	No change	No change
10703117	Gingin Police Station	23	Materials & Contracts	\$4,500	\$2,648	\$4,500	\$0	No change	No change
10705118	Gingin Cemetery-10705118	23	Materials & Contracts	\$0	\$20	\$0	\$0	No change - journal required	No change
10705118	Gingin Cemetery-10705118	23	Materials & Contracts	\$10,000	\$3,580	\$10,000	\$0	No change	No change
10706010	Ablution Block - Granville Park	23	Materials & Contracts	\$1,500	\$25	\$1,500	\$0	No change	No change
10706010	Ablution Block - Granville Park	23	Materials & Contracts	\$1,950	\$6,062	\$11,950	\$10,000	Reallocation of budget from public conveniences	Moderate
10706020	Ablution Block - Gabbadah Park	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0	No change	No change
10706020	Ablution Block - Gabbadah Park	23	Materials & Contracts	\$2,120	\$5,232	\$7,120	\$5,000	Reallocation of budget from public conveniences	Moderate
10706022	Ablution Block - Guilderton Foreshore	23	Materials & Contracts	\$1,500	\$855	\$1,500	\$0	No change	No change
10706022	Ablution Block - Guilderton Foreshore	23	Materials & Contracts	\$2,000	\$15,149	\$18,000	\$16,000	Reallocation of budget from public conveniences	Moderate
10706030	Ablution Block - Lancelin Back Beach	23	Materials & Contracts	\$500	\$2,814	\$2,347	\$1,847	Greater expenditure than anticipated - \$12,000 from 11359086 to offset portion of the over expenditure	Minor
10706030	Ablution Block - Lancelin Back Beach	23	Materials & Contracts	\$1,950	\$1,266	\$6,000	\$4,050	Greater expenditure than anticipated - \$12,000 from 11359086 to offset portion of the over expenditure	Minor
10706031	Ablution Block - Harold Park Lancelin	23	Materials & Contracts	\$1,500	\$506	\$500	-\$1,000	Based on actual	Minor
10706031	Ablution Block - Harold Park Lancelin	23	Materials & Contracts	\$2,170	\$4,428	\$5,000	\$2,830	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706032	Ablution Block - Grace Darling Park Lancelin	23	Materials & Contracts	\$1,500	\$517	\$500	-\$1,000	Based on actual expenditure	Minor
10706032	Ablution Block - Grace Darling Park Lancelin	23	Materials & Contracts	\$1,170	\$4,978	\$6,000	\$4,830	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706033	Ablution Block - Wangaree Park Lancelin	23	Materials & Contracts	\$1,500	\$789	\$200	-\$1,300	Based on actual expenditure	Minor
10706033	Ablution Block - Wangaree Park Lancelin	23	Materials & Contracts	\$2,000	\$1,428	\$5,500	\$3,500	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706034	Ablution Block - Pioneer Park Lancelin	23	Materials & Contracts	\$500	\$1,177	\$800	\$300	Based on actual expenditure	Minor
10706034	Ablution Block - Pioneer Park Lancelin	23	Materials & Contracts	\$1,500	\$5,074	\$5,100	\$3,600	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706040	Ablution Block - Key Biscayne Park	23	Materials & Contracts	\$1,000	\$565	\$250	-\$750	Based on actual expenditure	Minor
10706040	Ablution Block - Key Biscayne Park	23	Materials & Contracts	\$0	\$4,266	\$5,000	\$5,000	Based on actual and offset by budget allocation to Public Conveniences 10207050	Moderate
10706041	Ablution Block - Ledge Point Oval	23	Materials & Contracts	\$1,000	\$506	\$250	-\$750	Based on actual expenditure	Minor
10706041	Ablution Block - Ledge Point Oval	23	Materials & Contracts	\$2,450	\$4,341	\$5,000	\$2,550	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706042	Ablution Block - de Burgh Street Ledge Point	23	Materials & Contracts	\$0	\$506	\$100	\$100	Based on actual expenditure	Minor



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COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10706041	Ablution Block - de Burch Street Ledge Point	23	Materials & Contracts	\$1,350	\$4,146	\$5,000	\$3,650	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706050	Ablution Block - Seabird	23	Materials & Contracts	\$1,000	\$46	\$500	-\$500	Based on actual expenditure	Minor
10706050	Ablution Block - Seabird	23	Materials & Contracts	\$2,120	\$1,982	\$3,000	\$880	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706060	Ablution Block - Neeragabbay	23	Materials & Contracts	\$500	\$0	\$250	-\$250	Based on actual expenditure	Minor
10706060	Ablution Block - Neeragabbay	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0	Based on actual and offset by budget allocation to Public Conveniences 10207050	No change
10706070	Ablution Block - Woodridge Recreation Complex	23	Materials & Contracts	\$1,000	\$96	\$500	-\$500	Based on actual expenditure	Minor
10706070	Ablution Block - Woodridge Recreation Complex	23	Materials & Contracts	\$1,500	\$2,559	\$4,000	\$2,500	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
10706080	Ablution Block - Silver Creek	23	Materials & Contracts	\$2,000	\$0	\$200	-\$1,800	Based on actual expenditure	Minor
10706080	Ablution Block - Silver Creek	23	Materials & Contracts	\$1,500	\$2,413	\$3,000	\$1,500	Based on actual and offset by budget allocation to Public Conveniences 10207050	Minor
11103107	Grinnville Civic Centre	23	Materials & Contracts	\$1,000	\$176	\$1,000	\$0	No change	No change
11103107	Grinnville Civic Centre	23	Materials & Contracts	\$14,860	\$6,765	\$14,860	\$0	No change	No change
11103204	Guilderton Hall	23	Materials & Contracts	\$500	\$1,292	\$1,500	\$1,000	Greater expenditure than anticipated	Minor
11103204	Guilderton Hall	23	Materials & Contracts	\$4,320	\$2,840	\$7,820	\$3,500	Payment to Guilderton Country Club for cleaning services - Offset with hire income received account 11113030	Minor
11103303	Seabird Hall	23	Materials & Contracts	\$500	\$146	\$500	\$0	No change	No change
11103303	Seabird Hall	23	Materials & Contracts	\$4,290	\$2,786	\$4,290	\$0	No change	No change
11103507	Lancelin Hall	23	Materials & Contracts	\$500	\$200	\$500	\$0	No change	No change
11103507	Lancelin Hall	23	Materials & Contracts	\$2,350	\$1,984	\$2,850	\$500	Payment to Lancelin CWA for cleaning services - Offset with hire income received account 11113040	Minor
11103801	Ocean Farm Hall	23	Materials & Contracts	\$1,000	\$118	\$1,000	\$0	No change	No change
11103801	Ocean Farm Hall	23	Materials & Contracts	\$3,000	\$234	\$3,000	\$0	No change	No change
11103802	Woodridge Hall	23	Materials & Contracts	\$2,000	\$502	\$2,000	\$0	No change	No change
11103802	Woodridge Hall	23	Materials & Contracts	\$8,500	\$7,517	\$8,500	\$0	No change	No change
11103803	Sovereign House & Ablution Block	23	Materials & Contracts	\$250	\$534	\$800	\$550	Based on actual	Minor
11103803	Sovereign House & Ablution Block	23	Materials & Contracts	\$7,900	\$4,244	\$9,400	\$1,500	Cleaning for Sovereign House - offset with income received for hall hire 11113015	Minor
11103804	Seaview Park Community Hall-11103804	23	Materials & Contracts	\$250	\$109	\$250	\$0	No change	No change
11103804	Seaview Park Community Hall-11103804	23	Materials & Contracts	\$3,000	\$40	\$3,000	\$0	No change	No change
11103805	Redfield Park Community Hall	23	Materials & Contracts	\$500	\$185	\$500	\$0	No change	No change
11103805	Redfield Park Community Hall	23	Materials & Contracts	\$1,900	\$3,805	\$4,300	\$2,400	Cleaning for Sovereign House - offset with income received for hall hire 11113035 - plus additional contractor costs	Minor
11203201	Guilderton Foreshore	23	Materials & Contracts	\$3,500	\$1,106	\$3,500	\$0	No change	No change
11203201	Guilderton Foreshore	23	Materials & Contracts	\$5,000	\$26,565	\$35,000	\$30,000	Works relating to cleaning services where budgeted for in Public Conv and charged incorrectly in the past. Correction with budget reallocation	Significant
11203205	Guilderton Foreshore Boardwalk	23	Materials & Contracts	\$2,500	\$87	\$2,500	\$0	No change	No change
11203216	Guilderton Groynes	23	Materials & Contracts	\$500	\$0	\$500	\$0	No change	No change
11203305	Seabird Foreshore	23	Materials & Contracts	\$450	\$111	\$450	\$0	No change	No change
11203305	Seabird Foreshore	23	Materials & Contracts	\$500	\$0	\$500	\$0	No change	No change
11203402	Ledge Point Foreshore	23	Materials & Contracts	\$2,000	\$343	\$2,000	\$0	No change	No change
11203402	Ledge Point Foreshore	23	Materials & Contracts	\$0	\$190	\$190	\$190	Based on actual	Minor
11203505	Lancelin Foreshore	23	Materials & Contracts	\$2,000	\$5,300	\$7,500	\$5,500	Material costs higher than anticipated. Contractor cost higher than anticipated due to animal waste.	Moderate
11203505	Lancelin Foreshore	23	Materials & Contracts	\$0	\$4,332	\$5,500	\$5,500	animal waste.	Moderate
11205203	Beaches-Guilderton	23	Materials & Contracts	\$1,000	\$0	\$1,000	\$0	No change	No change
11205203	Beaches-Guilderton	23	Materials & Contracts	\$0	\$260	\$300	\$300	Greater expenditure than anticipated	Minor
11205302	Beaches-Seabird	23	Materials & Contracts	\$1,000	\$0	\$1,000	\$0	No change	No change

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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 30/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11205507	LA Hinchcliff Hill	23	Materials & Contracts	\$0	\$311	\$500	\$500	Greater expenditure than anticipated	Minor
11205507	LA Hinchcliff Hill	23	Materials & Contracts	\$1,000	\$0	\$1,000	\$0	No change	No change
11205034	GG Aquatic Centre - Swimming Lesson Expenditure	23	Materials & Contracts	\$0	\$163	\$200	\$200	expenditure	Minor
11304100	Small Plant Operation Unallocated (Parks and Garde	23	Materials & Contracts	\$0	\$2,452	\$2,200	\$2,200	Based on actual	Minor
11305101	GG Granville Park-11305101	23	Materials & Contracts	\$8,900	\$4,992	\$8,900	\$0	No change	No change
11305101	GG Granville Park-11305101	23	Materials & Contracts	\$52,124	\$42,403	\$52,124	\$0	No change	No change
11305102	GG Office Gardens/Lawn	23	Materials & Contracts	\$5,000	\$5,047	\$5,000	\$0	No change	No change
11305102	GG Office Gardens/Lawn	23	Materials & Contracts	\$14,500	\$8,412	\$31,950	\$17,450	Greater than anticipated contractor costs - offset with account 11305814 - Tree inspections	Moderate
11305103	GG Constable St Park	23	Materials & Contracts	\$200	\$273	\$300	\$100	Greater expenditure than anticipated	Minor
11305105	GG Recreation Ground-11305105	23	Materials & Contracts	\$1,800	\$31	\$1,800	\$0	No change	No change
11305105	GG Recreation Ground-11305105	23	Materials & Contracts	\$64,640	\$35,597	\$64,640	\$0	No change	No change
11305119	GG Recreation Centre	23	Materials & Contracts	\$1,000	\$189	\$1,000	\$0	No change	No change
11305119	GG Recreation Centre	23	Materials & Contracts	\$6,350	\$1,997	\$6,350	\$0	No change	No change
11305120	GG Golf Club	23	Materials & Contracts	\$0	\$452	\$500	\$500	Greater expenditure than anticipated	Minor
11305124	GG Bowling Club	23	Materials & Contracts	\$1,460	\$2,400	\$3,000	\$1,540	Greater expenditure than anticipated	Minor
11305130	GG Racecourse	23	Materials & Contracts	\$200	\$143	\$200	\$0	No change	No change
11305130	GG Racecourse	23	Materials & Contracts	\$1,300	\$200	\$1,300	\$0	No change	No change
11305131	GG Scout Group-11305131	23	Materials & Contracts	\$0	\$40	\$100	\$100	Greater expenditure than anticipated	Minor
11305133	GG Hardcourt Clubhouse Bendigo Complex	23	Materials & Contracts	\$350	\$24	\$350	\$0	No change	No change
11305133	GG Hardcourt Clubhouse Bendigo Complex	23	Materials & Contracts	\$2,000	\$40	\$2,000	\$0	No change	No change
11305135	GG Hockey Pitch	23	Materials & Contracts	\$9,000	\$300	\$9,000	\$0	No change	No change
11305135	GG Hockey Pitch	23	Materials & Contracts	\$24,004	\$11,377	\$24,004	\$0	No change	No change
11305136	GG Hard Court Courts	23	Materials & Contracts	\$250	\$0	\$250	\$0	No change	No change
11305139	GG Three Bridges Trail Mice	23	Materials & Contracts	\$250	\$53	\$250	\$0	No change	No change
11305139	GG Three Bridges Trail Mice	23	Materials & Contracts	\$500	\$0	\$500	\$0	No change	No change
11305140	Gingin Aquatic Centre Mice (pool)	23	Materials & Contracts	\$31,630	\$31,050	\$31,630	\$0	No change	No change
11305140	Gingin Aquatic Centre Mice (pool)	23	Materials & Contracts	\$10,980	\$7,370	\$10,980	\$0	No change	No change
11305142	GG Sound Shell Granville Park	23	Materials & Contracts	\$350	\$64	\$350	\$0	No change	No change
11305142	GG Sound Shell Granville Park	23	Materials & Contracts	\$0	\$228	\$250	\$250	Greater expenditure than anticipated	Minor
11305145	Pool Gardens Maintenance	23	Materials & Contracts	\$0	\$16	\$50	\$50	Greater expenditure than anticipated	Minor
11305202	GU Gabbadah Park	23	Materials & Contracts	\$500	\$172	\$500	\$0	No change	No change
11305202	GU Gabbadah Park	23	Materials & Contracts	\$8,000	\$6,761	\$8,000	\$0	No change	No change
11305207	GU Country Club	23	Materials & Contracts	\$150	\$0	\$150	\$0	No change	No change
11305207	GU Country Club	23	Materials & Contracts	\$0	\$3,686	\$4,000	\$4,000	Faulty solar inverter unit - supply and install - Claimed on insurance - PR0028843 \$3,400	Minor
11305209	GU Skate Park/Mini Golf Area	23	Materials & Contracts	\$11,318	\$7,178	\$11,318	\$0	No change	No change
11305212	GU Silver Creek	23	Materials & Contracts	\$1,550	\$0	\$100	-\$1,550	Contractor costs incurred instead of materials, transfer to 11305211.237	Minor
11305212	GU Silver Creek	23	Materials & Contracts	\$2,075	\$2,779	\$3,625	\$1,550	Contractor costs offset from material costs	Minor
11305301	SB Recreation Grounds	23	Materials & Contracts	\$16,993	\$9,911	\$16,993	\$0	No change	No change
11305305	SB Douglas Park	23	Materials & Contracts	\$0	\$18	\$0	\$0	No change - EOY overhead allocations	No change
11305305	SB Douglas Park	23	Materials & Contracts	\$200	\$0	\$200	\$0	No change	No change
11305305	SB Douglas Park	23	Materials & Contracts	\$10,227	\$5,274	\$10,227	\$0	No change	No change
11305306	SB - Tully View Park	23	Materials & Contracts	\$750	\$0	\$750	\$0	No change	No change
11305401	LP Recreation Ground	23	Materials & Contracts	\$1,000	\$1,416	\$1,500	\$500	Greater expenditure than anticipated	Minor
11305401	LP Recreation Ground	23	Materials & Contracts	\$24,216	\$15,974	\$24,216	\$0	No change	No change
11305405	LP Country Club	23	Materials & Contracts	\$100	\$0	\$100	\$0	No change	No change
11305405	LP Country Club	23	Materials & Contracts	\$4,750	\$3,050	\$4,750	\$0	No change	No change
11305407	LP Key Biscayne Park	23	Materials & Contracts	\$1,000	\$565	\$1,000	\$0	No change	No change
11305407	LP Key Biscayne Park	23	Materials & Contracts	\$20,858	\$13,054	\$20,858	\$0	No change	No change
11305408	LP Golf Club	23	Materials & Contracts	\$150	\$0	\$150	\$0	No change	No change
11305501	LA Pioneer Park	23	Materials & Contracts	\$2,500	\$325	\$1,500	-\$1,000	Material costs less than anticipated.	Minor
11305501	LA Pioneer Park	23	Materials & Contracts	\$12,397	\$5,118	\$12,397	\$0	No change	No change



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11305502	LA Wangarée Park	23	Materials & Contracts	\$4,000	\$1,403	\$4,000	\$0	No change	No change
11305502	LA Wangarée Park	23	Materials & Contracts	\$17,005	\$10,475	\$17,005	\$0	No change	No change
11305503	LA Harold Park	23	Materials & Contracts	\$1,500	\$744	\$1,500	\$0	No change	No change
11305503	LA Harold Park	23	Materials & Contracts	\$11,612	\$5,906	\$11,612	\$0	No change	No change
11305504	LA Grace Darling Park	23	Materials & Contracts	\$5,000	\$725	\$5,000	\$0	No change	No change
11305504	LA Grace Darling Park	23	Materials & Contracts	\$5,305	\$1,666	\$5,305	\$0	No change	No change
11305505	LA Recreation Ground	23	Materials & Contracts	\$1,000	\$0	\$5,500	\$4,500	Transfer between ie codes	Minor
11305505	LA Recreation Ground	23	Materials & Contracts	\$53,259	\$32,229	\$18,859	-\$4,500	Transfer between ie codes	Minor
11305509	LA Sporting Complex-11305509	23	Materials & Contracts	\$500	\$287	\$500	\$0	No change	No change
11305509	LA Sporting Complex-11305509	23	Materials & Contracts	\$6,150	\$1,514	\$3,650	-\$2,500	Contractor costs less than anticipated.	Minor
11305520	LA Off-road Vehicle Area	23	Materials & Contracts	\$5,000	\$8,875	\$5,000	\$0	No change - transfer between materials & contractors	No change
11305520	LA Off-road Vehicle Area	23	Materials & Contracts	\$27,500	\$10,032	\$27,500	\$0	No change - transfer between materials & contractors	No change
11305524	LA Off-Road Vehicle Area Boundary Delineation	23	Materials & Contracts	\$15,000	\$0	\$15,000	\$0	No change	No change
11305525	Playground Repairs/Maintenance	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0	No change	No change
11305525	Playground Repairs/Maintenance	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0	No change	No change
11305526	LS- Lancelin South Public Open Space	23	Materials & Contracts	\$1,500	\$14	\$1,500	\$0	No change	No change
11305526	LS- Lancelin South Public Open Space	23	Materials & Contracts	\$13,742	\$7,086	\$13,742	\$0	No change	No change
11305527	Playground Strategic Plan	23	Materials & Contracts	\$36,000	\$3,495	\$5,000	-\$25,000	as per Council Resolution	Significant
11305811	Neerabbi Rec Ground	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0	No change	No change
11305811	Neerabbi Rec Ground	23	Materials & Contracts	\$11,875	\$11,226	\$11,875	\$0	No change	No change
11305812	Parks/Gardens General	23	Materials & Contracts	\$17,500	\$14,101	\$20,000	\$2,500	Park materials higher than anticipated.	Minor
11305812	Parks/Gardens General	23	Materials & Contracts	\$45,964	\$20,871	\$43,584	\$0	No change	No change
11305813	Woodridge Recreation Grounds	23	Materials & Contracts	\$750	\$17	\$750	\$0	No change	No change
11305813	Woodridge Recreation Grounds	23	Materials & Contracts	\$18,201	\$4,076	\$18,201	\$0	No change	No change
11305814	Tree Inspections - Public Open Space (POS)	23	Materials & Contracts	\$24,000	\$1,550	\$1,550	-\$17,450	Inspection works not required, remedial tree works required. Offset over expenditure 11305102 237	Moderate
11307030	Gingin Shire Events Suite	23	Materials & Contracts	\$0	\$841	\$841	\$841	Based on actual	Minor
11307030	Gingin Shire Events Suite	23	Materials & Contracts	\$0	\$026	\$026	\$026	Based on actual	Minor
11307030	Gingin Shire Events Suite	23	Materials & Contracts	\$0	\$1,249	\$1,249	\$1,249	Based on actual	Minor
11307030	Gingin Shire Events Suite	23	Materials & Contracts	\$60,000	\$7,944	\$72,000	\$12,000	150th Anniversary Event for Gingin	Moderate
11307030	Gingin Shire Events Suite	23	Materials & Contracts	\$0	\$62	\$0	\$0	No change	No change
11307035	Gingin Shire Community Festivals	23	Materials & Contracts	\$0	\$2,676	\$3,000	\$3,000	Based on actual	Minor
11403013	TV Retransmission System-11403013	23	Materials & Contracts	\$1,300	\$0	\$1,300	\$0	No change	No change
11403013	TV Retransmission System-11403013	23	Materials & Contracts	\$5,000	\$3,051	\$5,000	\$0	No change	No change
11507010	Book Purchaser Library	23	Materials & Contracts	\$300	\$0	\$300	\$0	No change	No change
11507020	Gingin Library Operating Expenditure	23	Materials & Contracts	\$3,995	\$1,091	\$3,995	\$0	No change	No change
11507020	Gingin Library Operating Expenditure	23	Materials & Contracts	\$0	\$6,000	\$12,000	\$12,000	CRC Management agreement (\$6,000 per qtr)	Moderate
11507030	Other Expenses - Lancelin Library	23	Materials & Contracts	\$3,228	\$623	\$1,728	-\$1,500	School competitions/learning initiatives reduced by \$500. Library furniture and shelving reduced by \$1,000.	Minor
11603126	Old Granville Building-11603126	23	Materials & Contracts	\$13,500	\$7,550	\$20,500	\$7,000	Heritage Conservation Management Plan costs not captured/invoiced in 2019/20. Offset from project savings from Woodridge Hall account 11139058.	Moderate
12205110	Gingin Rural Industrial Depot	23	Materials & Contracts	\$500	\$1,382	\$3,000	\$2,500	Based on actual	Minor
12205110	Gingin Rural Industrial Depot	23	Materials & Contracts	\$1,200	\$1,309	\$1,200	\$0	No change	No change
12205113	Roman - Annual Maintenance	23	Materials & Contracts	\$7,200	\$7,222	\$7,223	\$23	Based on actual	Minor
12205116	Bridges Maintenance Shire	23	Materials & Contracts	\$88,722	\$0	\$88,722	\$0	No change	No change
12205118	General Maintenance - Gravel Roads	23	Materials & Contracts	\$24,000	\$0	\$24,000	\$0	No change	No change
12205118	General Maintenance - Gravel Roads	23	Materials & Contracts	\$46,000	\$695	\$46,000	\$0	No change	No change
12205119	General Maintenance - Sealed Roads	23	Materials & Contracts	\$51,800	\$2,816	\$51,800	\$0	No change	No change
12205119	General Maintenance - Sealed Roads	23	Materials & Contracts	\$83,500	\$78,819	\$83,500	\$0	No change	No change



Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
12205125	Gingin Depot	23	Materials & Contracts	\$1,000	\$3,902	\$4,000	\$3,000	Based on actual	Minor
12205125	Gingin Depot	23	Materials & Contracts	\$12,200	\$1,366	\$12,200	\$0	No change	No change
12205129	Shire Drainage Works	23	Materials & Contracts	\$12,000	\$1,614	\$12,000	\$0	No change	No change
12205129	Shire Drainage Works	23	Materials & Contracts	\$5,000	\$3,766	\$5,000	\$0	No change	No change
12205130	Lancelin Depot	23	Materials & Contracts	\$3,000	\$1,122	\$3,000	\$0	No change	No change
12205130	Lancelin Depot	23	Materials & Contracts	\$5,300	\$1,665	\$5,300	\$0	No change	No change
12205131	Footpaths Maintenance	23	Materials & Contracts	\$1,500	\$9	\$1,500	\$0	No change	No change
12205133	Footpaths Maintenance	23	Materials & Contracts	\$2,500	\$0	\$2,500	\$0	No change	No change
12205133	Bus Shelter Maintenance	23	Materials & Contracts	\$3,000	\$0	\$3,000	\$0	No change	No change
12205133	Bus Shelter Maintenance	23	Materials & Contracts	\$2,000	\$0	\$2,000	\$0	No change	No change
12205139	Verge/Tree Maintenance-12205139	23	Materials & Contracts	\$3,500	\$25,184	\$29,000	\$19,500	Annual roads de slashing	Moderate
12205139	Verge/Tree Maintenance-12205139	23	Materials & Contracts	\$120,000	\$56,160	\$120,000	\$0	No change	No change
12205145	Traffic Signs/Equipment	23	Materials & Contracts	\$15,000	\$6,779	\$15,000	\$0	No change	No change
12205147	Tree Lopping-12205147	23	Materials & Contracts	\$35,000	\$25,996	\$35,000	\$0	No change	No change
12205147	Tree Lopping-12205147	23	Materials & Contracts	\$30,000	\$15,550	\$30,000	\$0	No change	No change
12205150	Street Sweeping	23	Materials & Contracts	\$0	\$3,479	\$3,479	\$3,479	T-Quip lease	Minor
12205152	Crossover Contribution	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0	No change	No change
12205184	Guilderton Parking Meters (Operating Expenditure)	23	Materials & Contracts	\$2,000	\$278	\$2,000	\$0	No change	No change
12205184	Guilderton Parking Meters (Operating Expenditure)	23	Materials & Contracts	\$7,500	\$3,240	\$7,500	\$0	No change	No change
13105010	Noxious/Pest: Weed Spraying	23	Materials & Contracts	\$15,000	\$0	\$15,000	\$0	No change	No change
13107125	Gingin Sale Yards Maintenance	23	Materials & Contracts	\$2,000	\$114	\$2,000	\$0	No change	No change
13107125	Gingin Sale Yards Maintenance	23	Materials & Contracts	\$1,800	\$700	\$1,800	\$0	No change	No change
13200150	Management Contract	23	Materials & Contracts	\$450,000	\$255,945	\$45,945	-\$104,055	Change of management contract. Savings offset additional operating costs	No change
13203204	Guilderton Caravan Park Maintenance Council	23	Materials & Contracts	\$0	\$255	\$0	\$0	No change - journal required	No change
13203205	Guilderton Caravan Park Maintenance	23	Materials & Contracts	\$44,530	\$13,774	\$44,530	\$0	No change	No change
13203205	Guilderton Caravan Park Maintenance	23	Materials & Contracts	\$43,555	\$53,826	\$93,555	\$50,000	Additional operating costs - offset by savings in management costs	Significant
13203210	Guilderton Caravan Park Contract - Modelling Cost	23	Materials & Contracts	\$0	\$8,500	\$8,500	\$8,500	Based on actual	Moderate
13205820	Scenic Lookouts	23	Materials & Contracts	\$1,500	\$0	\$1,500	\$0	No change	No change
13205825	Information Bays-13205825	23	Materials & Contracts	\$2,750	\$627	\$2,750	\$0	No change	No change
13205825	Information Bays-13205825	23	Materials & Contracts	\$0	\$6,237	\$6,300	\$6,300	Charges related to compliance/inspections of Info Bay structure & not of capital cost	Moderate
13205827	Entry Statements	23	Materials & Contracts	\$15,000	\$204	\$1,000	-\$14,000	Budget reallocation between ie codes	Moderate
13205827	Entry Statements	23	Materials & Contracts	\$0	\$1,730	\$14,000	\$14,000	Budget reallocation between ie codes	Moderate
13205830	Jim Gordon V. C. Trail	23	Materials & Contracts	\$250	\$22	\$250	\$0	No change	No change
13205843	Guilderton Visitor Centre-13205843	23	Materials & Contracts	\$1,000	\$41	\$1,000	\$0	No change	No change
13205843	Guilderton Visitor Centre-13205843	23	Materials & Contracts	\$1,500	\$290	\$1,500	\$0	No change	No change
13205845	GG Pioneer Pavilion	23	Materials & Contracts	\$0	\$280	\$300	\$300	Based on actual	Minor
13207008	Community Development Fund	23	Materials & Contracts	\$5,000	\$0	\$6,000	\$0	No change	No change
13207008	Community Development Fund	23	Materials & Contracts	\$3,500	\$50	\$3,500	\$0	No change	No change
13207012	Community Profile	23	Materials & Contracts	\$0	\$4,000	\$4,000	\$4,000	ID Consulting Pty. Ltd. - Profile ID Subscription. Not included in original budget.	Minor
13207019	Caravan Waste Dump Points-13207019	23	Materials & Contracts	\$0	\$28	\$0	\$0	No change - journal required	No change
13207019	Caravan Waste Dump Points-13207019	23	Materials & Contracts	\$8,000	\$1,605	\$8,000	\$0	No change	No change
13207024	Tourism and BEN Signage	23	Materials & Contracts	\$48,392	\$25,084	\$46,392	\$0	No change	No change
13200005	Building Compliance/Relief	23	Materials & Contracts	\$20,000	\$5,000	\$20,000	\$0	No change	No change
13302106	Mobile Telephone Expenses-133	23	Materials & Contracts	\$800	\$0	\$800	\$0	No change	No change
13302107	Subscriptions-133	23	Materials & Contracts	\$3,500	\$1,723	\$3,500	\$0	No change	No change
13307010	Other Expenses-133	23	Materials & Contracts	\$1,800	\$80	\$1,800	\$0	No change	No change
13307010	Other Expenses-133	23	Materials & Contracts	\$4,000	\$0	\$4,000	\$0	No change	No change
13307011	Road Inspections	23	Materials & Contracts	\$10,000	\$0	\$0	-\$10,000	Inspections completed in-house	Moderate
13307020	Training/Conferences-133	23	Materials & Contracts	\$5,650	\$205	\$5,650	\$0	No change	No change
14105099	Private Works General	23	Materials & Contracts	\$1,520	\$81	\$1,520	\$0	No change	No change
14202100	Staff Uniforms	23	Materials & Contracts	\$11,800	\$22	\$0	-\$11,800	Budget moved from ie code 237 to ie 211 - journal required	Moderate

**Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Int/Ext Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
								Journal processed January to move funds to correct account - on track to meet budget allocation	No change
14202105	Telephone/Facsimile Expenses	23	Materials & Contracts	\$20,000	\$11,161	\$20,000	\$0	\$0	No change
14202105	Telephone/Facsimile Expenses	23	Materials & Contracts	\$0	\$1,410	\$0	\$0	\$0 No change - journal required	No change
14202105	Mobile Telephone Expenses-142	23	Materials & Contracts	\$5,000	\$2,857	\$5,000	\$0	\$0	No change
14202105	Training And Conferences	23	Materials & Contracts	\$18,700	\$7,034	\$18,700	\$0	\$0	No change
14202180	Equipment Rental	23	Materials & Contracts	\$2,300	\$1,056	\$2,300	\$0	\$0	No change
14202180	Equipment Rental	23	Materials & Contracts	\$7,800	\$273	\$7,800	\$0	\$0	No change
14202185	Printing-Stationery & Consumables	23	Materials & Contracts	\$52,680	\$33,162	\$52,680	\$0	\$0	No change
14202195	Postage & Freight	23	Materials & Contracts	\$17,112	\$11,574	\$17,112	\$0	\$0	No change
14202196	Postage & Freight	23	Materials & Contracts	\$0	\$140	\$0	\$0	\$0 No change - journal required	No change
14202200	Advertising & Publications	23	Materials & Contracts	\$0	\$6,021	\$0	\$0	\$0 No change - journal required	No change
14202200	Advertising & Publications	23	Materials & Contracts	\$18,200	\$2,816	\$18,200	\$0	\$0	No change
								IT Vision Platinum Package -\$7,066, Altus Finance Enquiry -\$1736, Computer Equipment -\$5915, Microphones/projector -\$1,672, Training IC Best Practice+\$3,590, Electrical work +\$2,000, Altus Early Adopter Program 1 \$130,933, Intranet Support +\$4,500, SUP Imagery +\$710, Voces Internet	Significant
14202215	Computer Support & Mntce	23	Materials & Contracts	\$168,076	\$132,473	\$125,819	\$157,743	\$11,400, Zoom -130	Significant
								Doc Assembler +\$2117, MS Office +\$455, SSL-\$1052, Sophos +\$2500, ShoreTel -\$640, Avantgarde +\$12,650, IT Security Testing -\$2001, Mimecast -\$170, Nuance -\$135, Replacement Switches -	Moderate
14202215	Computer Support & Mntce	23	Materials & Contracts	\$129,094	\$125,576	\$139,151	\$10,657	\$2,768, Replacement mobile phones -\$1,691	Minor
14202215	Records Support & Mntce	23	Materials & Contracts	\$200	\$4,084	\$0	-\$200	Transfer budget from 237 to 235	Moderate
14202215	Records Support & Mntce	23	Materials & Contracts	\$3,350	\$0	\$18,290	\$14,940	Transfer budget from 237 to 235	Minor
14202220	Other Expenses-142	23	Materials & Contracts	\$0	\$385	\$385	\$385	Based on actual	Minor
14202220	Other Expenses-142	23	Materials & Contracts	\$0	\$400	\$400	\$400	Based on actual	Minor
								\$8,000 transferred to computer maintenance account 14202215 (Altus Financials) from Roads Revolution budget as revul wasn't due this year - 14202230 Job RARV. Increase to L&B Revul by	Moderate
14202230	Financial Services/Consulting	23	Materials & Contracts	\$144,761	\$52,599	\$137,761	-\$7,000	\$1,000 based on actual expenditure Job L&B RARV	No change
14203103	Office Building Mntce	23	Materials & Contracts	\$4,560	\$2,334	\$4,560	\$0	No change	No change
								Increased expenditure related COVID 13 pandemic and additional cleaning services. Offset by Public	Significant
14203103	Office Building Mntce	23	Materials & Contracts	\$20,605	\$30,124	\$40,605	\$20,000	Conveniences savings.	No change
14203105	Lancelin Office Expenses	23	Materials & Contracts	\$3,300	\$580	\$3,300	\$0	No change	No change
14203105	Lancelin Office Expenses	23	Materials & Contracts	\$8,515	\$2,469	\$8,515	\$0	No change	No change
14301105	Mobile Telephone Expenses-143	23	Materials & Contracts	\$8,000	\$4,306	\$8,000	\$0	No change	No change
14307010	Engineering Consultancy	23	Materials & Contracts	\$15,000	\$8,504	\$15,000	\$0	No change	No change
14307020	Staff Training	23	Materials & Contracts	\$24,500	\$2,040	\$24,500	\$0	Based on actual	No change
14307030	Occ Health/Meetings/Office Wk	23	Materials & Contracts	\$0	\$1,665	\$0	\$0	No change - journal required	No change
14307040	Protective Clothing	23	Materials & Contracts	\$15,000	\$17,116	\$10,000	\$5,000	Based on actual	Minor
14307120	Other Expenses-143	23	Materials & Contracts	\$3,500	\$467	\$3,500	\$0	No change	No change
14307125	Health and Safety Training/Assessments	23	Materials & Contracts	\$4,500	\$0	\$4,500	\$0	No change	No change
14307125	Health and Safety Training/Assessments	23	Materials & Contracts	\$5,000	\$3,406	\$5,000	\$0	No change	No change
14104100	Sundry Plant/Equipment	23	Materials & Contracts	\$15,000	\$152	\$15,000	\$0	No change	No change
14404250	Plant Expendable Stores/Workshop	23	Materials & Contracts	\$25,000	\$20,299	\$25,000	\$0	No change	No change
								Based on actual - reallocation of plant operation costs (offset by less allocated works & services and depreciation)	No change
14404250	Plant Expendable Stores/Workshop	23	Materials & Contracts	\$5,000	\$4,163	\$5,000	\$0	No change	No change



**Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 30/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14404310	Plant - Tyres & Tubes	23	Materials & Contracts	\$60,000	\$24,405	\$40,000	-\$20,000	Less expenditure than anticipated	Significant
14404320	Plant - Parts & Repairs	23	Materials & Contracts	\$280,000	\$186,123	\$280,000	\$0	No change	No change
14404320	Plant - Parts & Repairs	23	Materials & Contracts	\$25,000	\$7,404	\$20,000	-\$5,000	COVID - Reduction to Tyre expenses apprentice mechanic	Moderate
14404335	Plant - Licence (vehicle registration)	23	Materials & Contracts	\$22,500	\$19,884	\$22,500	\$0	No change	No change
14404350	Plant - Fuel & Oil	23	Materials & Contracts	\$365,000	\$179,358	\$300,000	-\$65,000	Less expenditure than anticipated	Significant
14703117	Graffiti Expenses	23	Materials & Contracts	\$0	\$13	\$20	\$20	Based on actual	Minor
14703117	Graffiti Expenses	23	Materials & Contracts	\$450	\$0	\$450	\$0	No change	No change
14703145	Gingin CWA Building Lot 131 Constable Street	23	Materials & Contracts	\$250	\$0	\$250	\$0	No change	No change
14703145	Gingin CWA Building Lot 134 Constable Street	23	Materials & Contracts	\$14,700	\$5,764	\$14,700	\$0	No change	No change
14703214	Guiderton Store Mice	23	Materials & Contracts	\$5,000	\$1,389	\$5,000	\$0	No change	No change
05100011	CSM Vehicle Operating Costs GG005	40	Materials - Indirect Costs (Shire Plant C	\$28,000	\$21,875	\$28,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05101011	BRPC Vehicle Operating Costs GG09	40	Materials - Indirect Costs (Shire Plant C	\$26,219	\$6,105	\$26,219	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05104000	Fire Vehicles	40	Materials - Indirect Costs (Shire Plant C	\$235,000	\$216,065	\$235,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05104100	Fire Trailers	40	Materials - Indirect Costs (Shire Plant C	\$0	\$1,791	\$0	\$0	end of year	No change
05107040	Shire Fire Fighting/Firebreaks Non EST (General Leds	40	Materials - Indirect Costs (Shire Plant C	\$5,000	\$1,596	\$5,000	\$0	No change - reallocated at end of year	No change
05301002	4 Wheel Motor Bike GG062	40	Materials - Indirect Costs (Shire Plant C	\$1,000	\$34	\$1,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304070	Ranger Utility GG070	40	Materials - Indirect Costs (Shire Plant C	\$0	\$7,279	\$0	\$0	No change - reallocated at end of year	No change
05304070	Ranger Utility GG070	40	Materials - Indirect Costs (Shire Plant C	\$25,000	\$0	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304073	Ranger Utility GG073	40	Materials - Indirect Costs (Shire Plant C	\$25,000	\$25,508	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
05304074	Ranger Utility GG074	40	Materials - Indirect Costs (Shire Plant C	\$25,000	\$26,737	\$25,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
07404001	Vehicle Expenses SGG	40	Materials - Indirect Costs (Shire Plant C	\$16,000	\$10,973	\$16,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
07404002	Vehicle Expenses - SGG - Preventative Services	40	Materials - Indirect Costs (Shire Plant C	\$12,000	\$16,313	\$12,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
06203104	Seniors Units - Gingin	40	Materials - Indirect Costs (Shire Plant C	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
06204005	Community Bus GG007	40	Materials - Indirect Costs (Shire Plant C	\$0	\$2,085	\$0	\$0	No change - reallocated at end of year	No change
09103010	Residence - 3 Fawcett St-091	40	Materials - Indirect Costs (Shire Plant C	\$0	\$140	\$0	\$0	No change - reallocated at end of year	No change
09103030	Residence - 37A LeRoy Street-091	40	Materials - Indirect Costs (Shire Plant C	\$0	\$248	\$0	\$0	No change - reallocated at end of year	No change
10105110	Refuse Site Gingin	40	Materials - Indirect Costs (Shire Plant C	\$5,000	\$3,879	\$5,000	\$0	No change - reallocated at end of year	No change
10105130	Refuse Site Seabird	40	Materials - Indirect Costs (Shire Plant C	\$5,906	\$11,310	\$5,906	\$0	No change - reallocated at end of year	No change
10105150	Refuse Site Lancelin	40	Materials - Indirect Costs (Shire Plant C	\$0	\$13,354	\$0	\$0	No change - reallocated at end of year	No change
10207050	Public Conveniences	40	Materials - Indirect Costs (Shire Plant C	\$1,500	\$1,415	\$1,500	\$0	No change - reallocated at end of year	No change
10601075	Vehicle Expenses SGG/B	40	Materials - Indirect Costs (Shire Plant C	\$13,000	\$17,288	\$13,000	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
10601076	Vehicle Expenses SGG	40	Materials - Indirect Costs (Shire Plant C	\$13,500	\$14,883	\$13,500	\$0	Plant operation costs - non recoverable - Reallocate end of year	No change
10703115	GG Community Resource Centre	40	Materials - Indirect Costs (Shire Plant C	\$0	\$8	\$0	\$0	No change - reallocated at end of year	No change
10703117	Gingin Police Station	40	Materials - Indirect Costs (Shire Plant C	\$25	\$0	\$25	\$0	No change - reallocated at end of year	No change
10705118	Gingin Cemetery-10705118	40	Materials - Indirect Costs (Shire Plant C	\$50	\$608	\$50	\$0	No change - reallocated at end of year	No change
11103107	Granville Civic Centre	40	Materials - Indirect Costs (Shire Plant C	\$0	\$278	\$0	\$0	No change - reallocated at end of year	No change
11103109	Guiderton Hall	40	Materials - Indirect Costs (Shire Plant C	\$100	\$21	\$100	\$0	No change - reallocated at end of year	No change
11103802	Woodridge Hall	40	Materials - Indirect Costs (Shire Plant C	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
11103805	Redfield Park Community Hall	40	Materials - Indirect Costs (Shire Plant C	\$0	\$150	\$0	\$0	No change - reallocated at end of year	No change
11203201	Guiderton Foreshore	40	Materials - Indirect Costs (Shire Plant C	\$0	\$118	\$0	\$0	No change - reallocated at end of year	No change
11203216	Guiderton Groyne	40	Materials - Indirect Costs (Shire Plant C	\$0	\$505	\$0	\$0	No change - reallocated at end of year	No change
11203505	Lancelin Foreshore	40	Materials - Indirect Costs (Shire Plant C	\$0	\$439	\$0	\$0	No change - reallocated at end of year	No change



**Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Int/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11304100	Small Plant Operation Unallocated (Parks and Garde	40	Materials - Indirect Costs (Shire Plant I	\$37,800	\$20,700	\$37,800	\$0	Plant operation costs - non recoverable - Reallocate	No change
11305101	GG Granville Park-11305101	40	Materials - Indirect Costs (Shire Plant I	\$0	\$5,431	\$0	\$0	No change - reallocated at end of year	No change
11305102	GG Office Gardens/Lawn	40	Materials - Indirect Costs (Shire Plant I	\$200	\$940	\$200	\$0	No change - reallocated at end of year	No change
11305105	GG Recreation Ground-11305105	40	Materials - Indirect Costs (Shire Plant I	\$1,500	\$1,849	\$1,500	\$0	No change - reallocated at end of year	No change
11305105	GG Recreation Ground-11305105	40	Materials - Indirect Costs (Shire Plant I	\$0	\$42	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change
11305119	GG Recreation Centre	40	Materials - Indirect Costs (Shire Plant I	\$70	\$164	\$70	\$0	No change - reallocated at end of year	No change
11305121	GG Pictol Club	40	Materials - Indirect Costs (Shire Plant I	\$0	\$15	\$0	\$0	No change - reallocated at end of year	No change
11305139	GG Three Bridges Trail Mice	40	Materials - Indirect Costs (Shire Plant I	\$0	\$201	\$0	\$0	No change - reallocated at end of year	No change
11305212	GU Silver Creek	40	Materials - Indirect Costs (Shire Plant I	\$0	\$54	\$0	\$0	No change - reallocated at end of year	No change
11305306	SB - Tully View Park	40	Materials - Indirect Costs (Shire Plant I	\$0	\$35	\$0	\$0	No change - reallocated at end of year	No change
11305504	LA Grace Darling Park	40	Materials - Indirect Costs (Shire Plant I	\$250	\$36	\$250	\$0	No change - reallocated at end of year	No change
11305509	LA Sporting Complex-11305509	40	Materials - Indirect Costs (Shire Plant I	\$500	\$43	\$500	\$0	No change - reallocated at end of year	No change
11305525	Playground Repairs/Maintenance	40	Materials - Indirect Costs (Shire Plant I	\$150	\$0	\$150	\$0	No change - reallocated at end of year	No change
11305526	LS - Lancelin South Public Open Space	40	Materials - Indirect Costs (Shire Plant I	\$50	\$46	\$50	\$0	No change - reallocated at end of year	No change
11305811	Neergaboy Rec Ground	40	Materials - Indirect Costs (Shire Plant I	\$100	\$0	\$100	\$0	No change - reallocated at end of year	No change
11305812	Parks/Gardens General	40	Materials - Indirect Costs (Shire Plant I	\$5,700	\$22,767	\$5,700	\$0	No change - reallocated at end of year	No change
11305813	Woodridge Recreation Grounds	40	Materials - Indirect Costs (Shire Plant I	\$40	\$18	\$40	\$0	No change - reallocated at end of year	No change
12205110	Gingin Rural Industrial Depot	40	Materials - Indirect Costs (Shire Plant I	\$400	\$3,908	\$400	\$0	No change - reallocated at end of year	No change
12205118	General Maintenance - Gravel Roads	40	Materials - Indirect Costs (Shire Plant I	\$50,934	\$129,059	\$50,934	\$0	No change - reallocated at end of year	No change
12205118	General Maintenance - Gravel Roads	40	Materials - Indirect Costs (Shire Plant I	\$0	\$410	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change
12205119	General Maintenance - Sealed Roads	40	Materials - Indirect Costs (Shire Plant I	\$24,805	\$51,700	\$24,805	\$0	No change - reallocated at end of year	No change
12205125	Gingin Depot	40	Materials - Indirect Costs (Shire Plant I	\$10,000	\$15,295	\$10,000	\$0	No change - reallocated at end of year	No change
12205125	Gingin Depot	40	Materials - Indirect Costs (Shire Plant I	\$1,000	\$1,109	\$1,000	\$0	Plant operation costs - non recoverable - Reallocate	No change
12205130	Lancelin Depot	40	Materials - Indirect Costs (Shire Plant I	\$500	\$412	\$500	\$0	No change - reallocated at end of year	No change
12205139	Verge/Tree Maintenance-12205139	40	Materials - Indirect Costs (Shire Plant I	\$15,000	\$51,060	\$15,000	\$0	No change - reallocated at end of year	No change
12205139	Verge/Tree Maintenance-12205139	40	Materials - Indirect Costs (Shire Plant I	\$0	\$0,937	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change
12205145	Traffic Signs/Equipment	40	Materials - Indirect Costs (Shire Plant I	\$50	\$0	\$50	\$0	No change - reallocated at end of year	No change
12205145	Traffic Signs/Equipment	40	Materials - Indirect Costs (Shire Plant I	\$0	\$697	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change
12205150	Street Sweeping	40	Materials - Indirect Costs (Shire Plant I	\$0	\$12,096	\$0	\$0	No change - reallocated at end of year	No change
13107125	Gingin Sale Yards Maintenance	40	Materials - Indirect Costs (Shire Plant I	\$120	\$177	\$120	\$0	No change - reallocated at end of year	No change
13204014	Guilderton Trailer GG014	40	Materials - Indirect Costs (Shire Plant I	\$650	\$2,440	\$650	\$0	Plant operation costs - non recoverable - Reallocate	No change
13204044	Guilderton Caravan Park Ute GG044	40	Materials - Indirect Costs (Shire Plant I	\$2,200	\$3,189	\$2,200	\$0	Plant operation costs - non recoverable - Reallocate	No change
13205820	Scenic Lookouts	40	Materials - Indirect Costs (Shire Plant I	\$0	\$19	\$0	\$0	No change - reallocated at end of year	No change
13205827	Entry Statements	40	Materials - Indirect Costs (Shire Plant I	\$50	\$137	\$50	\$0	No change - reallocated at end of year	No change
13205830	Jim Gordon V. C. Trail	40	Materials - Indirect Costs (Shire Plant I	\$50	\$80	\$50	\$0	No change - reallocated at end of year	No change
13205843	Guilderton Visitor Centre-13205843	40	Materials - Indirect Costs (Shire Plant I	\$0	\$49	\$0	\$0	No change - reallocated at end of year	No change
13304023	Vehicle Building Surveyor 3GG	40	Materials - Indirect Costs (Shire Plant I	\$6,000	\$14,560	\$6,000	\$0	Plant operation costs - non recoverable - Reallocate	No change
14105599	Private Works General	40	Materials - Indirect Costs (Shire Plant I	\$0	\$386	\$0	\$0	No change - reallocated at end of year	No change
14204000	Vehicle Expenses GGG	40	Materials - Indirect Costs (Shire Plant I	\$4,500	\$3,099	\$4,500	\$0	Plant operation costs - non recoverable - Reallocate	No change
14204051	Vehicle Expenses ZGG	40	Materials - Indirect Costs (Shire Plant I	\$4,500	\$5,610	\$4,500	\$0	Plant operation costs - non recoverable - Reallocate	No change
14304005	Vehicle Supervisor 5GG	40	Materials - Indirect Costs (Shire Plant I	\$0	\$10,076	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change
14304007	Vehicle Supervisor TGG (15/16 Purchase - TGG P1.40	40	Materials - Indirect Costs (Shire Plant I	\$0	\$49	\$0	\$0	Plant operation costs - non recoverable - Reallocate	No change

**Detailed Statement of Comprehensive Income  
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COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14304020	Utility G6020	40	Materials - Indirect Costs (Shire Plant C	\$24,000	\$12,868	\$14,000		Plant operation costs - non recoverable - Reallocate \$0 end of year	No change
14304050	Utility G6050	40	Materials - Indirect Costs (Shire Plant C	\$24,000	\$7,170	\$21,000		Plant operation costs - non recoverable - Reallocate \$0 end of year	No change
14307020	Staff Training	40	Materials - Indirect Costs (Shire Plant C	\$0	\$249	\$0		\$0 No change - reallocated at end of year	No change
14404320	Plant - Parts & Repairs	40	Materials - Indirect Costs (Shire Plant C	\$0	\$1,052	\$0		\$0 No change - reallocated at end of year	No change
14406000	Pos-less Alloc Work & Services	40	Materials - Indirect Costs (Shire Plant C	-\$682,644	-\$758,235	-\$728,891	-\$46,267	Plant costs	Significant
								Plant operation costs - non recoverable - Reallocate end of year (Imbalance in budget - plant costs not fully reallocated)	Significant
14404600	Pos-less Alloc Work & Services	40	Materials - Indirect Costs (Shire Plant C	-\$487,500	-\$3,976	-\$524,369	-\$36,869		Significant
14404700	Pos-less Dispos: Alloc To W/S	40	Materials - Indirect Costs (Shire Plant C	\$0	-\$111,942	\$0		\$0 No change - reallocated at end of year	No change
14703145	Gingin CWA Building Lot 134 Constable Street	40	Materials - Indirect Costs (Shire Plant C	\$100	\$54	\$100		\$0 No change - reallocated at end of year	No change
04107132	Anzac Day	41	Materials - Indirect Costs (Public Work	\$1,650	\$0	\$1,650		\$0 No change - EOY overhead allocations	No change
05103105	Land & Building Maintenance - ESL	41	Materials - Indirect Costs (Public Work	\$0	\$1,174	\$0		\$0 No change - EOY overhead allocations	No change
05107040	Shire Fire Fighting/Firebreaks Non-ESL (General Leds)	41	Materials - Indirect Costs (Public Work	\$15,000	\$0	\$15,000		\$0 No change - EOY overhead allocations	No change
05307010	CCTV Lancelin - Maintenance	41	Materials - Indirect Costs (Public Work	\$380	\$0	\$380		\$0 No change - EOY overhead allocations	No change
07103110	Medical Centre Building Maintenance	41	Materials - Indirect Costs (Public Work	\$3,040	\$1,678	\$3,040		\$0 No change - EOY overhead allocations	No change
07707015	Community Transport Initiative	41	Materials - Indirect Costs (Public Work	\$0	\$80	\$0		\$0 No change - EOY overhead allocations	No change
08103111	Old Road Board/Playgroup	41	Materials - Indirect Costs (Public Work	\$1,292	\$910	\$1,292		\$0 No change - EOY overhead allocations	No change
06203104	Seniors Units - Gingin	41	Materials - Indirect Costs (Public Work	\$2,860	\$1,946	\$2,860		\$0 No change - EOY overhead allocations	No change
06203106	Seniors Units - Lancelin	41	Materials - Indirect Costs (Public Work	\$6,840	\$5,237	\$6,840		\$0 No change - EOY overhead allocations	No change
06203110	Rd Cross Building Maintenance	41	Materials - Indirect Costs (Public Work	\$167	\$0	\$167		\$0 No change - EOY overhead allocations	No change
06203116	Wangaree Community Centre	41	Materials - Indirect Costs (Public Work	\$3,040	\$535	\$3,040		\$0 No change - EOY overhead allocations	No change
06203500	Community Bus Shed	41	Materials - Indirect Costs (Public Work	\$304	\$0	\$304		\$0 No change - EOY overhead allocations	No change
05103005	Residence - Dep - Staff Housing	41	Materials - Indirect Costs (Public Work	\$760	\$17	\$760		\$0 No change - EOY overhead allocations	No change
05103010	Residence - 3 Fowler Street-091	41	Materials - Indirect Costs (Public Work	\$2,280	\$3,173	\$2,280		\$0 No change - EOY overhead allocations	No change
05103025	Residence - 4 Fowler Street-091	41	Materials - Indirect Costs (Public Work	\$760	\$91	\$760		\$0 No change - EOY overhead allocations	No change
05103030	Residence - 37A Lefroy Street-091	41	Materials - Indirect Costs (Public Work	\$1,520	\$2,464	\$1,520		\$0 No change - EOY overhead allocations	No change
10105110	Refuse Site Gingin	41	Materials - Indirect Costs (Public Work	\$6,840	\$3,116	\$6,840		\$0 No change - EOY overhead allocations	No change
10105130	Refuse Site Seabird	41	Materials - Indirect Costs (Public Work	\$22,800	\$11,812	\$22,800		\$0 No change - EOY overhead allocations	No change
10105150	Refuse Site Lancelin	41	Materials - Indirect Costs (Public Work	\$5,320	\$13,382	\$5,320		\$0 No change - EOY overhead allocations	No change
10107090	Street/Park Bin Removal-101	41	Materials - Indirect Costs (Public Work	\$1,520	\$104	\$1,520		\$0 No change - EOY overhead allocations	No change
10107092	Litter Control-101	41	Materials - Indirect Costs (Public Work	\$0	\$151	\$0		\$0 No change - EOY overhead allocations	No change
10207050	Public Conveniences	41	Materials - Indirect Costs (Public Work	\$7,500	\$219	\$7,500		\$0 No change - EOY overhead allocations	No change
10703115	GG Community Resource Centre	41	Materials - Indirect Costs (Public Work	\$5,320	\$988	\$5,320		\$0 No change - EOY overhead allocations	No change
10703117	Gingin Police Station	41	Materials - Indirect Costs (Public Work	\$76	\$0	\$76		\$0 No change - EOY overhead allocations	No change
10705118	Gingin Cemetery-10705118	41	Materials - Indirect Costs (Public Work	\$6,040	\$5,743	\$6,040		\$0 No change - EOY overhead allocations	No change
10706010	Abulion Block - Granville Park	41	Materials - Indirect Costs (Public Work	\$380	\$2,273	\$380		\$0 No change - EOY overhead allocations	No change
10706020	Abulion Block - Gabbadah Park	41	Materials - Indirect Costs (Public Work	\$380	\$194	\$380		\$0 No change - EOY overhead allocations	No change
10706022	Abulion Block - Guilderton Foreshore	41	Materials - Indirect Costs (Public Work	\$760	\$2,059	\$760		\$0 No change - EOY overhead allocations	No change
10706030	Abulion Block - Lancelin Back Beach	41	Materials - Indirect Costs (Public Work	\$380	\$5,634	\$380		\$0 No change - EOY overhead allocations	No change
10706031	Abulion Block - Harold Park Lancelin	41	Materials - Indirect Costs (Public Work	\$380	\$2,888	\$380		\$0 No change - EOY overhead allocations	No change
10706032	Abulion Block - Grace Darling Park Lancelin	41	Materials - Indirect Costs (Public Work	\$380	\$1,880	\$380		\$0 No change - EOY overhead allocations	No change
10706033	Abulion Block - Wangaree Park Lancelin	41	Materials - Indirect Costs (Public Work	\$760	\$2,391	\$760		\$0 No change - EOY overhead allocations	No change
10706034	Abulion Block - Pioneer Park Lancelin	41	Materials - Indirect Costs (Public Work	\$380	\$3,549	\$380		\$0 No change - EOY overhead allocations	No change
10706040	Abulion Block - Key Biscayne Park	41	Materials - Indirect Costs (Public Work	\$380	\$1,654	\$380		\$0 No change - EOY overhead allocations	No change
10706041	Abulion Block - Ledge Point Oval	41	Materials - Indirect Costs (Public Work	\$380	\$1,058	\$380		\$0 No change - EOY overhead allocations	No change
10706012	Abulion Block - de Burgh Street Ledge Point	41	Materials - Indirect Costs (Public Work	\$380	\$1,002	\$380		\$0 No change - EOY overhead allocations	No change
10706050	Abulion Block - Seabird	41	Materials - Indirect Costs (Public Work	\$380	\$558	\$380		\$0 No change - EOY overhead allocations	No change
10706060	Abulion Block - Neengabby	41	Materials - Indirect Costs (Public Work	\$380	\$0	\$380		\$0 No change - EOY overhead allocations	No change
10706070	Abulion Block - Woodridge Recreation Complex	41	Materials - Indirect Costs (Public Work	\$380	\$493	\$380		\$0 No change - EOY overhead allocations	No change
10706080	Abulion Block - Silver Creek	41	Materials - Indirect Costs (Public Work	\$380	\$151	\$380		\$0 No change - EOY overhead allocations	No change
11103107	Granville Civic Centre	41	Materials - Indirect Costs (Public Work	\$5,320	\$2,468	\$5,320		\$0 No change - EOY overhead allocations	No change
11103204	Guilderton Hall	41	Materials - Indirect Costs (Public Work	\$3,040	\$1,717	\$3,040		\$0 No change - EOY overhead allocations	No change
11103303	Seabird Hall	41	Materials - Indirect Costs (Public Work	\$2,736	\$1,598	\$2,736		\$0 No change - EOY overhead allocations	No change
11103507	Lancelin Hall	41	Materials - Indirect Costs (Public Work	\$2,280	\$2,864	\$2,280		\$0 No change - EOY overhead allocations	No change



Detailed Statement of Comprehensive Income  
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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11103801	Ocean Farm Hall	41	Materials - Indirect Costs (Public Work	\$1,824	\$2,019	\$1,824	\$0	No change - EGY overhead allocations	No change
11103802	Woodridge Hall	41	Materials - Indirect Costs (Public Work	\$6,840	\$2,351	\$6,840	\$0	No change - EGY overhead allocations	No change
11103803	Sovereign House & Ablation Block	41	Materials - Indirect Costs (Public Work	\$1,596	\$174	\$1,596	\$0	No change - EGY overhead allocations	No change
11103804	Seaview Park Community Hall-11103804	41	Materials - Indirect Costs (Public Work	\$1,824	\$2,317	\$1,824	\$0	No change - EGY overhead allocations	No change
11103805	Redfield Park Community Hall	41	Materials - Indirect Costs (Public Work	\$2,280	\$3,842	\$2,280	\$0	No change - EGY overhead allocations	No change
11203201	Guilderton Foreshore	41	Materials - Indirect Costs (Public Work	\$18,240	\$9,909	\$18,240	\$0	No change - EGY overhead allocations	No change
11203205	Guilderton Foreshore Boardwalk	41	Materials - Indirect Costs (Public Work	\$3,040	\$4,109	\$3,040	\$0	No change - EGY overhead allocations	No change
11203216	Guilderton Groyne	41	Materials - Indirect Costs (Public Work	\$760	\$946	\$760	\$0	No change - EGY overhead allocations	No change
11203305	Seabird Foreshore	41	Materials - Indirect Costs (Public Work	\$380	\$70	\$380	\$0	No change - EGY overhead allocations	No change
11203402	Ledge Point Foreshore	41	Materials - Indirect Costs (Public Work	\$8,360	\$5,668	\$8,360	\$0	No change - EGY overhead allocations	No change
11203402	Ledge Point Foreshore	41	Materials - Indirect Costs (Public Work	\$0	\$442	\$0	\$0	No change - EGY overhead allocations	No change
11203505	Lancelin Foreshore	41	Materials - Indirect Costs (Public Work	\$2,280	\$4,128	\$2,280	\$0	No change - EGY overhead allocations	No change
11205203	Beaches-Guilderton	41	Materials - Indirect Costs (Public Work	\$380	\$567	\$380	\$0	No change - EGY overhead allocations	No change
11205302	Beaches-Seabird	41	Materials - Indirect Costs (Public Work	\$2,280	\$0	\$2,280	\$0	No change - EGY overhead allocations	No change
11205404	Beaches-Ledge Point	41	Materials - Indirect Costs (Public Work	\$304	\$228	\$304	\$0	No change - EGY overhead allocations	No change
11205506	Beaches-Lancelin	41	Materials - Indirect Costs (Public Work	\$2,280	\$969	\$2,280	\$0	No change - EGY overhead allocations	No change
11205507	LA Hincheliffe Hill	41	Materials - Indirect Costs (Public Work	\$2,280	\$4,077	\$2,280	\$0	No change - EGY overhead allocations	No change
11305101	GG Granville Park-11305101	41	Materials - Indirect Costs (Public Work	\$15,200	\$28,709	\$15,200	\$0	No change - EGY overhead allocations	No change
11305102	GG Office Gardens/Lawn	41	Materials - Indirect Costs (Public Work	\$16,640	\$15,017	\$16,640	\$0	No change - EGY overhead allocations	No change
11305103	GG Constable St Park	41	Materials - Indirect Costs (Public Work	\$3,800	\$1,670	\$3,800	\$0	No change - EGY overhead allocations	No change
11305105	GG Recreation Ground-11305105	41	Materials - Indirect Costs (Public Work	\$17,480	\$9,492	\$17,480	\$0	No change - EGY overhead allocations	No change
11305119	GG Recreation Centre	41	Materials - Indirect Costs (Public Work	\$3,800	\$1,880	\$3,800	\$0	No change - EGY overhead allocations	No change
11305120	GG Golf Club	41	Materials - Indirect Costs (Public Work	\$0	\$114	\$0	\$0	No change - EGY overhead allocations	No change
11305121	GG Pistol Club	41	Materials - Indirect Costs (Public Work	\$304	\$78	\$304	\$0	No change - EGY overhead allocations	No change
11305123	GG Tennis Club	41	Materials - Indirect Costs (Public Work	\$114	\$0	\$114	\$0	No change - EGY overhead allocations	No change
11305124	GG Bowling Club	41	Materials - Indirect Costs (Public Work	\$152	\$0	\$152	\$0	No change - EGY overhead allocations	No change
11305130	GG Racecourse	41	Materials - Indirect Costs (Public Work	\$760	\$469	\$760	\$0	No change - EGY overhead allocations	No change
11305131	GG Scout Group-11305131	41	Materials - Indirect Costs (Public Work	\$912	\$0	\$912	\$0	No change - EGY overhead allocations	No change
11305133	GG Hardcourt Clubhouse Beniligo Complex	41	Materials - Indirect Costs (Public Work	\$1,520	\$1,933	\$1,520	\$0	No change - EGY overhead allocations	No change
11305135	GG Hockey Pitch	41	Materials - Indirect Costs (Public Work	\$2,280	\$2,915	\$2,280	\$0	No change - EGY overhead allocations	No change
11305136	GG Hard Court Courts	41	Materials - Indirect Costs (Public Work	\$760	\$95	\$760	\$0	No change - EGY overhead allocations	No change
11305139	GG Three Bridges Trail Mtce	41	Materials - Indirect Costs (Public Work	\$760	\$2,169	\$760	\$0	No change - EGY overhead allocations	No change
11305140	Gingin Aquatic Centre Mtce (pool)	41	Materials - Indirect Costs (Public Work	\$0	\$3,621	\$0	\$0	No change - EGY overhead allocations	No change
11305142	GG Sound Shell Granville Park	41	Materials - Indirect Costs (Public Work	\$456	\$475	\$456	\$0	No change - EGY overhead allocations	No change
11305145	Pool Gardens Maintenance	41	Materials - Indirect Costs (Public Work	\$6,080	\$782	\$6,080	\$0	No change - EGY overhead allocations	No change
11305202	GU Gabbadah Park	41	Materials - Indirect Costs (Public Work	\$1,520	\$2,133	\$1,520	\$0	No change - EGY overhead allocations	No change
11305207	GU Country Club	41	Materials - Indirect Costs (Public Work	\$684	\$62	\$684	\$0	No change - EGY overhead allocations	No change
11305208	GU Golf Club	41	Materials - Indirect Costs (Public Work	\$228	\$0	\$228	\$0	No change - EGY overhead allocations	No change
11305209	GU Skate Park/Mini Golf Area	41	Materials - Indirect Costs (Public Work	\$1,140	\$1,598	\$1,140	\$0	No change - EGY overhead allocations	No change
11305212	GU Silver Creek	41	Materials - Indirect Costs (Public Work	\$1,900	\$1,922	\$1,900	\$0	No change - EGY overhead allocations	No change
11305301	SB Recreation Grounds	41	Materials - Indirect Costs (Public Work	\$760	\$944	\$760	\$0	No change - EGY overhead allocations	No change
11305305	SB Douglas Park	41	Materials - Indirect Costs (Public Work	\$608	\$692	\$608	\$0	No change - EGY overhead allocations	No change
11305306	SB - Tully View Park	41	Materials - Indirect Costs (Public Work	\$532	\$462	\$532	\$0	No change - EGY overhead allocations	No change
11305401	LP Recreation Ground	41	Materials - Indirect Costs (Public Work	\$13,680	\$8,971	\$13,680	\$0	No change - EGY overhead allocations	No change
11305405	LP Country Club	41	Materials - Indirect Costs (Public Work	\$760	\$0	\$760	\$0	No change - EGY overhead allocations	No change
11305407	LP Kay Berrayna Park	41	Materials - Indirect Costs (Public Work	\$11,400	\$7,013	\$11,400	\$0	No change - EGY overhead allocations	No change
11305408	LP Golf Club	41	Materials - Indirect Costs (Public Work	\$114	\$0	\$114	\$0	No change - EGY overhead allocations	No change
11305501	LA Pioneer Park	41	Materials - Indirect Costs (Public Work	\$1,292	\$3,805	\$1,292	\$0	No change - EGY overhead allocations	No change
11305502	LA Wangaree Park	41	Materials - Indirect Costs (Public Work	\$16,720	\$8,689	\$16,720	\$0	No change - EGY overhead allocations	No change
11305503	LA Harold Park	41	Materials - Indirect Costs (Public Work	\$13,680	\$8,310	\$13,680	\$0	No change - EGY overhead allocations	No change
11305504	LA Grace Darling Park	41	Materials - Indirect Costs (Public Work	\$16,720	\$7,603	\$16,720	\$0	No change - EGY overhead allocations	No change
11305505	LA Recreation Ground	41	Materials - Indirect Costs (Public Work	\$2,280	\$453	\$2,280	\$0	No change - EGY overhead allocations	No change
11305509	LA Sporting Complex-11305509	41	Materials - Indirect Costs (Public Work	\$4,560	\$2,955	\$4,560	\$0	No change - EGY overhead allocations	No change
11305520	LA Off road Vehicle Area	41	Materials - Indirect Costs (Public Work	\$100	\$1,401	\$100	\$0	No change - EGY overhead allocations	No change
11305525	Playground Repairs/Maintenance	41	Materials - Indirect Costs (Public Work	\$3,800	\$1,742	\$3,800	\$0	No change - EGY overhead allocations	No change
11305526	LS Lancelin South Public Open Space	41	Materials - Indirect Costs (Public Work	\$2,736	\$2,928	\$2,736	\$0	No change - EGY overhead allocations	No change



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COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305811	Neeragaby Rec Ground	41	Materials - Indirect Costs (Public Work	\$2,280	\$1,032	\$2,280	\$0	No change - EOY overhead allocations	No change
11305812	Parks/Gardens General	41	Materials - Indirect Costs (Public Work	\$26,068	\$21,601	\$26,068	\$0	No change - EOY overhead allocations	No change
11305813	Woodridge Recreation Grounds	41	Materials - Indirect Costs (Public Work	\$7,600	\$4,878	\$7,600	\$0	No change - EOY overhead allocations	No change
11307035	Gingin Shire Community Festivals	41	Materials - Indirect Costs (Public Work	\$6,111	\$970	\$6,111	\$0	No change - EOY overhead allocations	No change
11403013	TV Retransmission System-11403013	41	Materials - Indirect Costs (Public Work	\$3,800	\$1,567	\$3,800	\$0	No change - EOY overhead allocations	No change
11307020	Gingin Library Operating Expenditure	41	Materials - Indirect Costs (Public Work	\$150	\$561	\$150	\$0	No change - EOY overhead allocations	No change
12205110	Gingin Rural Industrial Depot	41	Materials - Indirect Costs (Public Work	\$3,800	\$6,507	\$3,800	\$0	No change - EOY overhead allocations	No change
12205118	General Maintenance - Gravel Roads	41	Materials - Indirect Costs (Public Work	\$295,154	\$150,403	\$295,154	\$0	No change - EOY overhead allocations	No change
12205119	General Maintenance - Sealed Roads	41	Materials - Indirect Costs (Public Work	\$240,264	\$193,139	\$240,264	\$0	No change - EOY overhead allocations	No change
12205125	Gingin Depot	41	Materials - Indirect Costs (Public Work	\$15,720	\$11,243	\$15,720	\$0	No change - EOY overhead allocations	No change
12205129	Shire Drainage Works	41	Materials - Indirect Costs (Public Work	\$6,080	\$781	\$6,080	\$0	No change - EOY overhead allocations	No change
12205129	Shire Drainage Works	41	Materials - Indirect Costs (Public Work	\$0	\$730	\$0	\$0	Based on actual	Minor
12205130	Lincoln Depot	41	Materials - Indirect Costs (Public Work	\$6,810	\$3,555	\$6,810	\$0	No change - EOY overhead allocations	No change
12205131	Footpaths Maintenance	41	Materials - Indirect Costs (Public Work	\$760	\$561	\$760	\$0	No change - EOY overhead allocations	No change
12205133	Bus Shelter Maintenance	41	Materials - Indirect Costs (Public Work	\$2,280	\$182	\$2,280	\$0	No change - EOY overhead allocations	No change
12205139	Verge/Trees Maintenance-12205139	41	Materials - Indirect Costs (Public Work	\$203,891	\$180,388	\$203,891	\$0	No change - EOY overhead allocations	No change
12205145	Traffic Signs/Equipment	41	Materials - Indirect Costs (Public Work	\$30,400	\$2,462	\$30,400	\$0	No change - EOY overhead allocations	No change
12205150	Street Sweeping	41	Materials - Indirect Costs (Public Work	\$23,560	\$6,720	\$23,560	\$0	No change - EOY overhead allocations	No change
13107125	Gingin Sale Yards Maintenance	41	Materials - Indirect Costs (Public Work	\$2,280	\$2,545	\$2,280	\$0	No change - EOY overhead allocations	No change
13203205	Galiderton Caravan Park Maintenance	41	Materials - Indirect Costs (Public Work	\$0	\$906	\$0	\$0	No change - EOY overhead allocations	No change
13205820	Scenic Lookouts	41	Materials - Indirect Costs (Public Work	\$3,800	\$2,641	\$3,800	\$0	No change - EOY overhead allocations	No change
13205825	Information Bays-13205825	41	Materials - Indirect Costs (Public Work	\$2,280	\$2,843	\$2,280	\$0	No change - EOY overhead allocations	No change
13205827	Entry Statements	41	Materials - Indirect Costs (Public Work	\$5,320	\$1,051	\$5,320	\$0	No change - EOY overhead allocations	No change
13205830	Jim Gordon V. C. Trail	41	Materials - Indirect Costs (Public Work	\$2,280	\$1,347	\$2,280	\$0	No change - EOY overhead allocations	No change
13205843	Galiderton Visitor Centre-13205843	41	Materials - Indirect Costs (Public Work	\$884	\$1,425	\$884	\$0	No change - EOY overhead allocations	No change
13205845	GG Pioneer Pavillion	41	Materials - Indirect Costs (Public Work	\$532	\$615	\$532	\$0	No change - EOY overhead allocations	No change
13207019	Caravan Waste Dump Points-13207019	41	Materials - Indirect Costs (Public Work	\$78	\$315	\$78	\$0	No change - EOY overhead allocations	No change
13207024	Tourism and BEN Signage	41	Materials - Indirect Costs (Public Work	\$1,520	\$52	\$1,520	\$0	No change - EOY overhead allocations	No change
14105099	Private Works General	41	Materials - Indirect Costs (Public Work	\$1,500	\$485	\$1,500	\$0	No change - EOY overhead allocations	No change
14203103	Office Building Mtce	41	Materials - Indirect Costs (Public Work	\$15,000	\$0	\$15,000	\$0	No change - EOY overhead allocations	No change
14203103	Lancelin Office Expenses	41	Materials - Indirect Costs (Public Work	\$3,500	\$0	\$3,500	\$0	No change - EOY overhead allocations	No change
14300110	Engineering Supervision	41	Materials - Indirect Costs (Public Work	\$0	-\$0	\$0	\$0	No change - EOY overhead allocations	No change
14307500	Less Alloc Works/Services	41	Materials - Indirect Costs (Public Work	-\$1,704,692	-\$1,195,630	-\$1,704,692	\$0	No change - EOY overhead allocations	No change
14404300	Plant - Repair Wages & Overheads	41	Materials - Indirect Costs (Public Work	\$117,010	\$80,137	\$117,010	\$0	No change - EOY overhead allocations	No change
14404310	Plant - Parts & Repairs	41	Materials - Indirect Costs (Public Work	\$0	\$23,208	\$23,208	\$23,208	Based on actual	Significant
14703117	Graffiti Expenses	41	Materials - Indirect Costs (Public Work	\$750	\$0	\$750	\$0	No change - EOY overhead allocations	No change
14703145	Gingin CWA Building Lot 134 Constable Street	41	Materials - Indirect Costs (Public Work	\$3,500	\$794	\$3,500	\$0	No change - EOY overhead allocations	No change
14704214	Galiderton Store Mtce	41	Materials - Indirect Costs (Public Work	\$150	\$44	\$150	\$0	No change - EOY overhead allocations	No change
14703220	Horan St Building Maintenance (Ilions-Man in Sheds	41	Materials - Indirect Costs (Public Work	\$0	\$313	\$0	\$0	No change - EOY overhead allocations	No change
04107050	Administration Allocated-041	32	Admin Allocated	\$410,513	\$241,416	\$410,513	\$0	End of year reallocation	No change
04207050	Administration Allocated-042	32	Admin Allocated	\$358,371	\$231,190	\$358,371	\$0	End of year reallocation	No change
03017050	Administration Allocated-03017050	32	Admin Allocated	\$203,479	\$123,327	\$203,479	\$0	End of year reallocation	No change
08017051	Administration Allocated-08017051	32	Admin Allocated	\$26,087	\$15,195	\$26,087	\$0	End of year reallocation	No change
05107150	Administration Allocated-051	32	Admin Allocated	\$118,345	\$64,881	\$118,345	\$0	End of year reallocation	No change
05207050	Administration Allocated-052	32	Admin Allocated	\$8,665	\$5,590	\$8,665	\$0	End of year reallocation	No change
05307050	Administration Allocated-05307050	32	Admin Allocated	\$116,502	\$62,342	\$116,502	\$0	End of year reallocation	No change
07107050	Administration Allocated-071	32	Admin Allocated	\$43,226	\$18,549	\$43,226	\$0	End of year reallocation	No change
07407050	Administration Allocated-074	32	Admin Allocated	\$126,581	\$65,096	\$126,581	\$0	End of year reallocation	No change
07607050	Administration Allocated-076	32	Admin Allocated	\$23,782	\$12,465	\$23,782	\$0	End of year reallocation	No change
07707050	Administration Allocated-077 Other Health	32	Admin Allocated	\$7,953	\$3,775	\$7,953	\$0	End of year reallocation	No change
06107050	Administration Allocated-061	32	Admin Allocated	\$17,313	\$14,758	\$17,313	\$0	End of year reallocation	No change
05207050	Administration Allocated-052	32	Admin Allocated	\$17,315	\$11,175	\$17,315	\$0	End of year reallocation	No change
10107150	Administration Allocated-101	32	Admin Allocated	\$158,341	\$73,455	\$158,341	\$0	End of year reallocation	No change
10207150	Administration Allocated-102	32	Admin Allocated	\$43,354	\$22,375	\$43,354	\$0	End of year reallocation	No change
10307050	Administration Allocated-103	32	Admin Allocated	\$13,410	\$10,283	\$13,410	\$0	End of year reallocation	No change
10507150	Administration Allocated-105	32	Admin Allocated	\$9,633	\$5,116	\$9,633	\$0	End of year reallocation	No change

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COA	Description	IC Summary	Inc/Exo Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
10607050	Administration Allocated-106	32	Admin Allocated	\$195,014	\$106,825	\$195,014	\$0	End of year reallocation	No change
10707050	Administration Allocated-107	32	Admin Allocated	\$11,536	\$5,572	\$11,536	\$0	End of year reallocation	No change
11107050	Administration Allocated-111	32	Admin Allocated	\$33,701	\$16,732	\$33,701	\$0	End of year reallocation	No change
11207050	Administration Allocated-112	32	Admin Allocated	\$32,711	\$17,399	\$32,711	\$0	End of year reallocation	No change
11307050	Administration Allocated-11307050	32	Admin Allocated	\$209,529	\$97,035	\$209,529	\$0	End of year reallocation	No change
11307250	Administration Allocated-11307250	32	Admin Allocated	\$25,821	\$16,057	\$25,821	\$0	End of year reallocation	No change
11407050	Administration Allocated-114	32	Admin Allocated	\$5,365	\$2,985	\$5,365	\$0	End of year reallocation	No change
11507050	Administration Allocated-115	32	Admin Allocated	\$22,587	\$12,224	\$22,587	\$0	End of year reallocation	No change
11607150	Administration Allocated-116	32	Admin Allocated	\$3,236	\$4,251	\$3,236	\$0	End of year reallocation	No change
12207050	Administration Allocated Depot	32	Admin Allocated	\$1,387	\$894	\$1,387	\$0	End of year reallocation	No change
13107050	Administration Allocated-131	32	Admin Allocated	\$828	\$355	\$828	\$0	End of year reallocation	No change
13207050	Administration Allocated-13207050	32	Admin Allocated	\$105,751	\$43,224	\$105,751	\$0	End of year reallocation	No change
13207150	Administration Allocated-13207150	32	Admin Allocated	\$21,488	\$13,863	\$21,488	\$0	End of year reallocation	No change
13307050	Administration Allocated-133	32	Admin Allocated	\$131,309	\$71,734	\$131,309	\$0	End of year reallocation	No change
14200500	Less Administration Allocated To Other Functions	32	Admin Allocated	-\$1,989,691	-\$1,624,459	-\$2,985,091	\$0	End of year reallocation	No change
14307050	Administration Allocated-143	32	Admin Allocated	\$357,954	\$171,503	\$357,954	\$0	End of year reallocation	No change
14407050	Administration Allocated-144	32	Admin Allocated	\$116,604	\$56,303	\$116,604	\$0	End of year reallocation	No change
	<b>23 Total</b>			<b>\$5,250,157</b>	<b>\$3,088,022</b>	<b>\$5,715,391</b>	<b>\$460,234</b>		
01103101	Council Chambers	24	Utilities (Gas Water Etc) Summary	\$2,700	\$1,879	\$2,700	\$0	No change	No change
05103105	Land & Building Maintenance - ESL	24	Utilities (Gas Water Etc) Summary	\$10,818	\$9,786	\$10,818	\$0	No change	No change
05107060	Standpipes	24	Utilities (Gas Water Etc) Summary	\$0	\$1,092	\$1,092	\$1,092	Based on actual - Transfer utilities budget \$1600 between ie codes.	Minor
07103000	Medical Centre Management Costs	24	Utilities (Gas Water Etc) Summary	\$0	\$5,679	\$5,500	\$5,500	Based on actual	Moderate
07103110	Medical Centre Building Maintenance	24	Utilities (Gas Water Etc) Summary	\$3,000	\$0	\$0	-\$3,000	Change in medical centre management arrangements	Minor
07707010	Ambulance Services	24	Utilities (Gas Water Etc) Summary	\$2,425	\$1,521	\$2,425	\$0	No change	No change
06103111	Old Road Board/Playgroup	24	Utilities (Gas Water Etc) Summary	\$1,500	\$833	\$1,500	\$0	No change	No change
06203104	Seniors Units - Gungahlin	24	Utilities (Gas Water Etc) Summary	\$4,000	\$2,335	\$4,000	\$0	No change	No change
06203106	Seniors Units - Lancelin	24	Utilities (Gas Water Etc) Summary	\$18,000	\$12,562	\$16,850	-\$1,150	Based on actual	Minor
06203116	Wangarui Community Centre	24	Utilities (Gas Water Etc) Summary	\$2,600	\$1,716	\$2,600	\$0	No change	No change
09103005	Residence - Coo - Staff Housing	24	Utilities (Gas Water Etc) Summary	\$2,500	\$965	\$2,500	\$0	No change	No change
09103010	Residence - 3 Fewster St-091	24	Utilities (Gas Water Etc) Summary	\$1,200	\$410	\$1,200	\$0	No change	No change
09103025	Residence - 4 Fewster Street-091	24	Utilities (Gas Water Etc) Summary	\$600	\$340	\$600	\$0	No change	No change
09103030	Residence - 27A LeRoy Street-091	24	Utilities (Gas Water Etc) Summary	\$4,200	\$555	\$2,000	-\$2,200	Less expenditure than anticipated	Minor
10207050	Public Conveniences	24	Utilities (Gas Water Etc) Summary	\$1,600	\$389	\$1,600	\$0	No change	No change
10705120	36 Brockman Street - Cemetery Land	24	Utilities (Gas Water Etc) Summary	\$300	\$176	\$300	\$0	No change	No change
10706010	Abolition Block - Granville Park	24	Utilities (Gas Water Etc) Summary	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Granville Park 11305101	Minor
10706020	Abolition Block - Gabbadah Park	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Gabbadah Park 11305202	Minor
10706022	Abolition Block - Guilderton Foreshore	24	Utilities (Gas Water Etc) Summary	\$2,000	\$1,506	\$2,000	\$0	No change	No change
10706030	Abolition Block - Lancelin Back Beach	24	Utilities (Gas Water Etc) Summary	\$1,500	\$2,606	\$4,500	\$3,000	Greater expenditure than anticipated - \$12,000 from 11305086 to offset portion of the over expenditure	Minor
10706031	Abolition Block - Harold Park Lancelin	24	Utilities (Gas Water Etc) Summary	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Harold Park 11305503	Minor
10706032	Abolition Block - Grace Darling Park Lancelin	24	Utilities (Gas Water Etc) Summary	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Grace Darling Park 11305501	Minor
10706033	Abolition Block - Wangarui Park Lancelin	24	Utilities (Gas Water Etc) Summary	\$2,000	\$0	\$0	-\$2,000	Utilities charged to Pioneer Park 11305501	Minor
10706034	Abolition Block - Pioneer Park Lancelin	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Wangarui Park 11305502	Minor
10706040	Abolition Block - Key Biscayne Park	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Utilities charged to Key Biscayne Park 11305407	Minor
10706041	Abolition Block - Ledge Point Oval	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706042	Abolition Block - de Burgh Street Ledge Point	24	Utilities (Gas Water Etc) Summary	\$1,500	\$365	\$1,500	\$0	No change	No change
10706050	Abolition Block - Seabird	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706060	Abolition Block - Neungabby	24	Utilities (Gas Water Etc) Summary	\$1,000	\$0	\$0	-\$1,000	Based on actual	Minor
10706070	Abolition Block - Woodbridge Recreation Complex	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
10706080	Abolition Block - Silver Creek	24	Utilities (Gas Water Etc) Summary	\$1,500	\$0	\$0	-\$1,500	Based on actual	Minor
11103107	Granville Civic Centre	24	Utilities (Gas Water Etc) Summary	\$18,000	\$11,421	\$18,000	\$0	No change	No change



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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11103204	Guilderton Hall	24	Utilities (Gas Water Etc) Summary	\$4,500	\$6,153	\$9,000	\$4,500 Based on actual		Minor
11103507	Lancelin Hall	24	Utilities (Gas Water Etc) Summary	\$2,500	\$1,703	\$2,500	\$0 No change		No change
11103801	Ocean Farm Hall	24	Utilities (Gas Water Etc) Summary	\$3,050	\$2,441	\$3,050	\$0 No change		No change
11103802	Woodridge Hall	24	Utilities (Gas Water Etc) Summary	\$21,000	\$12,321	\$21,000	\$0 No change		No change
11203201	Guilderton Foreshore	24	Utilities (Gas Water Etc) Summary	\$3,300	\$2,289	\$3,300	\$0 No change		No change
11203102	Ledge Point Foreshore	24	Utilities (Gas Water Etc) Summary	\$770	\$592	\$770	\$0 No change		No change
11305101	GG Granville Park-11305101	24	Utilities (Gas Water Etc) Summary	\$7,500	\$4,247	\$7,500	\$0 No change		No change
11305105	GG Recreation Ground-11305105	24	Utilities (Gas Water Etc) Summary	\$4,000	\$2,794	\$4,000	\$0 No change		No change
11305119	GG Recreation Centre	24	Utilities (Gas Water Etc) Summary	\$1,000	\$0	\$1,000	\$0 No change		No change
11305140	Ging'n Aquatic Centre Mtce (pool)	24	Utilities (Gas Water Etc) Summary	\$16,000	\$10,761	\$16,000	\$0 No change		No change
11305202	GU Gabbadah Park	24	Utilities (Gas Water Etc) Summary	\$1,500	\$1,011	\$1,500	\$0 No change		No change
11305401	LP Recreation Ground	24	Utilities (Gas Water Etc) Summary	\$400	\$0	\$400	\$0 No change		No change
11305107	LP Key Biscayne Park	24	Utilities (Gas Water Etc) Summary	\$7,000	\$2,971	\$7,000	\$0 No change		No change
11305408	LP Golf Club	24	Utilities (Gas Water Etc) Summary	\$7,500	\$5,389	\$7,500	\$0 No change		No change
11305501	LA Pioneer Park	24	Utilities (Gas Water Etc) Summary	\$0	\$434	\$1,000	\$1,000 Based on actual		Minor
11305502	LA Wangaree Park	24	Utilities (Gas Water Etc) Summary	\$2,500	\$2,274	\$2,500	\$0 No change		No change
11305503	LA Harold Park	24	Utilities (Gas Water Etc) Summary	\$6,000	\$3,073	\$6,000	\$0 No change		No change
11305504	LA Grace Darling Park	24	Utilities (Gas Water Etc) Summary	\$1,800	\$866	\$1,800	\$0 No change		No change
11305526	LS - Lancelin South Public Open Space	24	Utilities (Gas Water Etc) Summary	\$1,500	\$1,432	\$1,500	\$0 No change		No change
11305811	Neengabby Rec Ground	24	Utilities (Gas Water Etc) Summary	\$1,500	\$1,430	\$1,500	\$0 No change		No change
11305812	Parks/Gardens General	24	Utilities (Gas Water Etc) Summary	\$25,000	\$20,413	\$25,000	\$0 No change		No change
11403013	TV Retransmission Systems-11403013	24	Utilities (Gas Water Etc) Summary	\$8,000	\$6,910	\$8,000	\$0 No change		No change
12205110	Ging'n Rural Industrial Depot	24	Utilities (Gas Water Etc) Summary	\$1,800	\$2,032	\$3,800	\$1,800 Based on actual		Minor
12205125	Ging'n Depot	24	Utilities (Gas Water Etc) Summary	\$5,500	\$3,680	\$5,500	\$0 No change		No change
12205130	Lancelin Depot	24	Utilities (Gas Water Etc) Summary	\$1,400	\$905	\$1,400	\$0 No change		No change
12205140	Street Lighting Operating	24	Utilities (Gas Water Etc) Summary	\$136,500	\$86,712	\$136,500	\$0 No change		No change
15203205	Guilderton Caravan Park Maintenance	24	Utilities (Gas Water Etc) Summary	\$18,000	\$12,518	\$18,000	\$8,000 Based on actual and prior year utility costs		Moderate
13203206	Office/Residence Maint.	24	Utilities (Gas Water Etc) Summary	\$0	\$1,178	\$3,000	\$3,000 Based on actual		Minor
13701011	Ging'n Railway Station	24	Utilities (Gas Water Etc) Summary	\$170	\$0	\$170	\$0 No change		No change
14203103	Office Building Mtce	24	Utilities (Gas Water Etc) Summary	\$10,000	\$7,385	\$10,000	\$0 No change		No change
14203105	Lancelin Office Expenses	24	Utilities (Gas Water Etc) Summary	\$4,300	\$3,858	\$4,300	\$0 No change		No change
14307015	Residence - 3 Fawster Street	24	Utilities (Gas Water Etc) Summary	\$0	\$71	\$143	\$143 Based on actual		Minor
14703129	Brockman Street Lineyard Bldg.	24	Utilities (Gas Water Etc) Summary	\$1,000	\$1,098	\$2,000	\$1,000 Based on actual		Minor
14703145	Ging'n CWA Building Lot 134 Constable Street	24	Utilities (Gas Water Etc) Summary	\$0	\$64	\$120	\$120 Based on actual		Minor
14703214	Guilderton Score Mtce	24	Utilities (Gas Water Etc) Summary	\$4,500	\$3,524	\$4,500	\$0 No change		No change
14703220	Horan St Building Maintenance (Lions-Men in Sheds)	24	Utilities (Gas Water Etc) Summary	\$15	\$13	\$15	\$0 No change		No change
<b>24 Total</b>				<b>\$430,048</b>	<b>\$301,114</b>	<b>\$433,353</b>	<b>\$3,305</b>		
05108300	Depreciation Buildings-051	26	Depreciation Of Assets	\$28,375	\$22,873	\$28,375	\$0 No change		No change
05108310	Depreciation Plant-051	26	Depreciation Of Assets	\$140,305	\$78,080	\$140,165	\$0 No change		No change
05108320	Depreciation Infrastructure Other-051	26	Depreciation Of Assets	\$6,010	\$3,544	\$6,010	\$0 No change		No change
05208300	Depreciation Buildings-052	26	Depreciation Of Assets	\$155	\$61	\$155	\$0 No change		No change
05308310	Depreciation Plant-053	26	Depreciation Of Assets	\$1,023	\$605	\$1,023	\$0 No change		No change
07108300	Depreciation Buildings-071	26	Depreciation Of Assets	\$16,250	\$9,575	\$16,250	\$0 No change		No change
07708300	Depreciation Buildings-077	26	Depreciation Of Assets	\$375	\$221	\$375	\$0 No change		No change
06108300	Depreciation Buildings-061	26	Depreciation Of Assets	\$3,940	\$2,323	\$3,940	\$0 No change		No change
06208300	Depreciation Buildings-062	26	Depreciation Of Assets	\$61,000	\$35,980	\$61,000	\$0 No change		No change
10208300	Depreciation Buildings-102	26	Depreciation Of Assets	\$4,055	\$2,350	\$4,055	\$0 No change		No change
10508320	Depreciation Seabird Erosion Solution	26	Depreciation Of Assets	\$220,609	\$130,019	\$220,609	\$0 No change		No change
10708300	Depreciation Buildings-107	26	Depreciation Of Assets	\$1,700	\$1,002	\$1,700	\$0 No change		No change
11108300	Depreciation Buildings-111	26	Depreciation Of Assets	\$69,800	\$41,152	\$69,800	\$0 No change		No change
11208300	Depreciation Buildings-112	26	Depreciation Of Assets	\$19,792	\$11,661	\$19,792	\$0 No change		No change
11308300	Depreciation Buildings-113	26	Depreciation Of Assets	\$433,050	\$251,927	\$433,050	\$0 No change		No change
11308311	Depreciation Furniture & Equip	26	Depreciation Of Assets	\$1,500	\$886	\$1,500	\$0 No change		No change
11308320	Depreciation Furniture-113	26	Depreciation Of Assets	\$3,450	\$1,600	\$3,450	\$0 No change		No change
11308340	Depreciation Infrastructure Parks	26	Depreciation Of Assets	\$773,337	\$461,806	\$773,337	\$0 No change		No change
11308350	Depreciation Infrastructure Other-113	26	Depreciation Of Assets	\$330,015	\$193,681	\$330,015	\$0 No change		No change



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11408300	Depreciation Buildings-114	26	Depreciation Of Assets	\$150	\$88	\$150	\$0 No change		No change
11608300	Depreciation Buildings-116	26	Depreciation Of Assets	\$15,560	\$9,170	\$15,560	\$0 No change		No change
11608340	Depreciation History Books-116	26	Depreciation Of Assets	\$0	-\$19	\$0	\$0 Based on actual		Minor
12208300	Depreciation Buildings-122	26	Depreciation Of Assets	\$17,855	\$10,687	\$17,855	\$0 No change		No change
12208400	Depreciation Infrastructure Other-122	26	Depreciation Of Assets	\$10,455	\$6,480	\$10,455	\$0 No change		No change
12208450	Depreciation Infrastructure Bridges-122	26	Depreciation Of Assets	\$116,228	\$73,828	\$116,228	\$0 No change		No change
12208500	Depreciation Roads/Streets	26	Depreciation Of Assets	\$1,800,000	\$0	\$1,800,000	\$0 No change		No change
13108300	Depreciation Buildings-131	26	Depreciation Of Assets	\$7,660	\$4,517	\$7,660	\$0 No change		No change
13208300	Depreciation Buildings-132	26	Depreciation Of Assets	\$44,385	\$26,181	\$44,385	\$0 No change		No change
13208310	Depreciation Plant-132	26	Depreciation Of Assets	\$390	\$0	\$390	\$0 No change		No change
13208320	Depreciation Furniture-132	26	Depreciation Of Assets	\$8,965	\$5,287	\$8,965	\$0 No change		No change
13208330	Depreciation Infrastructure Other-132	26	Depreciation Of Assets	\$7,865	\$4,640	\$7,865	\$0 No change		No change
14208300	Depreciation Buildings-142	26	Depreciation Of Assets	\$72,635	\$43,582	\$72,635	\$0 No change		No change
14208320	Depreciation Furniture-142	26	Depreciation Of Assets	\$30,075	\$14,741	\$30,075	\$0 No change		No change
								Plant operation costs - non recoverable - Reallocate	
14404700	Poc-less Deprec. Alloc To W/S	26	Depreciation Of Assets	\$0	-\$186,573	\$0	\$0 end of year		No change
14404700	Poc-less Deprec. Alloc To W/S	26	Depreciation Of Assets	-\$600,230	\$0	-\$600,230	\$0 No change		No change
14408310	Depreciation Plant-144	26	Depreciation Of Assets	\$1,138,670	\$302,910	\$1,138,670	\$0 No change		No change
14408330	Depreciation Tools-144	26	Depreciation Of Assets	\$1,790	\$605	\$1,790	\$0 No change		No change
14708300	Depreciation Buildings-147	26	Depreciation Of Assets	\$13,065	\$22,736	\$13,065	\$0 No change		No change
14709300	Depreciation - Right of Use Assets - Lease Liability	26	Depreciation Of Assets	\$23,837	\$8,033	\$23,837	\$0 No change		No change
				<b>\$4,912,878</b>	<b>\$1,594,206</b>	<b>\$4,912,878</b>	<b>\$0</b>		
07107090	Loan 100 Gingin Medical Ctr Interest Payment	27	Interest Expenses	\$8,070	\$8,070	\$8,070	\$0 No change		No change
07107090	Loan 100 Gingin Medical Ctr Interest Payment	27	Interest Expenses	\$0	-\$3,592	\$0	\$0 No change		No change
10107100	Loan 111 - Landfill Site Interest Payment	27	Interest Expenses	\$27,938	\$27,938	\$27,938	\$0 No change		No change
10107100	Loan 111 - Landfill Site Interest Payment	27	Interest Expenses	\$0	-\$10,628	\$0	\$0 No change		No change
10507100	Loan 127 - SE Erosion Extension Interest Payment	27	Interest Expenses	\$3,510	\$3,510	\$3,510	\$0 No change		No change
10507100	Loan 127 - SE Erosion Extension Interest Payment	27	Interest Expenses	\$0	-\$1,560	\$0	\$0 No change		No change
11305147	Loan 130 - Ledge Point Country Club Cool Room S/S	27	Interest Expenses	\$451	\$232	\$451	\$0 No change		No change
11305147	Loan 130 - Ledge Point Country Club Cool Room S/S	27	Interest Expenses	\$0	-\$50	\$0	\$0 No change		No change
11307138	Loan 114 - Guilderton C/Club (Council) Interest Paym	27	Interest Expenses	\$25,804	\$13,215	\$25,804	\$0 No change		No change
11307138	Loan 114 - Guilderton C/Club (Council) Interest Paym	27	Interest Expenses	\$0	-\$3,017	\$0	\$0 No change		No change
11307158	Loan 120 - Netball Facility Interest Payment	27	Interest Expenses	\$17,292	\$8,829	\$17,292	\$0 No change		No change
11307158	Loan 120 - Netball Facility Interest Payment	27	Interest Expenses	\$0	-\$579	\$0	\$0 No change		No change
11307159	Loan 124 - Regional Hardcourt Facility Interest Paym	27	Interest Expenses	\$10,295	\$5,255	\$10,295	\$0 No change		No change
11307159	Loan 124 - Regional Hardcourt Facility Interest Paym	27	Interest Expenses	\$0	-\$775	\$0	\$0 No change		No change
11307141	Loan 126 - GG Aquatic Centre (Council) Interest Pay	27	Interest Expenses	\$2,846	\$2,846	\$2,846	\$0 No change		No change
11307141	Loan 126 - GG Aquatic Centre (Council) Interest Pay	27	Interest Expenses	\$0	-\$1,211	\$0	\$0 No change		No change
13207120	Loan 128 LA Caravan Park Assets - Interest Repayme	27	Interest Expenses	\$2,345	\$2,345	\$2,345	\$0 No change		No change
13207120	Loan 128 LA Caravan Park Assets - Interest Repayme	27	Interest Expenses	\$0	-\$971	\$0	\$0 No change		No change
14707097	Lease liability - Right of Use Asset - Interest Expense	27	Interest Expenses	\$0	\$203	\$0	\$0 No change		No change
14707224	Loan 123 - Lot 44 Weld Street Gingin Interest Repay	27	Interest Expenses	\$11,524	\$5,903	\$11,524	\$0 No change		No change
14707224	Loan 123 - Lot 44 Weld Street Gingin Interest Repay	27	Interest Expenses	\$0	-\$2,452	\$0	\$0 No change		No change
	<b>27 Total</b>			<b>\$110,075</b>	<b>\$53,511</b>	<b>\$110,075</b>	<b>\$0</b>		
05100008	CISM Workers Compensation Insurance	25	Insurances Summary	\$8,473	\$0	\$8,473	\$0 Paid from 14367100 - Journal required		No change
05101008	BRFC Workers Compensation Insurance	25	Insurances Summary	\$8,473	\$0	\$8,473	\$0 Paid from 14367100 - Journal required		No change
05103105	Land & Building Maintenance - CSL	25	Insurances Summary	\$5,247	\$3,921	\$3,921	-\$1,326 Based on actual		Minor
05104085	Fire Warning Signs-05104085	25	Insurances Summary	\$0	\$1,680	\$1,680	\$1,680 Based on actual		Minor
05104085	Fire Warning Signs-05104085	25	Insurances Summary	\$0	\$98	\$98	\$98 Based on actual - Journal between is codes		Minor
05106105	Insurance-051	25	Insurances Summary	\$0	\$26,945	\$26,945	\$26,945 Based on actual		Significant
05307019	CCTV Lancelin - Maintenance	25	Insurances Summary	\$0	\$71	\$71	\$71 Based on actual		Minor
07103110	Medical Centre Building Maintenance	25	Insurances Summary	\$1,800	\$1,731	\$1,731	-\$69 Based on actual		Minor
06103111	Old Road Board/Playgroup	25	Insurances Summary	\$650	\$645	\$645	-\$5 Based on actual		Minor
06203104	Seniors Units - Gingin	25	Insurances Summary	\$1,300	\$1,236	\$1,236	-\$64 Based on actual		Minor
06203106	Seniors Units - Lancelin	25	Insurances Summary	\$4,000	\$3,793	\$3,793	-\$207 Based on actual		Minor
06203110	Red Cross Building Maintenance	25	Insurances Summary	\$200	\$190	\$190	-\$10 Based on actual		Minor

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COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
06201116	Wangarua Community Centre	25	Insurances Summary	\$2,800	\$2,599	\$2,599	-\$201 Based on actual		Minor
06201500	Community Bus - Shad	25	Insurances Summary	\$0	\$31	\$31	\$31 Based on actual		Minor
09103005	Residence - Geo - Staff Housing	25	Insurances Summary	\$700	\$676	\$676	-\$24 Based on actual		Minor
09103010	Residence - 3 Fewster St-091	25	Insurances Summary	\$670	\$643	\$643	-\$27 Based on actual		Minor
09103025	Residence - 4 Fewster Street-091	25	Insurances Summary	\$650	\$626	\$626	-\$24 Based on actual		Minor
09103030	Residence - 17A Lefrey Street-091	25	Insurances Summary	\$900	\$874	\$874	-\$26 Based on actual		Minor
10105110	Refuse Site Gingin	25	Insurances Summary	\$260	\$237	\$237	-\$23 Based on actual		Minor
10105130	Refuse Site Seabird	25	Insurances Summary	\$100	\$31	\$31	-\$69 Based on actual		Minor
10207050	Public Conveniences	25	Insurances Summary	\$660	\$0	\$0	-\$660 Based on actual		Minor
10705118	Gingin Cemetery-10705118	25	Insurances Summary	\$200	\$177	\$177	-\$23 Based on actual		Minor
10706010	Abolition Block - Granville Park	25	Insurances Summary	\$260	\$0	\$0	-\$260 Based on actual		Minor
10706020	Abolition Block - Gabbadah Park	25	Insurances Summary	\$135	\$119	\$119	-\$16 Based on actual		Minor
10706022	Abolition Block - Guilderton Foreshore	25	Insurances Summary	\$750	\$634	\$634	-\$116 Based on actual		Minor
10706030	Abolition Block - Lancelin Back Beach	25	Insurances Summary	\$200	\$165	\$165	-\$35 Based on actual		Minor
10706031	Abolition Block - Harold Park Lancelin	25	Insurances Summary	\$420	\$363	\$363	-\$57 Based on actual		Minor
10706032	Abolition Block - Grace Darling Park Lancelin	25	Insurances Summary	\$270	\$231	\$231	-\$39 Based on actual		Minor
10706033	Abolition Block - Wangarua Park Lancelin	25	Insurances Summary	\$350	\$297	\$297	-\$53 Based on actual expenditure		Minor
10706034	Abolition Block - Pioneer Park Lancelin	25	Insurances Summary	\$50	\$76	\$76	-\$14 Based on actual		Minor
10706040	Abolition Block - Key Biscayne Park	25	Insurances Summary	\$230	\$198	\$198	-\$32 Based on actual		Minor
10706041	Abolition Block - Ledge Point Oval	25	Insurances Summary	\$290	\$248	\$248	-\$42 Based on actual		Minor
10706042	Abolition Block - de Burgh Street Ledge Point	25	Insurances Summary	\$360	\$330	\$330	-\$30 Based on actual		Minor
10706050	Abolition Block - Seabird	25	Insurances Summary	\$220	\$182	\$182	-\$38 Based on actual		Minor
10706060	Abolition Block - Neeragaby	25	Insurances Summary	\$450	\$396	\$396	-\$54 Based on actual		Minor
10706070	Abolition Block - Woodridge Recreation Complex	25	Insurances Summary	\$170	\$264	\$264	\$94 Based on actual		Minor
10706080	Abolition Block - Silver Creek	25	Insurances Summary	\$100	\$79	\$79	-\$21 Based on actual		Minor
11103107	Granville Civic Centre	25	Insurances Summary	\$4,500	\$4,113	\$4,113	-\$387 Based on actual		Minor
11103204	Guilderton Hall	25	Insurances Summary	\$1,630	\$1,463	\$1,463	-\$167 Based on actual		Minor
11103303	Seabird Hall	25	Insurances Summary	\$800	\$778	\$778	-\$22 Based on actual		Minor
11103507	Lancelin Hall	25	Insurances Summary	\$2,400	\$2,219	\$2,219	-\$181 Based on actual		Minor
11103801	Ocean Farm Hall	25	Insurances Summary	\$1,100	\$935	\$935	-\$165 Based on actual		Minor
11103802	Woodridge Hall	25	Insurances Summary	\$3,000	\$4,076	\$4,076	\$1,076 Based on actual		Minor
11103803	Sovereign House & Abolition Block	25	Insurances Summary	\$650	\$612	\$612	-\$38 Based on actual		Minor
11103804	Seaview Park Community Hall-11103804	25	Insurances Summary	\$1,400	\$1,280	\$1,280	-\$120 Based on actual		Minor
11103805	Redfield Park Community Hall	25	Insurances Summary	\$0	\$216	\$216	\$216 Based on actual		Minor
11203201	Guilderton Foreshore	25	Insurances Summary	\$2,800	\$2,397	\$2,397	-\$403 Based on actual		Minor
11203205	Guilderton Foreshore Boardwalk	25	Insurances Summary	\$600	\$330	\$330	-\$270 Based on actual		Minor
11203305	Seabird Foreshore	25	Insurances Summary	\$3,500	\$3,446	\$3,446	-\$54 Based on actual		Minor
11305101	GG Granville Park 11305101	25	Insurances Summary	\$1,300	\$1,279	\$1,279	-\$21 Based on actual		Minor
11305105	GG Recreation Ground-11305105	25	Insurances Summary	\$6,200	\$5,857	\$5,857	-\$343 Based on actual		Minor
11305120	GG Golf Club	25	Insurances Summary	\$2,200	\$2,104	\$2,104	-\$96 Based on actual		Minor
11305121	GG Pistol Club	25	Insurances Summary	\$650	\$635	\$635	-\$15 Based on actual		Minor
11305123	GG Tennis Club	25	Insurances Summary	\$0	\$1,198	\$1,198	\$1,198 Based on actual		Minor
11305124	GG Bowling Club	25	Insurances Summary	\$3,335	\$3,290	\$3,290	-\$45 Based on actual		Minor
11305130	GG Racecourse	25	Insurances Summary	\$1,600	\$1,505	\$1,505	-\$95 Based on actual		Minor
11305133	GG Hardcourt Clubhouse Bendigo Complex	25	Insurances Summary	\$1,500	\$0	\$0	-\$1,500 Based on actual		Minor
11305136	GG Hard Court Courts	25	Insurances Summary	\$3,000	\$2,750	\$2,750	-\$250 Based on actual		Minor
11305140	Gingin Aquatic Centre Mtce (pool)	25	Insurances Summary	\$4,300	\$4,096	\$4,096	-\$204 Based on actual		Minor
11305201	GU Gabbadah Park	25	Insurances Summary	\$600	\$368	\$368	-\$232 Based on actual		Minor
11305207	GU Country Club	25	Insurances Summary	\$4,800	\$4,343	\$4,343	-\$457 Based on actual		Minor
11305208	GU Golf Club	25	Insurances Summary	\$0	\$223	\$223	\$223 Based on actual		Minor
11305209	GU Skate Park/Mini Golf Area	25	Insurances Summary	\$450	\$464	\$464	-\$16 Based on actual		Minor
11305212	GU Silver Creek	25	Insurances Summary	\$50	\$23	\$23	-\$27 Based on actual		Minor
11305301	SB Recreation Grounds	25	Insurances Summary	\$500	\$464	\$464	-\$36 Based on actual		Minor
11305305	SB Douglas Park	25	Insurances Summary	\$300	\$287	\$287	-\$13 Based on actual		Minor
11305306	SB - Tully View Park	25	Insurances Summary	\$26	\$25	\$25	-\$1 Based on actual		Minor
11305401	LP Recreation Ground	25	Insurances Summary	\$1,100	\$942	\$942	-\$158 Based on actual		Minor



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COA	Description	IC Summary	Inc/Exo Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
11305405	LP Country Club	25	Insurances Summary	\$5,500	\$5,938	\$5,938	-\$562 Based on actual		Minor
11305407	LP Key Biscayne Park	25	Insurances Summary	\$470	\$441	\$441	-\$29 Based on actual		Minor
11305408	LP Golf Club	25	Insurances Summary	\$0	\$333	\$333	\$333 Based on actual		Minor
11305501	LA Pioneer Park	25	Insurances Summary	\$170	\$142	\$142	-\$28 Based on actual		Minor
11305502	LA Wanganee Park	25	Insurances Summary	\$270	\$274	\$274	-\$46 Based on actual		Minor
11305503	LA Harold Park	25	Insurances Summary	\$450	\$373	\$373	-\$77 Based on actual		Minor
11305504	LA Grace Darling Park	25	Insurances Summary	\$600	\$497	\$497	-\$103 Based on actual		Minor
11305509	LA Sporting Complex-11305509	25	Insurances Summary	\$6,800	\$6,474	\$6,474	-\$326 Based on actual		Minor
11305517	LA Volunteer Marine Rescue Group (Inc)	25	Insurances Summary	\$2,000	\$2,286	\$2,286	\$286 Based on actual		Minor
11305518	LA Aigling & Aquatic Club	25	Insurances Summary	\$2,700	\$2,567	\$2,567	-\$133 Based on actual		Minor
11305525	Playground Repairs/Maintenance	25	Insurances Summary	\$1,000	\$967	\$967	-\$33 Based on actual		Minor
11305811	Neerigabby Rec Ground	25	Insurances Summary	\$900	\$721	\$721	-\$179 Based on actual		Minor
11305812	Parks/Gardens General	25	Insurances Summary	\$250	\$0	\$0	-\$250 Based on actual		Minor
11305813	Woodridge Recreation Grounds	25	Insurances Summary	\$160	\$1,095	\$1,095	\$935 Based on actual		Minor
11403013	TV Retransmission System-11403013	25	Insurances Summary	\$420	\$395	\$395	-\$25 Based on actual		Minor
11507020	Gingin Library Operating Expenditure	25	Insurances Summary	\$200	\$0	\$0	-\$200 Based on actual		Minor
11507040	Other Expenses - Guilderton Library	25	Insurances Summary	\$240	\$222	\$222	-\$18 Based on actual		Minor
11608126	Old Granville Building-11608126	25	Insurances Summary	\$1,700	\$1,648	\$1,648	-\$52 Based on actual		Minor
12205110	Gingin Rural Industrial Depot	25	Insurances Summary	\$650	\$0	\$0	-\$650 Based on actual		Minor
12205126	Gingin Depot	25	Insurances Summary	\$2,800	\$3,258	\$3,258	\$458 Based on actual		Minor
12205130	Lancelin Depot	25	Insurances Summary	\$130	\$117	\$117	-\$13 Based on actual		Minor
12205133	Bus Shelter Maintenance	25	Insurances Summary	\$250	\$236	\$236	-\$14 Based on actual		Minor
12205145	Traffic Signs/Equipment	25	Insurances Summary	\$10	\$5	\$5	-\$5 Based on actual		Minor
13107125	Gingin Sale Yards Maintenance	25	Insurances Summary	\$145	\$134	\$134	-\$11 Based on actual		Minor
13208205	Guilderton Caravan Park Maintenance	25	Insurances Summary	\$6,315	\$6,085	\$6,085	-\$230 Based on actual		Minor
13205820	Scenic Lookouts	25	Insurances Summary	\$28	\$25	\$25	-\$3 Based on actual		Minor
13205825	Information Bays-13205825	25	Insurances Summary	\$150	\$143	\$143	-\$7 Based on actual		Minor
13205827	Entry Statements	25	Insurances Summary	\$350	\$404	\$404	\$54 Based on actual		Minor
13205830	Jim Gordon V. C. Trail	25	Insurances Summary	\$270	\$248	\$248	-\$22 Based on actual		Minor
13205843	Guilderton Visitor Centre-13205843	25	Insurances Summary	\$230	\$216	\$216	-\$14 Based on actual		Minor
13205845	GG Pioneer Pavilion	25	Insurances Summary	\$135	\$124	\$124	-\$11 Based on actual		Minor
13701011	Gingin Railway Station	25	Insurances Summary	\$1,585	\$0	\$0	-\$1,585 Based on actual		Minor
14203103	Office Building Mtce	25	Insurances Summary	\$7,400	\$7,279	\$7,279	-\$121 Based on actual		Minor
14203105	Lancelin Office Expenses	25	Insurances Summary	\$85	\$82	\$82	-\$3 Based on actual		Minor
14206105	Insurances-142	25	Insurances Summary	\$37,854	-\$258	-\$258	-\$38,112 Based on actual - LGIS Credit applied.		Significant
14206010	Insurance - Public Liability	25	Insurances Summary	\$117,320	\$104,134	\$104,134	-\$13,186 Based on actual		Moderate
14307100	Workers Comp Insurance	25	Insurances Summary	\$85,000	\$145,047	\$145,047	\$60,047 Based on actual		Significant
14404130	Plant - Insurances	25	Insurances Summary	\$62,000	\$57,857	\$57,857	-\$4,143 Based on actual		Minor
14703129	Brockman Street Linenyard Bldg.	25	Insurances Summary	\$500	\$553	\$553	-\$53 Based on actual		Minor
14703145	Gingin CWA Building Lot 134 Constable Street	25	Insurances Summary	\$550	\$521	\$521	-\$29 Based on actual		Minor
14703214	Guilderton Store Mtce	25	Insurances Summary	\$1,500	\$1,503	\$1,503	-\$3 Based on actual		Minor
14703220	Horan St Building Maintenance (Hons-Men in Sheds)	25	Insurances Summary	\$1,000	\$973	\$973	-\$27 Based on actual		Minor
14703251	Land Sale Costs	25	Insurances Summary	\$0	\$1,390	\$1,390	\$1,390 Based on actual		Minor
14703253	Insurance - General Costs	25	Insurances Summary	\$20,000	-\$3,660	\$17,000	-\$3,000 LGIS Refund		Minor
	<b>25 Total</b>			<b>\$487,076</b>	<b>\$452,570</b>	<b>\$490,177</b>	<b>\$33,101</b>		
04107110	Travelling	28	Other Expenditure Summary	\$15,000	\$5,020	\$15,000	\$0 No change		No change
04107113	Meeting Attendance Fees	28	Other Expenditure Summary	\$63,125	\$64,563	\$60,125	\$0 No change		No change
04107115	Conference/Training Expenses	28	Other Expenditure Summary	\$10,000	\$0	\$10,000	\$0 No change		No change
04107125	President's Allowance	28	Other Expenditure Summary	\$14,000	\$7,000	\$14,000	\$0 No change		No change
04107126	Deputy President's Allowance	28	Other Expenditure Summary	\$3,500	\$1,750	\$3,500	\$0 No change		No change
04107128	IT Allowance	28	Other Expenditure Summary	\$16,226	\$7,965	\$16,226	\$0 No change		No change
04107150	Subscriptions-041	28	Other Expenditure Summary	\$45,126	\$41,766	\$45,126	\$0 No change		No change
04107156	Discretionary Sponsorship Fund	28	Other Expenditure Summary	\$1,500	\$0	\$1,500	\$0 Shire President Fund		No change
04107160	Public Relations	28	Other Expenditure Summary	\$0	\$150	\$0	\$0 No change - journal required		No change
04107165	Other Expenses-041	28	Other Expenditure Summary	\$2,500	\$410	\$2,350	-\$150 Transfer portion of budget between ie codes		Minor
04012308	Loan Guarantee Fee - Treasury	28	Other Expenditure Summary	\$15,144	\$13,969	\$13,969	-\$1,175 Based on actual		Minor



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COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
03011209	Bank Charges - No Gst	28	Other Expenditure Summary	\$3,460	\$1,568	\$3,460	\$0 No change		No change
03011210	Bank Charges With Gst	28	Other Expenditure Summary	\$55,000	\$12,727	\$55,000	\$0 No change		No change
03011235	Valuation Expenses	28	Other Expenditure Summary	\$24,000	\$4,485	\$24,000	\$0 No change		No change
03011245	Title/Company Searches	28	Other Expenditure Summary	\$500	\$614	\$615	\$115 Based on actual expenditure		Minor
30101770	Rates Incentive Prize Expenditure	28	Other Expenditure Summary	\$3,500	\$498	\$3,500	\$0 No change		No change
05107010	Shire Fire Fighting/Firebreaks Non CSL (General Ledger)	28	Other Expenditure Summary	\$9,500	\$0	\$9,500	\$0 No change		No change
05307010	Rural Watch Scheme	28	Other Expenditure Summary	\$1,000	\$1,000	\$1,000	\$0 No change		No change
05307019	CCTV Lancelin - Maintenance	28	Other Expenditure Summary	\$70	\$0	\$70	\$0 No change		No change
05307020	Other Expenses-053 - Rangers	28	Other Expenditure Summary	\$500	\$0	\$500	\$0 No change		No change
05307042	Fines Enforcement Charges	28	Other Expenditure Summary	\$10,000	\$10,765	\$10,000	\$0 No change		No change
07203016	Lancelin Doctor Service Costs	28	Other Expenditure Summary	\$20,800	\$0	\$20,800	\$0 No change		No change
07402107	Subscriptions-074	28	Other Expenditure Summary	\$900	\$0	\$900	\$0 No change		No change
07407056	Health Allocation Waste	28	Other Expenditure Summary	-\$70,000	\$0	\$0	\$70,000 schedules no longer required		Significant
07607025	Fly Control - Management Costs	28	Other Expenditure Summary	\$0	\$14	\$0	\$0 No change - journal required		No change
07707010	Ambulance Services	28	Other Expenditure Summary	\$24,000	\$0	\$24,000	\$0 No change		No change
06107020	GG School (includes Chaplain Project)	28	Other Expenditure Summary	\$5,000	\$5,000	\$5,000	\$0 Approved Shire funding - 3 year commitment		No change
06107035	LA Primary School Canberra Camp - Biannual	28	Other Expenditure Summary	\$0	\$1,000	\$2,000	\$2,000 Canberra Camp. Official Account 11307035		Minor
06205005	Lancelin Community Bus	28	Other Expenditure Summary	\$0	\$1,455	\$2,000	\$2,000 Contribution to LA Community & Sporting Club towards running costs of the community bus		Minor
10507052	Elen Brockman Integrated Catchment Environment	28	Other Expenditure Summary	\$15,000	\$15,000	\$15,000	\$0 No change		No change
10507055	Lower Moore River Working Group Environmental	28	Other Expenditure Summary	\$5,000	\$5,000	\$5,000	\$0 No change		No change
10507065	Moore Catchment Council Environmental Allocation	28	Other Expenditure Summary	\$5,000	\$5,000	\$5,000	\$0 No change		No change
10507088	Transfer to Restricted Cash - Coastal Erosion Volant	28	Other Expenditure Summary	\$50,000	\$0	\$0	-\$50,000 Will be transferred to reserve - account 10559025 and will be equal to the income received from coastal erosion levy less expenses incurred.		Significant
10601107	Subscriptions-106	28	Other Expenditure Summary	\$2,000	\$0	\$2,000	\$0 No change		No change
10601200	Advertising	28	Other Expenditure Summary	\$2,000	\$0	\$2,000	\$0 No change		No change
10601210	Advertising - Developers/Other	28	Other Expenditure Summary	\$0	\$206	\$0	\$0 No change - journal required		No change
10703115	CG Community Resource Centre	28	Other Expenditure Summary	\$10,000	\$10,000	\$10,000	\$0 No change		No change
11305121	GG Pistol Club	28	Other Expenditure Summary	\$0	\$15	\$15	\$15 Based on actual		Minor
11307035	Gingin Shire Community Festivals	28	Other Expenditure Summary	\$14,742	\$6,742	\$14,702	-\$40 Variation of \$1,960 to be included in revised budget.		Minor
13207007	Community Act Public Liability Insurance	28	Other Expenditure Summary	\$3,467	\$3,319	\$3,467	\$0 No change		No change
13207008	Community Development Fund	28	Other Expenditure Summary	\$2,500	\$400	\$2,500	\$0 No change		No change
13207037	Community Grants Program	28	Other Expenditure Summary	\$8,000	\$2,100	\$8,000	\$0 No change		No change
13307045	Tfr Wages to Waste	28	Other Expenditure Summary	-\$70,000	\$0	\$0	\$70,000 Salaries and wages allocation amended to distribute across schedules fortnightly rather than annually		Significant
13701000	Commercial Leases - Legal Fees	28	Other Expenditure Summary	\$2,500	\$843	\$2,500	\$0 No change		No change
13701005	Commercial Leases - Other	28	Other Expenditure Summary	\$8,000	\$0	\$8,000	\$0 No change		No change
13701011	Gingin Railway Station	28	Other Expenditure Summary	\$2,500	\$1,250	\$2,500	\$0 No change		No change
14202000	Cents Rounding Account	28	Other Expenditure Summary	\$0	\$0	\$0	\$0 Rounding account - incremental		No change
14202170	Subscriptions-142	28	Other Expenditure Summary	\$2,800	\$168	\$168	-\$2,632 LGMA subscriptions paid from 4107150		Minor

**Detailed Statement of Comprehensive Income  
Budget Review 2020/21**

COA	Description	IC Summary	Inc/Exp Analysis Summary	Original Budget	YTD to 18/03/21	Projected Annual Budget	Final Variations	Explanation	Level of Variance
14202105	Postage & Freight	28	Other Expenditure Summary	\$0	\$130	\$0	\$0	No change - journal required	No change
14202200	Advertising & Publications	28	Other Expenditure Summary	\$60,060	\$21,569	\$60,060	\$0	No change	No change
14202220	Other Expenses-142	28	Other Expenditure Summary	\$785	\$0	\$785	\$0	Transfer portion of budget to ie 236	No change
14202230	Financial Services/Consulting	28	Other Expenditure Summary	\$1,634	\$0	\$1,634	\$0	No change	No change
14204055	Debtors Provision For Doubtful Debts - 142	28	Other Expenditure Summary	\$10,000	\$85	\$10,000	\$0	No change	No change
14302107	Subscriptions-143	28	Other Expenditure Summary	\$4,500	\$0	\$4,500	\$0	No change	No change
14703119	DFES - Council Properties ESL	28	Other Expenditure Summary	\$8,820	\$8,465	\$8,820	\$0	No change	No change
14707112	Salary Package - Paradigm (expenditure)	28	Other Expenditure Summary	\$0	\$9,740	\$0	\$0	Novated leases - will be cleared at end of year	No change
12317990	Realisation Of Assets-123	14	Profit On Asset Disposals	\$0	\$50,801	\$0	\$0	No cash - realisation of assets	No change
<b>28 Total</b>				<b>\$422,656</b>	<b>\$322,553</b>	<b>\$512,792</b>	<b>\$90,136</b>		
<b>Subtotal</b>				<b>\$17,781,804</b>	<b>\$10,081,759</b>	<b>\$18,285,149</b>	<b>\$403,345</b>		
05115018	ESL - Capital Grant - Vehicles	12	Grants & Subs (Non-Operating)	\$1,650,000	\$0	\$1,650,000	\$0	No change	No change
05115019	ESL - Capital Grant - Buildings	12	Grants & Subs (Non-Operating)	\$2,401,500	\$0	\$2,401,500	\$0	No change	No change
06215052	Youth Contributions and Grant Income	12	Grants & Subs (Non-Operating)	-\$2,000	\$0	\$0	\$2,000	Moved to operating grants	Minor
11213015	RBFS Grant - Boat Launch Facility - Planning Study	12	Grants & Subs (Non-Operating)	\$0	-\$43,227	-\$43,227	-\$43,227	Carried over from 19/20 - not included in original budget. Income received in 2020/21 covering remaining project costs incurred 20/21 plus additional from prior year - account 11259079	Significant
11213022	Lancelin Foreshore Development - Cunliffe Street Ca12	12	Grants & Subs (Non-Operating)	-\$250,000	\$0	-\$250,000	\$0	No change	No change
11313040	Contributions & Donations	12	Grants & Subs (Non-Operating)	-\$1,082,612	\$0	-\$1,101,384	-\$18,692	GG Outdoor Activity Space Grant (Dept of Comm)- 234000 GG Outdoor Activity Space Bendigo Bank Grant-150000 GG Outdoor Activity Space Grant (LRCP)-367890 GG Outdoor Activity Space WG Contr 38000 Gina Fewster POS Contribution to Works Transfer from Trust-34892 LA State/BMX Park Stage 2 Grant (C Porter Funding)-169000 Guilderton Toilets - LRCP Grant-46022 - Cingin football Club contribution to lights \$62,500	Significant
11313040	Contributions & Donations	12	Grants & Subs (Non-Operating)	\$0	-\$125,440	\$0	\$0	No change - journal required	No change
11315074	GG Pistol Club - Demolish & Rebuild Complex (incom)	12	Grants & Subs (Non-Operating)	-\$40,250	\$0	\$0	\$40,250	Gingin Pistol Club is managing this project. Shire is making a contribution towards the project only - Account 11359056	Significant
12215050	Government Road Grants - RRG	12	Grants & Subs (Non-Operating)	\$642,969	\$0	-\$642,969	\$0	No change	No change
12215055	Government Road Grants - Agricultural Line Route - 12	12	Grants & Subs (Non-Operating)	-\$3,424,871	-\$2,413,294	-\$2,413,294	\$11,577	Based on actual	Moderate
12215070	Government Road Grants - Agricultural Line Route - 12	12	Grants & Subs (Non-Operating)	-\$3,698,425	-\$3,666,225	-\$3,666,225	\$32,200	Based on actual	Significant
12215075	Government Road Grants - R to R	12	Grants & Subs (Non-Operating)	-\$582,112	\$0	-\$582,112	\$0	No change	No change
<b>12 Total</b>				<b>-\$12,774,739</b>	<b>-\$6,248,186</b>	<b>-\$12,750,631</b>	<b>\$24,108</b>		
12317500	Profit On Sale Of Assets-123	14	Profit On Asset Disposals	\$0	-\$73,597	-\$73,597	-\$73,597	Profit on sale of assets	Significant
14717136	Insurance Reimbursements-147	14	Profit On Asset Disposals	\$0	-\$50,801	-\$50,801	-\$50,801	Insurance reimbursement, SGG	Significant
14717136	Insurance Reimbursements-147	14	Profit On Asset Disposals	\$0	-\$600	-\$600	-\$600	Based on actual	Minor
<b>14 Total</b>				<b>\$0</b>	<b>-\$125,088</b>	<b>-\$125,088</b>	<b>-\$125,088</b>		
10607400	Loss On Sale Of Assets-106	29	Loss On Sale Of Assets Summary	\$0	\$2,543	\$2,543	\$2,543	Loss on sale of assets	Minor
12307400	Loss On Sale Of Assets-123	20	Loss On Sale Of Assets Summary	\$0	\$8,363	\$8,363	\$8,363	Loss on sale of assets	Moderate
<b>29 Total</b>				<b>\$0</b>	<b>\$10,905</b>	<b>\$10,906</b>	<b>\$10,906</b>		

Code	Description	Opening Balance	Transfers In Budget	Transfers In Proposed	Transfers Out Budget	Transfers Out Proposed	Proposed Additional Transfers Out	Proposed Closing Balance
01	LSL, Annual, Sick Leave and Staff Contingency	428,449.86	2,912.00	1,985.00	-	34,685.00	-	395,749.86
02	Office Equipment Reserve	2,935.71	69.00	48.00	-	-	2,983.71	-
03	Plant and Equipment Reserve	1,832,540.03	8,985.00	147,200.93	157,638.00	199,133.00	508,236.00	1,272,371.96
05	Land and Buildings Reserve	1,103,923.96	4,976.00	3,392.00	137,960.00	182,560.00	498,007.00	426,348.96
06	Guilderton Caravan Park Reserve	35,586.86	246.00	168.00	-	-	36,670.00	915.14
07	Shire Recreation Development Reserve	74,922.71	518.00	353.00	50,000.00	50,000.00	-	25,275.21
08	Redfield Park Reserve	31,379.48	217.00	148.00	-	-	-	31,527.48
09	Ocean Farm Recreation Reserve	31,972.02	215.00	147.00	-	-	-	31,219.02
10	Tip Rationalisation Reserve	1,293,667.43	24,634.00	22,208.00	10,000.00	10,000.00	-	1,305,875.43
11	Lancelin Community Sport and Recreation Reserve	79,513.33	425.00	290.00	-	-	43,018.00	36,785.33
13	Community Infrastructure	2,124.85	15.00	22,010.00	-	-	-	24,134.85
14	Staff Housing Reserve	33,464.27	231.00	157.00	-	-	-	33,621.27
15	Future Infrastructure Reserve	589,136.54	3,507.00	40,411.00	209,103.00	209,103.00	-	420,444.54
16	Guilderton Country Club Reserve	14,493.92	63.00	43.00	-	-	-	14,539.92
17	Coastal Management Reserve - Coastal Inundation	-	-	124,750.15	-	-	-	124,750.15
18	Guilderton Foreshore Reserve	-	-	29,810.71	-	-	-	29,810.71
19	Unspent Grants Reserve - DFES Grant	-	-	8,674.44	-	-	8,674.44	-
20	Unspent Grants Reserve - Youth Services Website Grant	-	-	5,000.00	5,000.00	5,000.00	-	-
21	Seniors Housing Reserve	-	-	80,956.95	-	-	-	80,956.95
22	Gingin Railway Station Reserve	-	-	5,730.83	-	-	-	5,730.83
23	Subdivisions Reserve - Batlia-Axe LA3 & LA90	-	-	2,639.71	-	-	2,639.71	-
24	Contributions to Roads Reserve - Cullialla Road Intersection	-	-	45,000.00	-	-	-	45,000.00
25	Subdivisions Reserve - Edgar Subdivision	-	-	2,750.00	-	-	2,750.00	-
26	Subdivisions Reserve - Price - Lot 30 Hopkins Street Planning	-	-	23,000.00	-	-	23,000.00	-
27	Subdivisions Reserve - Donaldson Subdivision	-	-	2,500.00	-	-	2,500.00	-
28	Contribution to Roads Reserve - Cowalla Road Intersection	-	-	16,000.00	16,000.00	16,000.00	-	-
29	Contribution to Roads Reserve - Ghirna Road	-	-	3,000.00	-	-	-	3,000.00
30	Subdivisions Reserve - Harris M Subdivision	-	-	1,280.00	-	-	1,280.00	-
31	Contribution to Roads Reserve - Balance of Muni Funds	-	-	957,384.00	500,497.00	833,725.00	123,659.00	-
32	Community Infrastructure Reserve - Lower Coastal Fire Control	-	-	25,194.00	-	-	-	25,194.00
33	Community Infrastructure Reserve - Gingin Logo Plates	-	-	7,857.07	7,584.00	7,629.00	-	228.07
34	Community Infrastructure Reserve - Gingin Ambulance	-	-	42,000.00	-	-	-	42,000.00
35	Community Infrastructure Reserve - Concept Plan for Granville Park	-	-	2,850.00	2,850.00	2,850.00	-	-
36	Community Infrastructure - Lancelin Ambulance	-	-	12,900.00	-	-	-	12,900.00
37	Coastal Management Reserve - BEN Signs	-	-	21,710.00	21,710.00	21,710.00	-	-
		5,553,210.47	47,013.00	1,659,548.79	1,118,342.00	1,572,795.00	1,253,417.88	4,386,546.40



**11.3. REGULATORY AND DEVELOPMENT SERVICES**

Nil

**11.4. OPERATIONS**

Nil

**12. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**13. COUNCILLORS' OFFICIAL REPORTS**

Nil

**14. NEW BUSINESS OF AN URGENT NATURE**

Nil

**15. MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC**

Nil

**16. CLOSURE**

There being no further business, the Shire President declared the meeting closed at 5:23 pm.

The next Ordinary Meeting of Council will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on Tuesday, 20 April 2021 commencing at 3.00 pm.

These Minutes are confirmed as the official record of the Special Meeting of the Gingin Shire Council held on 6 April 2021.

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Councillor C W Fewster  
Shire President  
20 April 2021