

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
			Summ					
2031001	Valuation Expense	02	Material & Contracts	\$12,000.00	\$6,000.00	\$310.44	\$5,689.56	
2031299	Admin Costs Allocated - Rates	90	Reallocation Codes	\$41,561.36	\$20,778.00	\$20,107.63	\$670.37	
2032299	Admin Costs Allocated - General Purpose	90	Reallocation Codes	\$10,390.34	\$5,190.00	\$5,026.93	\$163.07	
2041001	MEMBERS TRAVELLING	08	Other Expenditure	\$5,250.00	\$2,622.00	\$1,051.04	\$1,570.96	
2041002	MEMBERS CONFERENCE EXPENSES	02	Material & Contracts	\$5,000.00	\$2,496.00	\$2,595.45	-\$99.45	
2041004	Presidents Allowance	08	Other Expenditure	\$12,350.00	\$6,174.00	\$6,175.00	-\$1.00	
2041005	Deputy Presidents Allowance	08	Other Expenditure	\$3,088.00	\$1,542.00	\$1,543.75	-\$1.75	
2041006	MEMBERS ATTENDANCE FEES	08	Other Expenditure	\$27,500.00	\$13,746.00	\$12,426.00	\$1,320.00	
2041008	COMMUNICATIONS ALLOWANCE	08	Other Expenditure	\$14,700.00	\$7,350.00	\$6,300.00	\$1,050.00	
2041009	MEMBERS TRAINING	08	Other Expenditure	\$17,500.00	\$8,748.00	\$670.00	\$8,078.00	
2041010	COUNCIL BADGES AND BROACHES	02	Material & Contracts	\$500.00	\$246.00	\$293.69	-\$47.69	
2041011	Councillors Photograph	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2041015	Refreshments & Reception	02	Material & Contracts	\$10,000.00	\$4,998.00	\$3,703.46	\$1,294.54	
2041016	ANNUAL STAFF PARTY	02	Material & Contracts	\$1,500.00	\$750.00	\$0.00	\$750.00	
2041017	Public Relations Expense	02	Material & Contracts	\$500.00	\$246.00	\$0.00	\$246.00	
2041020	Chamber Maintenance	02	Material & Contracts	\$0.00	\$0.00	\$1,564.85	-\$1,564.85	
2041021	Members Insurance	07	Insurance	\$11,900.00	\$5,946.00	\$12,322.00	-\$6,376.00	
2041022	Subscriptions & Publications - Members of Council	02	Material & Contracts	\$7,250.00	\$3,624.00	\$7,228.66	-\$3,604.66	
2041024	Stationery	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2041028	DONATIONS TO COMMUNITY & SPORTING GROUPS	02	Material & Contracts	\$2,250.00	\$1,122.00	\$0.00	\$1,122.00	
2041028	DONATIONS TO COMMUNITY & SPORTING GROUPS	08	Other Expenditure	\$2,250.00	\$1,128.00	\$1,750.00	-\$622.00	
2041030	MEMBERS EXPENSES - OTHER	08	Other Expenditure	\$1,500.00	\$750.00	\$0.00	\$750.00	
2041299	Admin Costs Allocated - Members of Council	90	Reallocation Codes	\$316,905.37	\$158,448.00	\$153,320.65	\$5,127.35	
2042001	Salaries - Other Governance	01	Employee Costs	\$473,655.00	\$236,826.00	\$239,633.14	-\$2,807.14	
2042002	Superannuation - Governance	01	Employee Costs	\$63,810.00	\$31,902.00	\$31,618.85	\$283.15	
2042006	ADMIN STAFF - RENTAL SUBSIDY	01	Employee Costs	\$20,000.00	\$9,996.00	\$4,550.00	\$5,446.00	
2042007	Admin Costs Allocated	90	Reallocation Codes	\$51,951.70	\$25,974.00	\$25,134.57	\$839.43	
2042010	STUDY COSTS - OTHER GOVERNANCE	01	Employee Costs	\$3,000.00	\$1,500.00	\$0.00	\$1,500.00	
2042011	STAFF TRAINING - OTHER GOVERNANCE	01	Employee Costs	\$10,000.00	\$4,992.00	\$2,289.09	\$2,702.91	
2042012	STAFF CONFERENCES - OTHER GOVERNANCE	01	Employee Costs	\$3,500.00	\$1,746.00	\$1,666.97	\$79.03	
2042014	Uniform Allowance	01	Employee Costs	\$2,000.00	\$996.00	\$355.50	\$640.50	
2042015	Fringe Benefits Tax	01	Employee Costs	\$20,000.00	\$10,000.00	\$4,540.00	\$5,460.00	
2042016	Removal Expenses	01	Employee Costs	\$5,000.00	\$2,496.00	\$0.00	\$2,496.00	
2042024	ADMIN STAFF HOUSING MAINT ALLOCATION	98	Housing Costs Allocated/Recovere	\$55,612.59	\$27,804.00	\$14,145.20	\$13,658.80	Reallocations will be impacted by depreciation when raised
2042025	M/VEHICLE OPERATING COSTS - ADMIN	02	Material & Contracts	\$10,000.00	\$4,998.00	\$0.00	\$4,998.00	
2042025	M/VEHICLE OPERATING COSTS - ADMIN	90	Reallocation Codes	\$4,750.00	\$2,370.00	\$5,062.75	-\$2,692.75	
2042030	PRINTING AND STATIONERY	02	Material & Contracts	\$8,500.00	\$4,242.00	\$2,161.72	\$2,080.28	
2042031	Office Equipment Maintenance	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	

Budget Variances as at 31/12/2020

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
2042032	Computer Equipment Maintenance	01	Employee Costs	\$1,500.00	\$750.00	\$4,385.43	-\$3,635.43	
2042032	Computer Equipment Maintenance	02	Material & Contracts	\$74,750.00	\$37,362.00	\$72,559.47	-\$35,197.47	Budgeted expenditure complete, Timing only
2042033	Telephone and Facsimile Expense	02	Material & Contracts	\$20,500.00	\$10,248.00	\$5,825.01	\$4,422.99	
2042034	Advertising - Other Governance	02	Material & Contracts	\$7,500.00	\$3,750.00	\$0.00	\$3,750.00	
2042035	INSURANCE	07	Insurance	\$21,750.00	\$10,872.00	\$21,553.30	-\$10,681.30	Budgeted expenditure complete, Timing only
2042036	POSTAGE, FREIGHT & OTHER	02	Material & Contracts	\$2,000.00	\$990.00	\$1,265.75	-\$275.75	
2042037	Subscriptions & Publications - Other Governance	02	Material & Contracts	\$9,000.00	\$4,500.00	\$8,522.51	-\$4,022.51	
2042039	PHOTOCOPIER MAINTENANCE AGREEMENT EXPENSE	02	Material & Contracts	\$12,750.00	\$6,372.00	\$4,003.62	\$2,368.38	
2042040	NEWROC - Governance	02	Material & Contracts	\$13,000.00	\$6,498.00	\$13,000.00	-\$6,502.00	
2042045	Admin Building Maintenance	01	Employee Costs	\$2,750.00	\$1,374.00	\$5,097.08	-\$3,723.08	
2042045	Admin Building Maintenance	02	Material & Contracts	\$15,720.00	\$7,860.00	\$7,273.99	\$586.01	
2042045	Admin Building Maintenance	03	Utilities	\$8,250.00	\$4,122.00	\$2,885.07	\$1,236.93	
2042045	Admin Building Maintenance	07	Insurance	\$2,400.00	\$1,200.00	\$2,727.45	-\$1,527.45	
2042045	Admin Building Maintenance	90	Reallocation Codes	\$24,716.00	\$12,348.00	\$7,308.25	\$5,039.75	
2042046	Admin Grounds Maintenance	01	Employee Costs	\$7,000.00	\$3,498.00	\$1,157.55	\$2,340.45	
2042046	Admin Grounds Maintenance	02	Material & Contracts	\$14,695.00	\$7,350.00	\$0.00	\$7,350.00	
2042046	Admin Grounds Maintenance	03	Utilities	\$2,000.00	\$1,002.00	\$171.58	\$830.42	
2042046	Admin Grounds Maintenance	90	Reallocation Codes	\$16,100.00	\$8,052.00	\$1,620.58	\$6,431.42	
2042050	Office Expenses - Other	01	Employee Costs	\$0.00	\$0.00	\$2,480.97	-\$2,480.97	
2042050	Office Expenses - Other	02	Material & Contracts	\$2,000.00	\$996.00	\$542.73	\$453.27	
2042050	Office Expenses - Other	90	Reallocation Codes	\$0.00	\$0.00	\$3,473.34	-\$3,473.34	
2042055	Consultancy Costs	02	Material & Contracts	\$60,000.00	\$30,000.00	\$32,210.00	-\$2,210.00	
2042058	AUDIT FEES/EXPENSES	02	Material & Contracts	\$47,500.00	\$23,748.00	\$1,328.18	\$22,419.82	Audit yet to be completed, Timing only
2042059	VALUATION EXPENSES	02	Material & Contracts	\$1,500.00	\$750.00	\$0.00	\$750.00	
2042060	Title Searches	02	Material & Contracts	\$150.00	\$72.00	\$26.70	\$45.30	
2042061	Legal Expenses	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2042062	Debt Recovery Expenses	02	Material & Contracts	\$7,500.00	\$3,750.00	\$0.00	\$3,750.00	
2042066	INSURANCE CLAIMS EXPENSE	07	Insurance	\$3,000.00	\$1,500.00	\$0.00	\$1,500.00	
2042070	BANK FEES AND CHARGES	08	Other Expenditure	\$2,500.00	\$1,248.00	\$198.75	\$1,049.25	
2042073	MERCHANT FEES	08	Other Expenditure	\$1,250.00	\$624.00	\$797.32	-\$173.32	
2042080	Bad Debts Written Off	08	Other Expenditure	\$2,000.00	\$996.00	\$0.00	\$996.00	
2042090	Rounding	08	Other Expenditure	\$0.00	\$0.00	-\$0.03	\$0.03	
2042290	Depreciation - Other Governance	05	Depreciation (Ex Asset Register)	\$40,176.43	\$20,088.00	\$0.00	\$20,088.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2042291	Loss on Sale of Assets - Other Governance	04	Loss On Disposal Of Assets	\$1,250.00	\$624.00	\$0.00	\$624.00	

Budget Variances as at 31/12/2020

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
			Summ					
2042299	Less Admin Costs Recovered	90	Reallocation Codes	-\$1,039,034.00	-\$519,516.00	-\$502,690.79	-\$16,825.21	Reallocations will be impacted by depreciation when raised
2051001	FESA EVENTS FOR RECOVERY	01	Employee Costs	\$250.00	\$120.00	\$0.00	\$120.00	
2051001	FESA EVENTS FOR RECOVERY	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2051001	FESA EVENTS FOR RECOVERY	90	Reallocation Codes	\$534.70	\$258.00	\$0.00	\$258.00	
2051005	Fire Protection - Burning/Control	01	Employee Costs	\$540.00	\$270.00	\$1,254.79	-\$984.79	
2051005	Fire Protection - Burning/Control	02	Material & Contracts	\$500.00	\$246.00	\$341.59	-\$95.59	
2051005	Fire Protection - Burning/Control	90	Reallocation Codes	\$1,356.40	\$666.00	\$2,151.60	-\$1,485.60	
2051010	Fire Insurance	07	Insurance	\$110.00	\$54.00	\$46.41	\$7.59	
2051012	STANDPIPE EXPENSES	03	Utilities	\$4,750.00	\$2,370.00	\$2,003.24	\$366.76	
2051290	Depreciation - Fire Prevention	05	Depreciation (Ex Asset Register)	\$642.43	\$318.00	\$0.00	\$318.00	
2051299	Admin Costs Allocated - Fire Prevention	90	Reallocation Codes	\$15,585.51	\$7,788.00	\$7,540.38	\$247.62	
2052001	Animal Control	01	Employee Costs	\$100.00	\$48.00	\$0.00	\$48.00	
2052001	Animal Control	02	Material & Contracts	\$12,750.00	\$6,372.00	\$4,296.75	\$2,075.25	
2052001	Animal Control	90	Reallocation Codes	\$223.50	\$102.00	\$0.00	\$102.00	
2052299	Admin Costs Allocated - Animal Control	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	
2053003	Emergency Services - Sundry Expenditure	02	Material & Contracts	\$300.00	\$150.00	\$103.63	\$46.37	
2053299	Admin Costs Allocated - Emergency Services	90	Reallocation Codes	\$15,585.51	\$7,788.00	\$7,540.38	\$247.62	
2054002	SAM TRAILER EXPENSES	02	Material & Contracts	\$1,000.00	\$498.00	\$661.75	-\$163.75	
2054290	Depreciation - OLPS	05	Depreciation (Ex Asset Register)	\$1,125.60	\$558.00	\$0.00	\$558.00	
2054299	Admin Costs Allocated - Law, Order & Public Safety	90	Reallocation Codes	\$1,039.03	\$516.00	\$502.68	\$13.32	
2071001	NEWHealth Expenses.	02	Material & Contracts	\$18,000.00	\$9,000.00	\$11,021.39	-\$2,021.39	
2071299	Admin Costs Allocated - Preventative Services Inspection	90	Reallocation Codes	\$1,039.03	\$516.00	\$502.68	\$13.32	
2072001	Mosquito Control	02	Material & Contracts	\$750.00	\$372.00	\$0.00	\$372.00	
2073010	Analytical Expenses	02	Material & Contracts	\$500.00	\$246.00	\$180.00	\$66.00	
2074001	DOCTORS VEHICLE EXPENSES	90	Reallocation Codes	\$12,500.00	\$6,246.00	\$5,469.80	\$776.20	
2074002	Doctors House Bldg Mtce	01	Employee Costs	\$2,750.00	\$1,374.00	\$133.10	\$1,240.90	
2074002	Doctors House Bldg Mtce	02	Material & Contracts	\$1,490.00	\$738.00	\$448.15	\$289.85	
2074002	Doctors House Bldg Mtce	03	Utilities	\$3,680.00	\$1,836.00	\$1,801.72	\$34.28	
2074002	Doctors House Bldg Mtce	07	Insurance	\$875.00	\$432.00	\$1,006.22	-\$574.22	
2074002	Doctors House Bldg Mtce	90	Reallocation Codes	\$5,577.50	\$2,778.00	\$186.34	\$2,591.66	
2074040	DOCTOR RECRUITMENT/MEDICAL PRACTICE EXPENSES	02	Material & Contracts	\$90,910.00	\$45,456.00	\$45,454.54	\$1.46	
2074041	TRAYNING PORTION OF DOCTOR'S HOUSE RENT	02	Material & Contracts	\$8,100.00	\$4,050.00	\$0.00	\$4,050.00	
2074290	Depreciation - Other Health	05	Depreciation (Ex Asset Register)	\$5,971.28	\$2,982.00	\$0.00	\$2,982.00	
2074291	Loss on Sale of Assets - Other Health	04	Loss On Disposal Of Assets	\$3,800.00	\$1,896.00	\$0.00	\$1,896.00	
2074299	Admin Costs Allocated - Other Health	90	Reallocation Codes	\$11,117.66	\$5,556.00	\$5,378.85	\$177.15	
2081001	Play Group Mtce	01	Employee Costs	\$500.00	\$246.00	\$437.20	-\$191.20	
2081001	Play Group Mtce	02	Material & Contracts	\$1,040.00	\$522.00	\$320.57	\$201.43	
2081001	Play Group Mtce	03	Utilities	\$1,150.00	\$570.00	\$357.25	\$212.75	

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2081001	Play Group Mtce	07	Insurance	\$275.00	\$132.00	\$299.36	-\$167.36	
2081001	Play Group Mtce	90	Reallocation Codes	\$1,280.00	\$630.00	\$612.08	\$17.92	
2081002	Donations - Community Groups	08	Other Expenditure	\$1,000.00	\$498.00	\$200.00	\$298.00	
2081004	Donation - Wheatbelt Agcare	08	Other Expenditure	\$500.00	\$246.00	\$0.00	\$246.00	
2081299	Admin Costs Allocated - Care of Families & Children	90	Reallocation Codes	\$1,039.03	\$516.00	\$502.68	\$13.32	
2082005	CEACA CONTRIBUTION	08	Other Expenditure	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	
2082006	MOTOR PASS CHARGES - PENSIONER FUEL CARD USAGE	02	Material & Contracts	\$500.00	\$246.00	\$276.79	-\$30.79	
2082007	MINOR MENS SHED EXPENDITURE	02	Material & Contracts	\$0.00	\$0.00	\$103.63	-\$103.63	
2082008	Fuel Card - Pensioners	02	Material & Contracts	\$0.00	\$0.00	-\$206.82	\$206.82	
2082290	DEPRECIATION - AGED CARE	05	Depreciation (Ex Asset Register)	\$23,823.16	\$11,910.00	\$0.00	\$11,910.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2082291	Admin Costs Allocated - Aged Care	90	Reallocation Codes	\$25,975.85	\$12,984.00	\$12,567.29	\$416.71	
2084001	CONTRIBUTION TOWARDS THE SCHOOL	01	Employee Costs	\$8,125.00	\$4,062.00	\$2,236.75	\$1,825.25	
2084001	CONTRIBUTION TOWARDS THE SCHOOL	02	Material & Contracts	\$3,750.00	\$1,878.00	\$0.00	\$1,878.00	
2084001	CONTRIBUTION TOWARDS THE SCHOOL	03	Utilities	\$5,000.00	\$2,502.00	\$0.00	\$2,502.00	
2084001	CONTRIBUTION TOWARDS THE SCHOOL	90	Reallocation Codes	\$21,693.75	\$10,848.00	\$4,005.02	\$6,842.98	
2084290	Depreciation - Families & Children	05	Depreciation (Ex Asset Register)	\$4,529.06	\$2,262.00	\$0.00	\$2,262.00	
2084299	Admin Costs Allocated - Other Education	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	
2091001	STAFF HOUSING BLDG MTCE	01	Employee Costs	\$6,800.00	\$3,360.00	\$878.28	\$2,481.72	
2091001	STAFF HOUSING BLDG MTCE	02	Material & Contracts	\$34,070.00	\$16,992.00	\$21,353.55	-\$4,361.55	
2091001	STAFF HOUSING BLDG MTCE	03	Utilities	\$17,540.00	\$8,730.00	\$6,343.44	\$2,386.56	
2091001	STAFF HOUSING BLDG MTCE	07	Insurance	\$4,400.00	\$2,178.00	\$4,924.06	-\$2,746.06	
2091001	STAFF HOUSING BLDG MTCE	90	Reallocation Codes	\$14,552.00	\$7,200.00	\$1,229.61	\$5,970.39	
2091097	Admin Costs Allocated	90	Reallocation Codes	\$21,300.20	\$10,650.00	\$10,305.22	\$344.78	
2091098	Staff Housing Costs Allocated	98	Housing Costs Allocated/Recovere	-\$98,298.20	-\$49,146.00	-\$34,728.94	-\$14,417.06	Reallocations will be impacted by depreciation when raised
2091290	DEPRECIATION - STAFF HOUSING	05	Depreciation (Ex Asset Register)	\$16,490.13	\$8,244.00	\$0.00	\$8,244.00	
2092005	Community Housing/SPQ Bldg Mtce	01	Employee Costs	\$3,500.00	\$1,740.00	\$74.46	\$1,665.54	
2092005	Community Housing/SPQ Bldg Mtce	02	Material & Contracts	\$4,080.00	\$2,034.00	\$1,284.14	\$749.86	
2092005	Community Housing/SPQ Bldg Mtce	03	Utilities	\$2,460.00	\$1,206.00	\$805.89	\$400.11	
2092005	Community Housing/SPQ Bldg Mtce	07	Insurance	\$700.00	\$348.00	\$868.24	-\$520.24	
2092005	Community Housing/SPQ Bldg Mtce	90	Reallocation Codes	\$7,270.00	\$3,612.00	\$104.24	\$3,507.76	
2092010	Aged Persons Bldg Mtce	01	Employee Costs	\$4,500.00	\$2,226.00	\$966.04	\$1,259.96	
2092010	Aged Persons Bldg Mtce	02	Material & Contracts	\$11,240.00	\$5,598.00	\$6,145.77	-\$547.77	
2092010	Aged Persons Bldg Mtce	03	Utilities	\$5,300.00	\$2,622.00	\$2,138.37	\$483.63	
2092010	Aged Persons Bldg Mtce	07	Insurance	\$3,700.00	\$1,836.00	\$4,277.05	-\$2,441.05	
2092010	Aged Persons Bldg Mtce	90	Reallocation Codes	\$9,310.00	\$4,608.00	\$1,352.49	\$3,255.51	
2092015	INDEPENDENT LIVING UNITS - KUNUNOPPIN	01	Employee Costs	\$4,000.00	\$1,980.00	\$690.01	\$1,289.99	
2092015	INDEPENDENT LIVING UNITS - KUNUNOPPIN	02	Material & Contracts	\$7,450.00	\$3,708.00	\$2,212.18	\$1,495.82	

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2092015	INDEPENDENT LIVING UNITS - KUNUNOPPIN	03	Utilities	\$5,250.00	\$2,598.00	\$2,691.29	-\$93.29	
2092015	INDEPENDENT LIVING UNITS - KUNUNOPPIN	07	Insurance	\$1,348.00	\$666.00	\$3,650.62	-\$2,984.62	
2092015	INDEPENDENT LIVING UNITS - KUNUNOPPIN	90	Reallocation Codes	\$8,290.00	\$4,104.00	\$966.02	\$3,137.98	
2092290	Depreciation - Other Housing	05	Depreciation (Ex Asset Register)	\$21,918.18	\$10,956.00	\$0.00	\$10,956.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2092299	Admin Costs Allocated - Other Housing	90	Reallocation Codes	\$20,780.68	\$10,386.00	\$10,053.86	\$332.14	
2101001	Domestic Refuse Collection	02	Material & Contracts	\$27,850.00	\$13,920.00	\$10,546.15	\$3,373.85	
2101002	Refuse Site Maintenance	01	Employee Costs	\$4,500.00	\$2,250.00	\$4,874.89	-\$2,624.89	
2101002	Refuse Site Maintenance	02	Material & Contracts	\$7,750.00	\$3,870.00	\$6,188.50	-\$2,318.50	
2101002	Refuse Site Maintenance	90	Reallocation Codes	\$11,845.00	\$5,916.00	\$10,843.77	-\$4,927.77	
2101003	Bulk Rubbish Pick Up	01	Employee Costs	\$0.00	\$0.00	\$481.39	-\$481.39	
2101003	Bulk Rubbish Pick Up	90	Reallocation Codes	\$0.00	\$0.00	\$1,414.39	-\$1,414.39	
2101290	Depreciation - Sanitation Household	05	Depreciation (Ex Asset Register)	\$634.24	\$312.00	\$0.00	\$312.00	
2101299	Admin Costs Allocated - Sanitation Household Refuse	90	Reallocation Codes	\$10,390.34	\$5,190.00	\$5,026.93	\$163.07	
2102001	Recycling Service Expenses	02	Material & Contracts	\$27,150.00	\$13,572.00	\$10,366.79	\$3,205.21	
2102003	Refuse Collection - Street Bins	02	Material & Contracts	\$1,050.00	\$522.00	\$391.99	\$130.01	
2102009	Tourist Information Bay Areas	01	Employee Costs	\$3,375.00	\$1,686.00	\$1,094.23	\$591.77	
2102009	Tourist Information Bay Areas	02	Material & Contracts	\$1,500.00	\$750.00	\$0.00	\$750.00	
2102009	Tourist Information Bay Areas	03	Utilities	\$4,750.00	\$2,370.00	\$1,621.91	\$748.09	
2102009	Tourist Information Bay Areas	07	Insurance	\$0.00	\$0.00	\$74.26	-\$74.26	
2102009	Tourist Information Bay Areas	90	Reallocation Codes	\$7,031.25	\$3,510.00	\$1,531.95	\$1,978.05	
2102016	Drum Muster Expenditure	02	Material & Contracts	\$750.00	\$372.00	\$0.00	\$372.00	
2102290	Depreciation - Sanitation Other	05	Depreciation (Ex Asset Register)	\$2,613.66	\$1,302.00	\$0.00	\$1,302.00	
2102299	Admin Costs Allocated - Sanitation Other	90	Reallocation Codes	\$1,558.55	\$774.00	\$754.08	\$19.92	
2103001	Town Planning Scheme	02	Material & Contracts	\$500.00	\$246.00	\$0.00	\$246.00	
2103299	Admin Costs Allocated - Town Planning & Regional Developme	90	Reallocation Codes	\$3,844.43	\$1,920.00	\$1,859.96	\$60.04	
2105001	Cemetery Operations	01	Employee Costs	\$2,500.00	\$1,248.00	\$4,802.68	-\$3,554.68	
2105001	Cemetery Operations	02	Material & Contracts	\$1,500.00	\$750.00	\$0.00	\$750.00	
2105001	Cemetery Operations	03	Utilities	\$150.00	\$72.00	\$26.36	\$45.64	
2105001	Cemetery Operations	90	Reallocation Codes	\$6,400.00	\$3,192.00	\$9,563.70	-\$6,371.70	
2105002	Public Amenities Bldg Mtce	01	Employee Costs	\$3,250.00	\$1,626.00	\$6,745.48	-\$5,119.48	
2105002	Public Amenities Bldg Mtce	02	Material & Contracts	\$15,330.00	\$7,668.00	\$1,850.09	\$5,817.91	
2105002	Public Amenities Bldg Mtce	03	Utilities	\$1,725.00	\$858.00	\$424.58	\$433.42	
2105002	Public Amenities Bldg Mtce	07	Insurance	\$700.00	\$348.00	\$458.71	-\$110.71	
2105002	Public Amenities Bldg Mtce	90	Reallocation Codes	\$29,797.50	\$14,898.00	\$9,444.19	\$5,453.81	
2105290	Depreciation - Community Amenities	05	Depreciation (Ex Asset Register)	\$2,235.54	\$1,116.00	\$0.00	\$1,116.00	
2105299	Admin Costs Allocated - Other Community Amenities	90	Reallocation Codes	\$19,429.94	\$9,714.00	\$9,400.35	\$313.65	
2111002	Town Halls and Public Bldg Mtce	01	Employee Costs	\$5,500.00	\$2,742.00	\$6,732.00	-\$3,990.00	
2111002	Town Halls and Public Bldg Mtce	02	Material & Contracts	\$49,510.00	\$24,738.00	\$23,933.65	\$804.35	

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
			Summ					
2111002	Town Halls and Public Bldg Mtce	03	Utilities	\$5,250.00	\$2,586.00	\$2,739.11	-\$153.11	
2111002	Town Halls and Public Bldg Mtce	07	Insurance	\$4,900.00	\$2,430.00	\$5,986.54	-\$3,556.54	
2111002	Town Halls and Public Bldg Mtce	90	Reallocation Codes	\$15,151.50	\$7,542.00	\$7,616.63	-\$74.63	
2111290	Depreciation - Public Halls	05	Depreciation (Ex Asset Register)	\$35,422.23	\$17,706.00	\$0.00	\$17,706.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2111299	Admin Costs Allocated - Public Halls & Civic Centres	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	
2112001	POOL MANAGEMENT - Personnel Cost	01	Employee Costs	\$0.00	\$0.00	\$14,000.00	-\$14,000.00	To be journalled to material & contracts, also Timing only
2112001	POOL MANAGEMENT - Personnel Cost	02	Material & Contracts	\$72,750.00	\$36,378.00	\$0.00	\$36,378.00	Timing only
2112002	Pool Management - Other	01	Employee Costs	\$1,000.00	\$498.00	\$0.00	\$498.00	
2112006	POOL STAFF HOUSING MAINTENANCE ALLOCATION	98	Housing Costs Allocated/Recovere	\$8,871.52	\$4,434.00	\$2,544.05	\$1,889.95	
2112010	Swimming Pool Maintenance	01	Employee Costs	\$1,750.00	\$870.00	\$1,933.60	-\$1,063.60	
2112010	Swimming Pool Maintenance	02	Material & Contracts	\$76,080.00	\$38,040.00	\$1,770.19	\$36,269.81	Timing only
2112010	Swimming Pool Maintenance	03	Utilities	\$18,750.00	\$9,372.00	\$6,278.96	\$3,093.04	
2112010	Swimming Pool Maintenance	07	Insurance	\$3,000.00	\$1,500.00	\$3,981.22	-\$2,481.22	
2112010	Swimming Pool Maintenance	90	Reallocation Codes	\$4,317.50	\$2,148.00	\$3,548.28	-\$1,400.28	
2112027	Interest on Loan 71 - Kiosk Upgrade	06	Interest Expenses	\$2,955.00	\$1,476.00	\$1,885.34	-\$409.34	
2112290	Depreciation - Swimming Areas	05	Depreciation (Ex Asset Register)	\$32,073.72	\$16,032.00	\$0.00	\$16,032.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2112299	Admin Costs Allocated - Swimming Areas	90	Reallocation Codes	\$20,780.68	\$10,386.00	\$10,053.86	\$332.14	
2113005	Recreation Facilities Bldg Mtce	01	Employee Costs	\$3,000.00	\$1,494.00	\$1,953.83	-\$459.83	
2113005	Recreation Facilities Bldg Mtce	02	Material & Contracts	\$9,920.00	\$4,950.00	\$3,767.42	\$1,182.58	
2113005	Recreation Facilities Bldg Mtce	03	Utilities	\$3,000.00	\$1,500.00	\$2,315.92	-\$815.92	
2113005	Recreation Facilities Bldg Mtce	07	Insurance	\$1,200.00	\$588.00	\$1,412.86	-\$824.86	
2113005	Recreation Facilities Bldg Mtce	90	Reallocation Codes	\$12,228.00	\$6,102.00	\$6,081.34	\$20.66	
2113010	Recreation Facilities Grounds Mtce	01	Employee Costs	\$37,750.00	\$18,846.00	\$13,916.56	\$4,929.44	
2113010	Recreation Facilities Grounds Mtce	02	Material & Contracts	\$12,000.00	\$5,988.00	\$8,202.09	-\$2,214.09	
2113010	Recreation Facilities Grounds Mtce	03	Utilities	\$575.00	\$282.00	\$74.08	\$207.92	
2113010	Recreation Facilities Grounds Mtce	07	Insurance	\$1,940.00	\$966.00	\$2,197.61	-\$1,231.61	
2113010	Recreation Facilities Grounds Mtce	90	Reallocation Codes	\$81,592.50	\$40,728.00	\$23,240.35	\$17,487.65	Reallocations will be impacted by depreciation when raised
2113015	Town Dam Maintenance	01	Employee Costs	\$1,000.00	\$498.00	\$1,980.13	-\$1,482.13	
2113015	Town Dam Maintenance	02	Material & Contracts	\$2,025.00	\$1,008.00	\$5,537.27	-\$4,529.27	
2113015	Town Dam Maintenance	03	Utilities	\$1,500.00	\$750.00	\$740.89	\$9.11	
2113015	Town Dam Maintenance	07	Insurance	\$0.00	\$0.00	\$45.65	-\$45.65	
2113015	Town Dam Maintenance	90	Reallocation Codes	\$2,560.00	\$1,272.00	\$4,358.87	-\$3,086.87	
2113026	INTEREST ON SS LOAN - BOWLS SURFACE	06	Interest Expenses	\$805.00	\$396.00	\$492.74	-\$96.74	
2113027	Interest on Loan 69 - Sporting Club Refurbishment	06	Interest Expenses	\$9,810.00	\$4,896.00	\$6,025.23	-\$1,129.23	



Budget Variances as at 31/12/2020

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
2113290	Depreciation - Other Rec & Sport	05	Depreciation (Ex Asset Register)	\$80,195.92	\$40,092.00	\$0.00	\$40,092.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2113299	Admin Costs Allocated - Other Recreation & Sport	90	Reallocation Codes	\$20,780.68	\$10,386.00	\$10,053.86	\$332.14	
2114001	LIBRARY OPERATING COSTS	02	Material & Contracts	\$2,950.00	\$1,470.00	\$423.01	\$1,046.99	
2114001	LIBRARY OPERATING COSTS	07	Insurance	\$50.00	\$24.00	\$0.00	\$24.00	
2114002	Books-Lost, stolen, repaired or purchased	02	Material & Contracts	\$200.00	\$96.00	\$0.00	\$96.00	
2114299	Admin Costs Allocated - Libraries	90	Reallocation Codes	\$25,975.85	\$12,984.00	\$12,567.29	\$416.71	
2115001	Anzac Memorial Maintenance	01	Employee Costs	\$0.00	\$0.00	\$41.60	-\$41.60	
2115001	Anzac Memorial Maintenance	02	Material & Contracts	\$500.00	\$246.00	\$0.00	\$246.00	
2115001	Anzac Memorial Maintenance	90	Reallocation Codes	\$0.00	\$0.00	\$58.24	-\$58.24	
2115005	History of Trayning Book	02	Material & Contracts	\$0.00	\$0.00	-\$45.45	\$45.45	
2115010	Yelbeni Museum Bldg Mtce	01	Employee Costs	\$1,072.63	\$534.00	\$0.00	\$534.00	
2115010	Yelbeni Museum Bldg Mtce	02	Material & Contracts	\$1,072.63	\$534.00	\$93.44	\$440.56	
2115010	Yelbeni Museum Bldg Mtce	07	Insurance	\$1,072.63	\$534.00	\$74.26	\$459.74	
2115010	Yelbeni Museum Bldg Mtce	90	Reallocation Codes	\$1,329.61	\$654.00	\$0.00	\$654.00	
2115290	Depreciation - Other Culture	05	Depreciation (Ex Asset Register)	\$3,236.64	\$1,614.00	\$0.00	\$1,614.00	
2122001	Road Maintenance - Council	01	Employee Costs	\$93,250.00	\$46,620.00	\$51,546.14	-\$4,926.14	
2122001	Road Maintenance - Council	02	Material & Contracts	\$125,000.00	\$62,496.00	\$13,069.46	\$49,426.54	Timing only
2122001	Road Maintenance - Council	90	Reallocation Codes	\$335,711.70	\$167,844.00	\$103,154.97	\$64,689.03	Reallocations will be impacted by depreciation when raised
2122010	Footpath Maintenance	01	Employee Costs	\$250.00	\$120.00	\$0.00	\$120.00	
2122010	Footpath Maintenance	02	Material & Contracts	\$250.00	\$120.00	\$0.00	\$120.00	
2122010	Footpath Maintenance	90	Reallocation Codes	\$575.00	\$276.00	\$0.00	\$276.00	
2122025	Roads/Street Cleaning	01	Employee Costs	\$150.00	\$72.00	\$0.00	\$72.00	
2122025	Roads/Street Cleaning	02	Material & Contracts	\$3,500.00	\$1,746.00	\$0.00	\$1,746.00	
2122025	Roads/Street Cleaning	90	Reallocation Codes	\$286.50	\$138.00	\$0.00	\$138.00	
2122027	TRAFFIC SIGNS/EQUIP/WAGES	02	Material & Contracts	\$5,000.00	\$2,496.00	\$0.00	\$2,496.00	
2122035	Depot Building Maintenance	01	Employee Costs	\$3,250.00	\$1,620.00	\$2,056.48	-\$436.48	
2122035	Depot Building Maintenance	02	Material & Contracts	\$9,720.00	\$4,854.00	\$1,531.18	\$3,322.82	
2122035	Depot Building Maintenance	03	Utilities	\$5,300.00	\$2,646.00	\$1,707.99	\$938.01	
2122035	Depot Building Maintenance	07	Insurance	\$1,425.00	\$708.00	\$1,619.95	-\$911.95	
2122035	Depot Building Maintenance	90	Reallocation Codes	\$7,831.00	\$3,912.00	\$2,879.08	\$1,032.92	
2122036	Street Lighting	03	Utilities	\$20,150.00	\$10,074.00	\$8,698.31	\$1,375.69	
2122037	ROMAN ROADS SYSTEM	02	Material & Contracts	\$6,100.00	\$3,048.00	\$6,090.94	-\$3,042.94	
2122039	Wheatbelt Secondary Freight Network	02	Material & Contracts	\$6,000.00	\$3,000.00	\$0.00	\$3,000.00	
2122290	Depreciation - Roads, Depot, Etc.	05	Depreciation (Ex Asset Register)	\$522,294.44	\$261,144.00	\$0.00	\$261,144.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2123291	Loss on Sale of Asset - Road Plant	04	Loss On Disposal Of Assets	\$965.00	\$480.00	\$0.00	\$480.00	
2123292	Admin Costs Allocated	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
		Summ						
2123600	MINOR EQUIPMENT PURCHASES	02	Material & Contracts	\$10,000.00	\$4,992.00	\$1,312.38	\$3,679.62	
2124001	Airstrip Maintenance	01	Employee Costs	\$4,250.00	\$2,124.00	\$1,598.75	\$525.25	
2124001	Airstrip Maintenance	02	Material & Contracts	\$1,500.00	\$750.00	\$197.24	\$552.76	
2124001	Airstrip Maintenance	03	Utilities	\$1,250.00	\$624.00	\$102.79	\$521.21	
2124001	Airstrip Maintenance	07	Insurance	\$0.00	\$0.00	\$1,706.98	-\$1,706.98	
2124001	Airstrip Maintenance	90	Reallocation Codes	\$9,742.50	\$4,866.00	\$2,330.97	\$2,535.03	
2124290	Depreciation - Airstrip	05	Depreciation (Ex Asset Register)	\$7,471.88	\$3,732.00	\$0.00	\$3,732.00	
2124299	Admin Costs Allocated - Aerodromes	90	Reallocation Codes	\$1,039.03	\$516.00	\$502.68	\$13.32	
2131003	LANDCARE - M/VEHICLE COSTS	90	Reallocation Codes	\$0.00	\$0.00	\$3,381.35	-\$3,381.35	
2131022	Vermin Control	02	Material & Contracts	\$100.00	\$48.00	\$100.00	-\$52.00	
2131025	Tree Planter Expenses	02	Material & Contracts	\$900.00	\$450.00	\$514.75	-\$64.75	
2131049	Review Trayning Hydralogical data	02	Material & Contracts	\$3,500.00	\$1,746.00	\$0.00	\$1,746.00	
2131290	Depreciation - Rural Services	05	Depreciation (Ex Asset Register)	\$3,545.94	\$1,770.00	\$0.00	\$1,770.00	
2131299	Admin Costs Allocated - Rural Services	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	
2132001	Billyacatting Reserve	01	Employee Costs	\$1,125.00	\$558.00	\$170.03	\$387.97	
2132001	Billyacatting Reserve	02	Material & Contracts	\$1,125.00	\$558.00	\$0.00	\$558.00	
2132001	Billyacatting Reserve	90	Reallocation Codes	\$0.00	\$0.00	\$238.04	-\$238.04	
2132002	CARAVAN PARK MAINTENANCE	01	Employee Costs	\$9,000.00	\$4,488.00	\$3,177.32	\$1,310.68	
2132002	CARAVAN PARK MAINTENANCE	02	Material & Contracts	\$11,405.00	\$5,700.00	\$16,427.40	-\$10,727.40	Expenditure higher than budgeted
2132002	CARAVAN PARK MAINTENANCE	03	Utilities	\$7,250.00	\$3,612.00	\$332.88	\$3,279.12	
2132002	CARAVAN PARK MAINTENANCE	07	Insurance	\$325.00	\$156.00	\$366.84	-\$210.84	
2132002	CARAVAN PARK MAINTENANCE	90	Reallocation Codes	\$22,137.50	\$11,052.00	\$5,172.27	\$5,879.73	
2132019	ANNUAL EVENTS/CENTENARY	02	Material & Contracts	\$1,000.00	\$498.00	\$2,745.45	-\$2,247.45	
2132021	VISITOR CENTRE - MOU NEWROC	08	Other Expenditure	\$6,500.00	\$3,246.00	\$0.00	\$3,246.00	
2132025	Area Promotion Advertising	02	Material & Contracts	\$1,000.00	\$498.00	\$1,127.50	-\$629.50	
2132043	First Caravan Display Shelter	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2132290	Depreciation - Tourism & Area Promotion	05	Depreciation (Ex Asset Register)	\$5,440.12	\$2,718.00	\$0.00	\$2,718.00	
2132299	Admin Costs Allocated - Tourism & Area Promotion	90	Reallocation Codes	\$27,014.88	\$13,506.00	\$13,069.98	\$436.02	
2133010	BCITF Levy	08	Other Expenditure	\$100.00	\$48.00	\$0.00	\$48.00	
2133012	BUILDING SURVEYOR COSTS	08	Other Expenditure	\$500.00	\$246.00	\$0.00	\$246.00	
2133299	Admin Costs Allocated - Building Control	90	Reallocation Codes	\$5,195.17	\$2,592.00	\$2,513.48	\$78.52	
2134002	FUEL FACILITY OPERATING EXPENDITURE	01	Employee Costs	\$0.00	\$0.00	\$139.94	-\$139.94	
2134002	FUEL FACILITY OPERATING EXPENDITURE	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2134002	FUEL FACILITY OPERATING EXPENDITURE	90	Reallocation Codes	\$0.00	\$0.00	\$195.92	-\$195.92	
2134290	DEPRECIATION - OTHER ECONOMIC SERVICES	05	Depreciation (Ex Asset Register)	\$2,700.97	\$1,350.00	\$0.00	\$1,350.00	
2134299	Admin Costs Allocated - Other Economic Services	90	Reallocation Codes	\$2,597.59	\$1,296.00	\$1,256.75	\$39.25	
2134300	INTEREST ON LOAN 68 - FUEL FACILITY	06	Interest Expenses	\$2,690.00	\$1,338.00	\$1,674.52	-\$336.52	
2134301	INTEREST - LOAN 70 - TRAYNING UNMANNED FUEL FACILITY	06	Interest Expenses	\$1,145.00	\$570.00	\$759.85	-\$189.85	
2141001	Private Works Expenses	01	Employee Costs	\$1,250.00	\$624.00	\$2,690.10	-\$2,066.10	



COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
			Summ					
2141001	Private Works Expenses	02	Material & Contracts	\$500.00	\$246.00	\$685.47	-\$439.47	
2141001	Private Works Expenses	17	Fees And Charges	\$0.00	\$0.00	-\$181.82	\$181.82	
2141001	Private Works Expenses	90	Reallocation Codes	\$3,687.50	\$1,836.00	\$5,046.48	-\$3,210.48	
2141299	ADMIN COSTS ALLOCATED - PRIVATE WORKS	90	Reallocation Codes	\$2,597.59	\$1,296.00	\$1,256.05	\$39.55	
2142001	WORKS SUPERVISOR - TRAINING/CONFERENCE EXP	01	Employee Costs	\$2,000.00	\$996.00	\$0.00	\$996.00	
2142002	WORKS SUPERVISOR - MOTOR VEHICLE	90	Reallocation Codes	\$13,750.00	\$6,870.00	\$8,375.86	-\$1,505.86	
2142003	WORKS SUPERVISOR - ADMINISTRATION	01	Employee Costs	\$92,250.00	\$46,122.00	\$48,604.86	-\$2,482.86	
2142003	WORKS SUPERVISOR - ADMINISTRATION	90	Reallocation Codes	\$0.00	\$0.00	\$1,021.91	-\$1,021.91	
2142004	WORKS SUPERVISOR - OTHER COSTS	02	Material & Contracts	\$2,000.00	\$996.00	\$462.62	\$533.38	
2142005	WORKS TEAM - VEHICLE	90	Reallocation Codes	\$0.00	\$0.00	\$6,642.23	-\$6,642.23	
2142010	Works Team - Superannuation	01	Employee Costs	\$72,511.00	\$36,252.00	\$27,155.94	\$9,096.06	
2142011	Works Team - Sick Pay	01	Employee Costs	\$7,830.00	\$3,912.00	\$10,178.41	-\$6,266.41	
2142012	WORKS TEAM - ANNUAL LEAVE	01	Employee Costs	\$48,070.00	\$24,030.00	\$17,503.26	\$6,526.74	
2142014	Works Team - R.D.O.'s	01	Employee Costs	\$0.00	\$0.00	-\$638.39	\$638.39	
2142015	Works Team - Protective Clothing	01	Employee Costs	\$5,500.00	\$2,748.00	\$431.23	\$2,316.77	
2142016	Works Team - Allowances	01	Employee Costs	\$45,595.00	\$22,794.00	\$15,657.43	\$7,136.57	
2142016	Works Team - Allowances	90	Reallocation Codes	\$0.00	\$0.00	\$8,936.46	-\$8,936.46	
2142017	Works Team - Back Pay	01	Employee Costs	\$0.00	\$0.00	\$371.33	-\$371.33	
2142017	Works Team - Back Pay	90	Reallocation Codes	\$0.00	\$0.00	\$519.86	-\$519.86	
2142019	WORKS TEAM - WORKCARE	01	Employee Costs	\$19,250.00	\$9,624.00	\$18,069.79	-\$8,445.79	
2142020	Works Team - Other Costs	01	Employee Costs	\$1,500.00	\$750.00	\$156.16	\$593.84	
2142021	Works Team - Public Holiday	01	Employee Costs	\$20,798.00	\$10,398.00	\$1,646.10	\$8,751.90	
2142022	WORKS TEAM - RENTAL SUBSIDY	01	Employee Costs	\$15,000.00	\$7,500.00	\$6,706.05	\$793.95	
2142024	WORKS STAFF HOUSING MAINT ALLOCATION	98	Housing Costs Allocated/Recover	\$33,814.09	\$16,902.00	\$18,039.69	-\$1,137.69	
2142030	STAFF PRESENTATIONS & GRATUITY	01	Employee Costs	\$500.00	\$246.00	\$0.00	\$246.00	
2142040	TRAINING, CONFERENCES & TRAVEL	01	Employee Costs	\$500.00	\$246.00	\$3,165.19	-\$2,919.19	
2142040	TRAINING, CONFERENCES & TRAVEL	02	Material & Contracts	\$4,500.00	\$2,250.00	\$0.00	\$2,250.00	
2142041	OHS AND TOOLBOX MEETINGS	01	Employee Costs	\$8,250.00	\$4,116.00	\$304.66	\$3,811.34	
2142041	OHS AND TOOLBOX MEETINGS	02	Material & Contracts	\$3,750.00	\$1,872.00	\$0.00	\$1,872.00	
2142041	OHS AND TOOLBOX MEETINGS	07	Insurance	\$2,500.00	\$1,248.00	\$0.00	\$1,248.00	
2142041	OHS AND TOOLBOX MEETINGS	90	Reallocation Codes	\$0.00	\$0.00	\$32.59	-\$32.59	
2142044	ADVERTISING - PUBLIC WORKS O/HEADS	02	Material & Contracts	\$0.00	\$0.00	\$151.51	-\$151.51	
2142199	Less - Allocated to Works (PWO's)	90	Reallocation Codes	-\$724,587.00	-\$362,292.00	-\$268,547.27	-\$93,744.73	Reallocations will be impacted by depreciation when raised
2142290	DEPRECIATION - PUBLIC WORKS O/H	05	Depreciation (Ex Asset Register)	\$454.62	\$222.00	\$0.00	\$222.00	
2142299	ADMIN COSTS ALLOCATED - PWO	90	Reallocation Codes	\$337,582.15	\$168,786.00	\$163,324.32	\$5,461.68	
2142300	Loss on Trade in of Vehicle - Public Works O/H	04	Loss On Disposal Of Assets	\$7,800.00	\$3,900.00	\$0.00	\$3,900.00	
2143001	PLANT REPAIRS - WAGES & O/HEAD	02	Material & Contracts	\$90,092.50	\$45,042.00	\$0.00	\$45,042.00	Should be GL 2143001
2143002	PARTS, REPAIRS & HIRE EXTERNAL	01	Employee Costs	\$0.00	\$0.00	\$1,242.16	-\$1,242.16	

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
			Summ					
2143002	PARTS, REPAIRS & HIRE EXTERNAL	02	Material & Contracts	\$0.00	\$0.00	\$46,773.92	-\$46,773.92	Budgeted to incorrect GL
2143002	PARTS, REPAIRS & HIRE EXTERNAL	90	Reallocation Codes	\$0.00	\$0.00	\$1,851.14	-\$1,851.14	
2143003	Tyres and Tubes	02	Material & Contracts	\$25,000.00	\$12,498.00	\$3,950.92	\$8,547.08	
2143004	INSURANCE & LICENCES	02	Material & Contracts	\$0.00	\$0.00	\$55,006.75	-\$55,006.75	Wrong GL Used for Insurance
2143004	INSURANCE & LICENCES	07	Insurance	\$49,500.00	\$24,750.00	\$7,453.19	\$17,296.81	Wrong GL Used for Insurance, underbudgeted for Plant Insurance
2143005	Fuels and Oils	02	Material & Contracts	\$102,500.00	\$51,246.00	\$20,417.30	\$30,828.70	Did not budget for Reallocation Code
2143005	Fuels and Oils	90	Reallocation Codes	\$0.00	\$0.00	\$22,384.79	-\$22,384.79	Did not budget for Reallocation Code
2143006	Expendable Tools	02	Material & Contracts	\$1,000.00	\$498.00	\$349.09	\$148.91	
2143010	PLANT INSURANCE CLAIMS EXPENSE	02	Material & Contracts	\$1,000.00	\$498.00	\$0.00	\$498.00	
2143099	Less POC's Allocated to Works	90	Reallocation Codes	-\$265,343.00	-\$132,666.00	-\$108,122.70	-\$24,543.30	Reallocations will be impacted by depreciation when raised
2143100	Depreciation - Plant Operation	05	Depreciation (Ex Asset Register)	\$90,338.46	\$45,168.00	\$0.00	\$45,168.00	Depreciation wont be raised until after 2019/20 Audit Finalised
2143199	Less Plant Dep'n Allocated to Works	90	Reallocation Codes	\$0.00	\$0.00	-\$38,008.37	\$38,008.37	Reallocations will be impacted by depreciation when raised
2144001	MATERIALS PURCHASED (FUELS)	02	Material & Contracts	\$0.00	\$0.00	\$29,180.01	-\$29,180.01	Offset by GL 2144099
2144099	LESS ALLOCATED TO WORKS	90	Reallocation Codes	\$0.00	\$0.00	-\$22,572.11	\$22,572.11	Offset by GL 2144001
2145001	Gross Salary and Wages	01	Employee Costs	\$0.00	\$0.00	\$562,924.69	-\$562,924.69	Offset by GL 2145099
2145002	WORKERS COMPENSATION	01	Employee Costs	\$0.00	\$0.00	\$4,387.66	-\$4,387.66	
2145005	Unallocated Salaries & Wages	01	Employee Costs	\$0.00	\$0.00	\$391.10	-\$391.10	
2145005	Unallocated Salaries & Wages	90	Reallocation Codes	\$0.00	\$0.00	\$382.07	-\$382.07	
2145099	Salaries & Wages Allocated	01	Employee Costs	\$0.00	\$0.00	-\$562,924.69	\$562,924.69	Offset by GL 2145001
2146001	Vacant Land Costs	01	Employee Costs	\$0.00	\$0.00	\$76.36	-\$76.36	
3031300	Rates Levied - GRV/UV	10	Rates	-\$1,189,884.00	-\$1,189,884.00	-\$1,177,505.94	-\$12,378.06	Rates raised less than budgeted
3031302	Discount on Rates	10	Rates	\$51,000.00	\$25,506.00	\$47,068.14	-\$21,562.14	Discount claimed less than budgeted
3031303	Rates Written Off	08	Other Expenditure	\$2,500.00	\$1,248.00	\$0.00	\$1,248.00	
3031303	Rates Written Off	10	Rates	\$2,500.00	\$1,248.00	\$59.42	\$1,188.58	
3032300	EXGRATIA RATES	10	Rates	-\$11,250.00	-\$5,622.00	-\$11,001.17	\$5,379.17	
3032301	Rates Non Payment Penalty	18	Interest Earnings	-\$4,000.00	-\$1,998.00	-\$2,865.33	\$867.33	
3032302	Instalment Plan Interest	18	Interest Earnings	-\$1,000.00	-\$498.00	-\$1,406.19	\$908.19	
3032303	Instalment Plan Admin fee	17	Fees And Charges	-\$1,350.00	-\$672.00	-\$315.00	-\$357.00	
3032306	GRANTS COMMISSION - UNTIED GRANT	11	Grants, Contributions & Subsidies	-\$556,555.00	-\$278,278.00	-\$282,357.50	\$4,079.50	
3032320	INTEREST - LEAVE RESERVE	18	Interest Earnings	-\$225.85	-\$108.00	-\$5.71	-\$102.29	
3032321	INTEREST - PLANT RESERVE	18	Interest Earnings	-\$5,919.27	-\$2,958.00	-\$114.23	-\$2,843.77	
3032322	INTEREST - BUIDLING RESERVE	18	Interest Earnings	-\$1,410.98	-\$702.00	-\$14.92	-\$687.08	

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
		Summ						
3032324	INTEREST - FACILITIES RESERVE	18	Interest Earnings	-\$753.50	-\$372.00	-\$1.90	-\$370.10	
3032325	INTEREST - MEDICAL RESERVE	18	Interest Earnings	-\$704.73	-\$348.00	-\$14.02	-\$333.98	
3032326	INTEREST - REFUSE RESERVE	18	Interest Earnings	-\$292.11	-\$144.00	-\$7.37	-\$136.63	
3032327	INTEREST - SWIMMING POOL RESERVE	18	Interest Earnings	-\$91.62	-\$42.00	-\$6.29	-\$35.71	
3032328	INTEREST EARNED - MUNICIPAL	18	Interest Earnings	-\$1,500.00	-\$750.00	-\$3,600.62	\$2,850.62	
3032330	Interest - Performance & Retention Reserve	18	Interest Earnings	-\$115.85	-\$54.00	\$0.00	-\$54.00	
3042053	Sundry Debtor Debt Recovery Costs on charged	13	Reimbursements - Operating	-\$1,000.00	-\$498.00	\$0.00	-\$498.00	
3042062	Rates Debt Recovery Costs on charged	13	Reimbursements - Operating	-\$6,000.00	-\$3,000.00	\$0.00	-\$3,000.00	
3042310	Housing Rent - Admin Staff	17	Fees And Charges	-\$20,000.00	-\$9,996.00	-\$4,550.00	-\$5,446.00	
3042315	Insurance Rebates	19	Other Revenue	-\$7,500.00	-\$3,750.00	-\$11,578.38	\$7,828.38	
3042320	Commission - Police Licensing	19	Other Revenue	-\$6,250.00	-\$3,120.00	-\$2,951.54	-\$168.46	
3042350	Reimbursements - Other Governance	13	Reimbursements - Operating	-\$500.00	-\$246.00	-\$1,709.80	\$1,463.80	
3042352	ADMIN GRANT INCOME	11	Grants, Contributions & Subsidies	-\$54,979.00	-\$27,490.00	-\$24,990.91	-\$2,499.09	
3051301	CONTRIBUTIONS - FESA	12	Grants, Contributions & Subsidies	-\$468,182.00	-\$234,090.00	\$0.00	-\$234,090.00	Timing only
3051303	FIRE INFRINGEMENTS	17	Fees And Charges	\$0.00	\$0.00	-\$1,750.00	\$1,750.00	
3052302	ANIMAL REGISTRATION FEES	17	Fees And Charges	-\$2,000.00	-\$996.00	-\$1,702.50	\$706.50	
3053300	FESA CONTRIBUTION TO OPERATING	19	Other Revenue	-\$4,000.00	-\$1,998.00	-\$4,000.00	\$2,002.00	
3053301	ESL Non-Payment Penalty	18	Interest Earnings	-\$300.00	-\$150.00	-\$126.27	-\$23.73	
3073020	Hazardous Waste Removal Income	17	Fees And Charges	-\$250.00	-\$120.00	\$0.00	-\$120.00	
3074002	DOCTOR'S VEHICLE EXPENDITURE - CONTRIBUTIONS FROM O	13	Reimbursements - Operating	-\$8,750.00	-\$4,374.00	-\$3,191.72	-\$1,182.28	
3074003	RENT - DOCTOR'S HOUSE	17	Fees And Charges	-\$27,000.00	-\$13,500.00	-\$12,096.00	-\$1,404.00	
3074004	MEDICAL PRACTICE RECOUP FROM OTHER SHIRES	13	Reimbursements - Operating	-\$63,637.00	-\$31,818.00	-\$31,818.17	\$0.17	
3082008	Reimbursement of Fuel - Pensioners	13	Reimbursements - Operating	-\$500.00	-\$246.00	\$0.00	-\$246.00	
3092300	Non-Employee Housing Rent	17	Fees And Charges	-\$4,250.00	-\$2,124.00	-\$1,440.00	-\$684.00	
3092310	Singles Units Rent	17	Fees And Charges	-\$12,000.00	-\$6,000.00	-\$4,320.00	-\$1,680.00	
3092315	Trayning Aged Persons Units Rent	17	Fees And Charges	-\$40,500.00	-\$20,250.00	-\$19,200.00	-\$1,050.00	
3092320	Reimbursements - Other Housing	13	Reimbursements - Operating	-\$100.00	-\$48.00	-\$855.60	\$807.60	
3092330	Rent - Kununoppin ILU's	17	Fees And Charges	-\$17,280.00	-\$8,640.00	-\$8,160.00	-\$480.00	
3101300	REFUSE CHARGES	17	Fees And Charges	-\$32,500.00	-\$32,500.00	-\$32,925.48	\$425.48	
3102300	Recycling Levy	17	Fees And Charges	-\$14,120.00	-\$7,056.00	-\$14,276.47	\$7,220.47	
3102315	Drum Muster Reimbursements	13	Reimbursements - Operating	-\$250.00	-\$120.00	\$0.00	-\$120.00	
3102324	BLACK WATER DISPOSAL FEE	17	Fees And Charges	-\$2,250.00	-\$1,122.00	-\$14,218.12	\$13,096.12	Backlog of invoices from prior year
3102325	Portable Toilet Hire	17	Fees And Charges	-\$50.00	-\$24.00	\$0.00	-\$24.00	
3104301	Private S/Pool Inspection Fees	17	Fees And Charges	\$0.00	\$0.00	-\$52.23	\$52.23	
3105300	CEMETERY CHARGES	17	Fees And Charges	-\$1,300.00	-\$648.00	-\$1,636.36	\$988.36	
3111300	Hall Hire Fees - Trayning	17	Fees And Charges	-\$150.00	-\$72.00	-\$611.37	\$539.37	
3113300	Gymnasium Membership Fees	17	Fees And Charges	-\$950.00	-\$474.00	-\$500.93	\$26.93	
3113310	Gardener House Rent	17	Fees And Charges	-\$2,500.00	-\$1,248.00	-\$2,210.00	\$962.00	
3113316	CONTRIBUTIONS AND DONATIONS - OTHER RECREATION & SP	13	Reimbursements - Operating	\$0.00	\$0.00	-\$350.00	\$350.00	

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
3113323	GRANT INCOME CAPITAL SPORT & REC	12	Grants, Contributions & Subsidies	-\$249,266.00	-\$124,632.00	-\$113,302.73	-\$11,329.27	Timing only
3113328	SS LOAN 67 INTEREST- BOWLS SURFACE	18	Interest Earnings	-\$805.00	-\$402.00	\$0.00	-\$402.00	
3114300	Charges - Lost Books	17	Fees And Charges	\$0.00	\$0.00	\$39.44	-\$39.44	
3114305	Library Internet Charges	17	Fees And Charges	-\$50.00	-\$24.00	-\$11.35	-\$12.65	
3115305	Sale of History Book	17	Fees And Charges	-\$90.00	-\$42.00	-\$90.90	\$48.90	
3121300	GRANTS COMMISSION - ROAD GRANT	11	Grants, Contributions & Subsidies	-\$203,845.00	-\$101,922.00	-\$104,060.00	\$2,138.00	
3121301	Regional Road Group Grants	12	Grants, Contributions & Subsidies	-\$292,500.00	-\$146,250.00	-\$124,000.00	-\$22,250.00	Timing only
3121302	DIRECT ROAD GRANT FUNDS MRWA	11	Grants, Contributions & Subsidies	-\$116,300.00	-\$116,300.00	-\$112,860.00	-\$3,440.00	
3121310	Roads to Recovery Grant Funds	12	Grants, Contributions & Subsidies	-\$292,095.00	-\$146,046.00	-\$292,095.00	\$146,049.00	Timing only
3122300	Street Lighting Subsidy	11	Grants, Contributions & Subsidies	-\$3,655.00	-\$1,824.00	\$0.00	-\$1,824.00	
3123491	Profit on Disposal of Assets	15	Profit On Disposal Of Assets	-\$12,000.00	-\$6,000.00	\$0.00	-\$6,000.00	
3131300	Charges - Tree Planter Hire	17	Fees And Charges	-\$300.00	-\$150.00	\$0.00	-\$150.00	
3132307	Ninghan News Sales	17	Fees And Charges	-\$750.00	-\$372.00	-\$305.39	-\$66.61	
3132308	Advertising in Ninghan News	17	Fees And Charges	-\$2,500.00	-\$1,248.00	-\$800.07	-\$447.93	
3132310	Sale of Promotional Materials	17	Fees And Charges	-\$100.00	-\$48.00	-\$19.07	-\$28.93	
3132320	Caravan Park Fees	17	Fees And Charges	-\$4,500.00	-\$2,250.00	-\$7,561.41	\$5,311.41	
3133310	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND (BCIT	17	Fees And Charges	-\$100.00	-\$48.00	\$0.00	-\$48.00	
3133320	BUILDING LICENCE / PERMIT FEES	17	Fees And Charges	-\$500.00	-\$240.00	-\$23.00	-\$217.00	
3134300	SETTLEMENT AND RATE ENQUIRY FEES	17	Fees And Charges	-\$500.00	-\$246.00	-\$916.36	\$670.36	
3134305	Administration Fees	17	Fees And Charges	-\$250.00	-\$120.00	-\$197.14	\$77.14	
3141001	Private Works Income	17	Fees And Charges	-\$7,750.00	-\$3,870.00	-\$6,676.81	\$2,806.81	
3142300	WORKS SUPERVISOR - M/VEHICLE CONTRIB.	13	Reimbursements - Operating	-\$2,600.00	-\$1,296.00	-\$1,134.28	-\$161.72	
3142302	WORKS TEAM - RENT REIMBURSED	17	Fees And Charges	-\$15,000.00	-\$7,500.00	-\$6,706.05	-\$793.95	
3142303	WORKS TEAM - CONTRIBUTIONS & REIMBURSEMENTS	13	Reimbursements - Operating	\$0.00	\$0.00	-\$1,600.00	\$1,600.00	
3143301	Fuel Tax Credit	19	Other Revenue	-\$13,750.00	-\$6,870.00	-\$5,776.00	-\$1,094.00	
3144001	SALE OF MATERIALS	17	Fees And Charges	\$0.00	\$0.00	-\$17.97	\$17.97	
3145300	REIMBURSEMENTS - WORKERS COMP.	13	Reimbursements - Operating	\$0.00	\$0.00	-\$4,387.63	\$4,387.63	
4032500	Interest Transfer to Reserves	80	Transfers To Reserves	\$9,513.91	\$4,752.00	\$164.44	\$4,587.56	
4042540	ADMINISTRATION BUILDING - CAPITAL WORKS	01	Employee Costs	\$0.00	\$0.00	\$600.27	-\$600.27	
4042540	ADMINISTRATION BUILDING - CAPITAL WORKS	50	Capital Purchases (Capitalised Iter	\$74,979.00	\$37,488.00	\$8,000.00	\$29,488.00	Timing only
4042540	ADMINISTRATION BUILDING - CAPITAL WORKS	90	Reallocation Codes	\$0.00	\$0.00	\$883.01	-\$883.01	
4042563	Upgrade Server Computer	50	Capital Purchases (Capitalised Iter	\$13,500.00	\$6,750.00	\$0.00	\$6,750.00	
4042566	PURCHASE ADMINISTRATION VEHICLE	50	Capital Purchases (Capitalised Iter	\$55,500.00	\$55,500.00	\$58,174.04	-\$2,674.04	
4051002	4 Bay DFES Building	02	Material & Contracts	\$700,000.00	\$349,998.00	\$8,800.00	\$341,198.00	Timing only
4074701	Purchase Doctors Vehicle	50	Capital Purchases (Capitalised Iter	\$55,500.00	\$55,500.00	\$58,756.32	-\$3,256.32	
4112500	Principal on Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	60	Loan Principal Repayments	\$18,720.00	\$9,360.00	\$9,265.67	\$94.33	
4113511	PRINCIPAL REPAYMENT SS LOAN - BOWLS SURFACE	60	Loan Principal Repayments	\$4,645.00	\$2,322.00	\$2,299.76	\$22.24	
4113512	Principal on Loan 69 - Sporting Club Refurbishment	60	Loan Principal Repayments	\$14,325.00	\$7,158.00	\$7,102.03	\$55.97	
4113539	Trayning Sports Precinct Capital	02	Material & Contracts	\$124,633.00	\$62,316.00	\$0.00	\$62,316.00	Timing only

COA	Description	IE	Inc/Exp Analysis Summary	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comment
4113539	Trayning Sports Precinct Capital	50	Capital Purchases (Capitalised Iter	\$124,633.00	\$62,316.00	\$0.00	\$62,316.00	Timing only
4121001	Road Construction - Council	01	Employee Costs	\$42,455.00	\$21,222.00	\$0.00	\$21,222.00	Timing only
4121001	Road Construction - Council	02	Material & Contracts	\$25,000.00	\$12,498.00	\$0.00	\$12,498.00	Timing only
4121001	Road Construction - Council	90	Reallocation Codes	\$90,839.05	\$45,414.00	\$0.00	\$45,414.00	Reallocations will be impacted by depreciation when raised
4121002	Road Construction - RRG	01	Employee Costs	\$54,570.00	\$27,282.00	\$5,037.83	\$22,244.17	Timing only
4121002	Road Construction - RRG	02	Material & Contracts	\$250,750.00	\$125,370.00	\$12,280.75	\$113,089.25	Timing only
4121002	Road Construction - RRG	90	Reallocation Codes	\$174,513.20	\$87,246.00	\$11,191.94	\$76,054.06	Reallocations will be impacted by depreciation when raised
4121003	Road Construction - RTR	01	Employee Costs	\$39,100.00	\$19,548.00	\$53,951.46	-\$34,403.46	Costs higher than budgeted
4121003	Road Construction - RTR	02	Material & Contracts	\$132,515.00	\$66,258.00	\$141,782.74	-\$75,524.74	Costs higher than budgeted
4121003	Road Construction - RTR	90	Reallocation Codes	\$143,712.00	\$71,862.00	\$135,716.22	-\$63,854.22	Reallocations will be impacted by depreciation when raised
4121010	Footpath Construction - Council	01	Employee Costs	\$1,000.00	\$498.00	\$2,249.02	-\$1,751.02	
4121010	Footpath Construction - Council	02	Material & Contracts	\$33,325.00	\$16,662.00	\$37,311.00	-\$20,649.00	Timing only
4121010	Footpath Construction - Council	90	Reallocation Codes	\$2,430.00	\$1,212.00	\$4,492.96	-\$3,280.96	
4123500	Transfer to Plant Reserve	80	Transfers To Reserves	\$78,013.00	\$0.00	\$0.00	\$0.00	
4123604	PURCHASE LIGHT VEHICLES	50	Capital Purchases (Capitalised Iter	\$53,550.00	\$26,772.00	\$26,768.19	\$3.81	
4123615	Purchase of Plant	50	Capital Purchases (Capitalised Iter	\$270,000.00	\$135,000.00	\$0.00	\$135,000.00	Timing only
4132540	TRAYNING CARAVAN PARK CAPEX	02	Material & Contracts	\$24,668.00	\$12,336.00	\$6,537.50	\$5,798.50	
4134002	PRINCIPAL REPAYMENT LOAN 68 - FUEL FACILITY	60	Loan Principal Repayments	\$16,690.00	\$8,340.00	\$8,281.10	\$58.90	
4134003	PRINCIPAL - LOAN 70 - TRAYNING UNMANNED FUEL FACILITY	60	Loan Principal Repayments	\$6,890.00	\$3,444.00	\$3,420.77	\$23.23	
4142570	Replace Works Supervisor's Utility	50	Capital Purchases (Capitalised Iter	\$50,000.00	\$24,996.00	\$0.00	\$24,996.00	To be deferred
5042730	Proceeds On Disposal of Assets	20	Proceeds On Disposal Of Assets	-\$43,750.00	-\$21,870.00	-\$48,181.82	\$26,311.82	Timing only
5042731	Purchase of Doctor Vehicle - Contributions from Other Shires	14	Contributions & Reimbursements	-\$5,110.00	-\$2,550.00	\$0.00	-\$2,550.00	
5042731	Purchase of Doctor Vehicle - Contributions from Other Shires	20	Proceeds On Disposal Of Assets	\$0.00	\$0.00	-\$4,415.18	\$4,415.18	
5042732	Proceeds on Disposal of Asset	20	Proceeds On Disposal Of Assets	-\$48,200.00	-\$24,096.00	-\$51,818.18	\$27,722.18	Timing only
5042733	Realisation on Disposal of Asset	21	Realisation On Disposal Of Assets	\$48,200.00	\$24,108.00	\$0.00	\$24,108.00	Realisation wont be processed until after 2019/20 Audit finalised
5042740	Realisation A/C - Other Governance	21	Realisation On Disposal Of Assets	\$43,750.00	\$21,882.00	\$0.00	\$21,882.00	Realisation wont be processed until after 2019/20 Audit finalised
5113002	LOAN 67 (SSL) - PRINCIPAL RECEIVED	23	Self Supporting Loans Principal Re	-\$4,645.00	-\$2,322.00	\$0.00	-\$2,322.00	
5123730	PROCEEDS ON DISPOSAL OF ASSETS	20	Proceeds On Disposal Of Assets	-\$63,635.00	-\$31,812.00	-\$3,636.36	-\$28,175.64	Timing only
5123740	Realisation A/C - Road Plant Purchases	21	Realisation On Disposal Of Assets	\$63,635.00	\$31,812.00	\$0.00	\$31,812.00	Timing only
5133003	TRAYNING CARAVAN PARK - GRANT INCOME	12	Grants, Contributions & Subsidies	-\$24,668.00	-\$12,336.00	-\$11,212.73	-\$1,123.27	
5142570	Trade In Works Supervisor's Utility	20	Proceeds On Disposal Of Assets	-\$38,200.00	-\$19,098.00	\$0.00	-\$19,098.00	To be deferred
5142571	Realisation on Disposal of Assets	21	Realisation On Disposal Of Assets	\$38,200.00	\$19,098.00	\$0.00	\$19,098.00	To be deferred
9115901	Sundry Debtor - Interest/Admin Charges	18	Interest Earnings	\$0.00	\$0.00	-\$354.01	\$354.01	