Council

FINANCIAL STATEMENTS – MARCH 2021

Financial Statements

Meeting Date: 27 April 2021

Number of Pages: 60

FINANCIAL STATEMENTS

Shire of Plantagenet

FOR THE PERIOD ENDING

31 March 2021

Shire of Plantagenet
Financial Statements

CONTENTS

DESCRIPTION OF ACTIVITIES WITHIN PROGRAMS

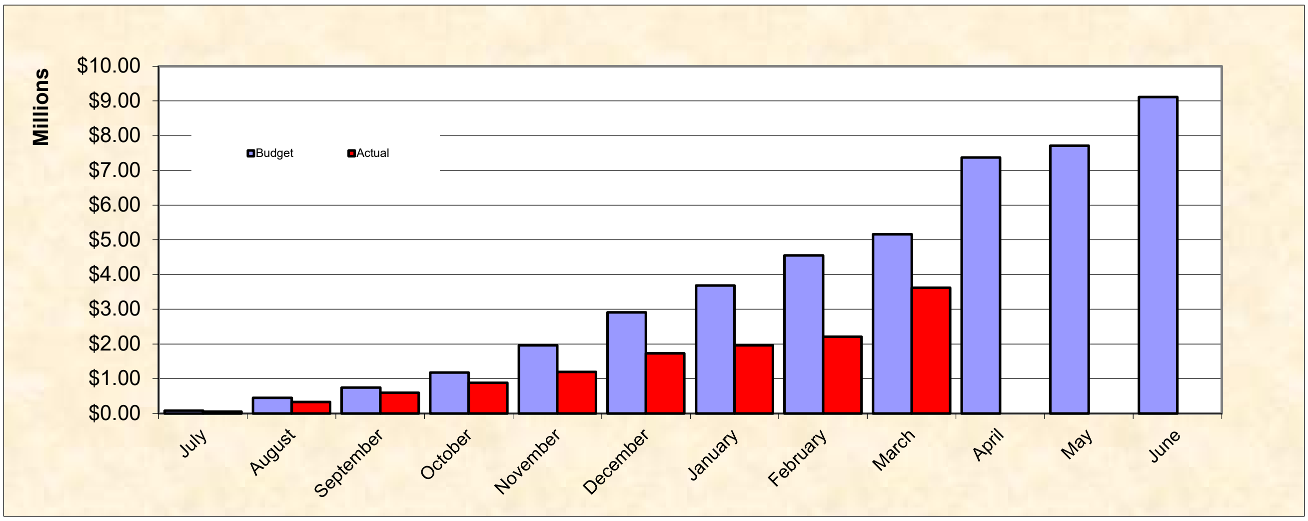
REPORT BY THE CHIEF EXECUTIVE OFFICER

Basis of the Report

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

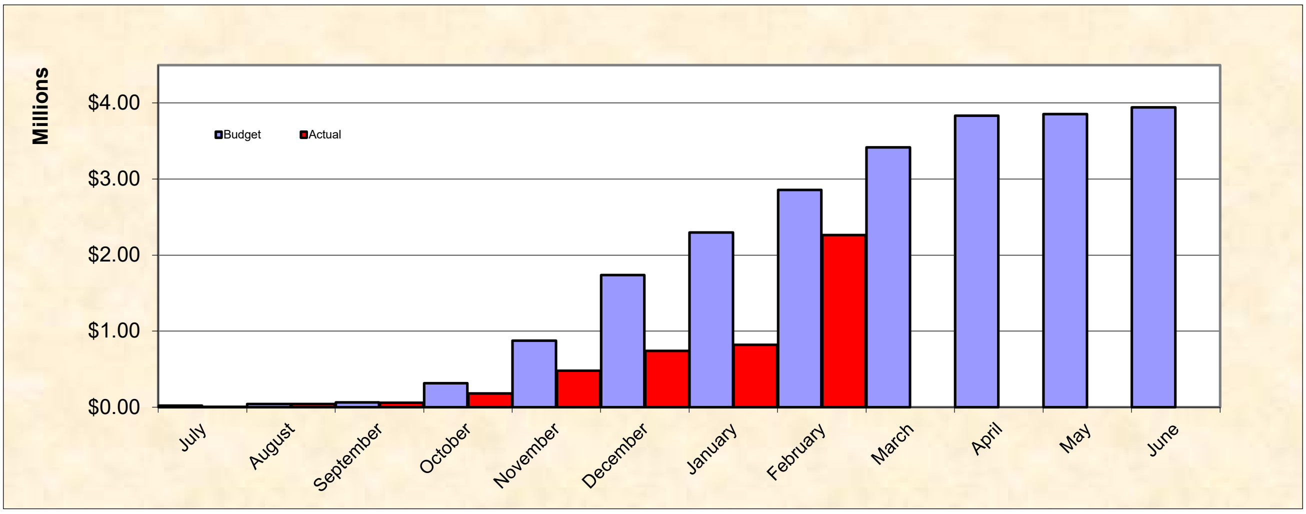
The financial information in this report has been compiled to show the annual budget (original and adjusted), year to date budget and the income and expenditure for the period ended 31 March 2021. This provides a comparison of the financial performance against the forecasts for the same period. Accounts with a budget variance as specified by the Council have been identified and details are included in Note 4.

All Capital Projects



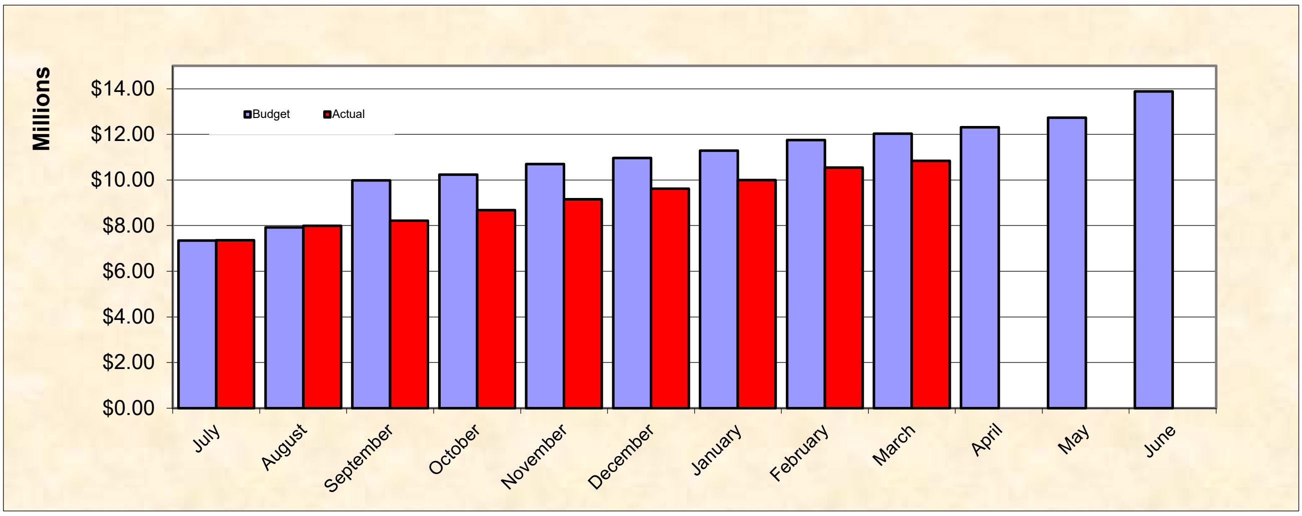
Capital outlays are currently running 30.5% under budget.

Roadworks Program



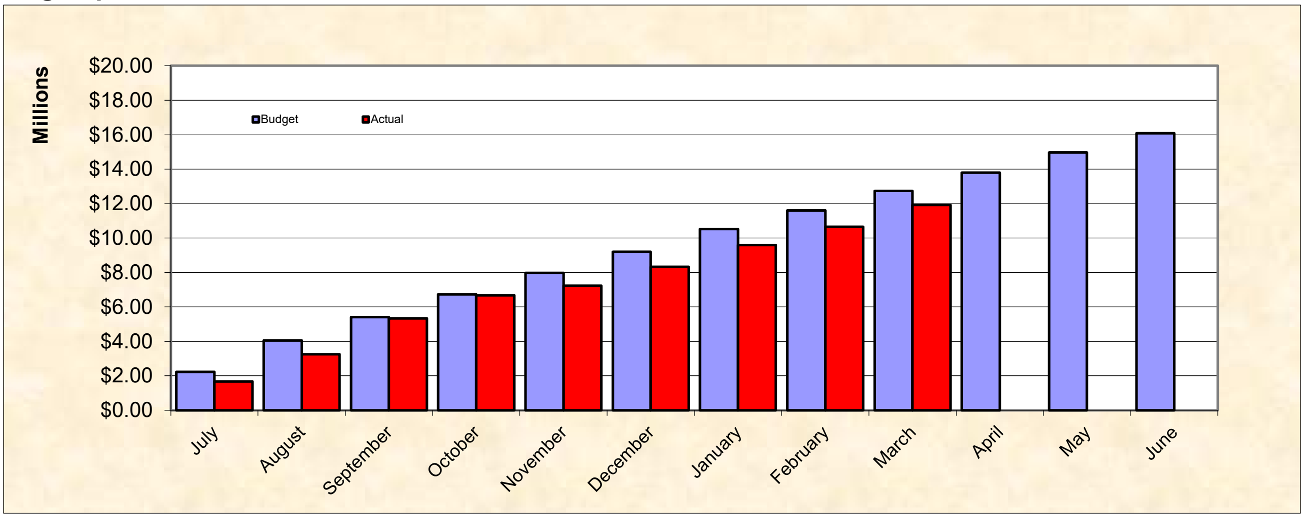
The roadworks program is currently running 21% under budget.

Operating Income



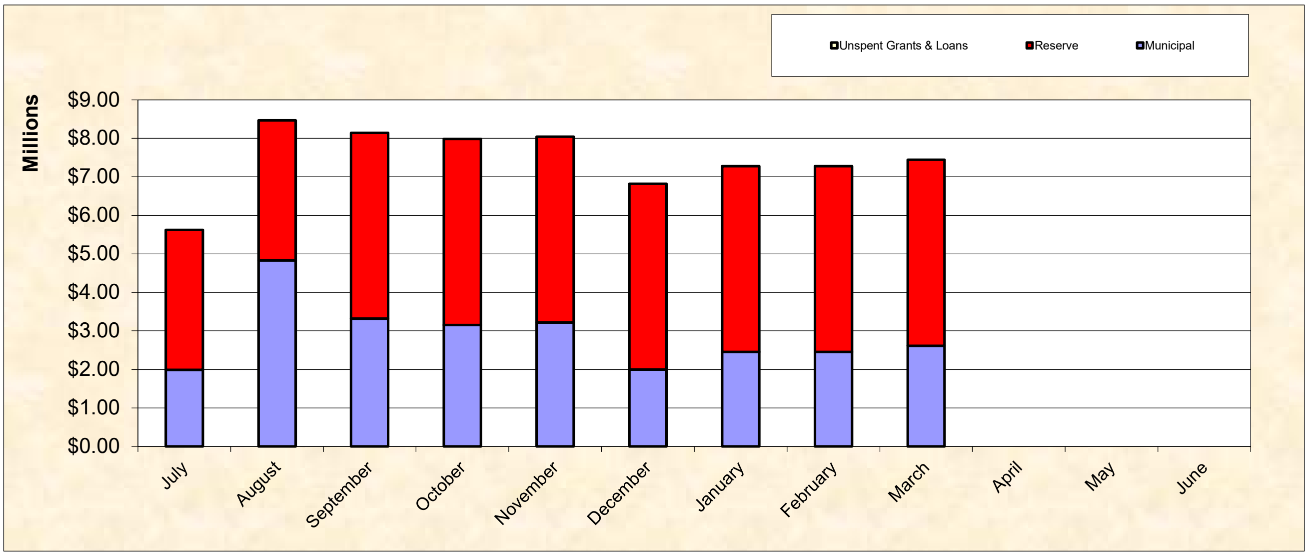
Operating income is currently 10% under budget attributable to storm damage income not yet received.

Operating Expenditure

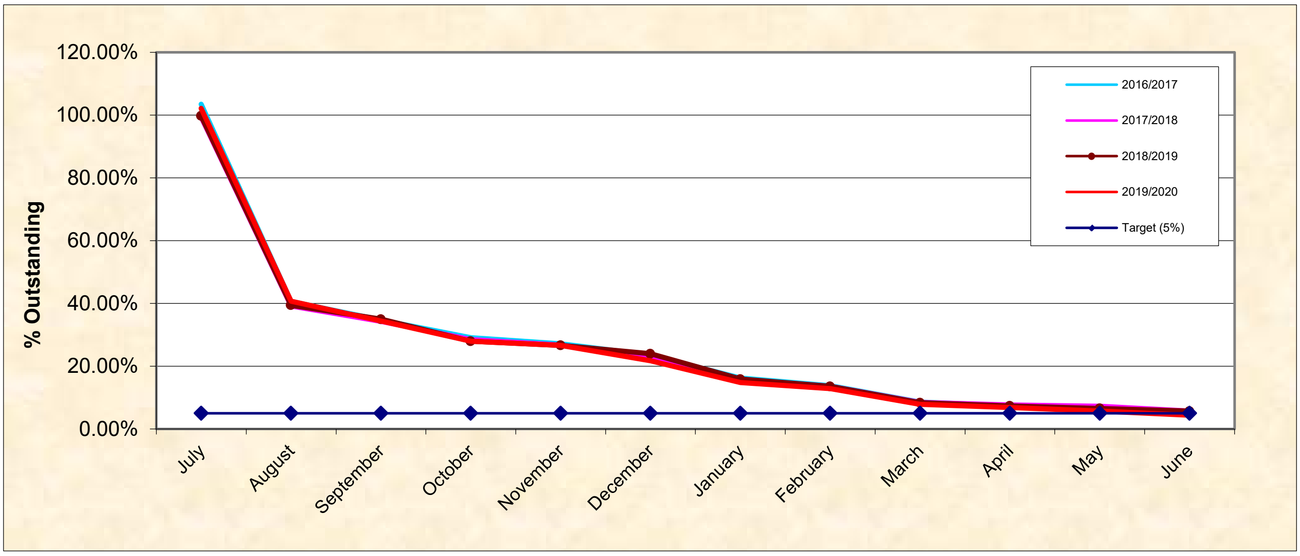


Operating Expenditure is currently running 7% under budget.

Cash Position



Rates Outstanding (Percent of Rates Raised)



Outstanding Rates are currently at 6.2%

Cameron Woods
Chief Executive Officer

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2021

	Original Budget 30-Jun-21	Amended Budget 30-Jun-21	Budget YTD 31/03/2021	Actual YTD 31/03/2021	Variance Actual to Budget YTD %
Surplus/Deficit at Start of Financial Year	$ 1,507,093	$ 1,515,850		$ 1,515,850	
Revenues					
(Excluding Rates and Non-Operating Grants Subsidies and Contributions)					
Governance	$ 52,744	$ 107,744	$ 82,058	$ 139,865	170%
General Purpose Funding - General Rates	$ 6,802,340	$ 6,802,340	$ 6,802,340	$ 6,805,420	100%
General Purpose Funding - Other	$ 1,305,333	$ 1,230,906	$ 975,463	$ 959,223	98%
Law, Order & Public Safety	$ 257,705	$ 294,239	$ 176,478	$ 218,052	124%
Health	$ 114,389	$ 114,389	$ 87,625	$ 87,466	100%
Education & Welfare	$ 34,682	$ 34,682	$ 23,349	$ 28,536	100%
Community Amenities	$ 959,232	$ 959,232	$ 757,766	$ 796,214	105%
Recreation & Culture	$ 263,378	$ 263,378	$ 168,170	$ 225,454	134%
Transport	$ 1,543,650	$ 1,978,131	$ 1,977,881	$ 431,563	22%
Economic Services	$ 1,240,460	$ 1,260,460	$ 945,985	$ 1,051,418	111%
Other Property & Services	$ 67,134	$ 67,134	$ 46,163	$ 90,705	196%
	$ 12,641,047	**$ 13,112,635**	**$ 12,043,278**	**$ 10,833,917**	**90%**
Expenditure					
General Purpose Funding	$ (386,859)	$ (401,859)	$ (308,125)	$ (267,152)	87%
Governance	$ (984,721)	$ (984,721)	$ (737,268)	$ (696,410)	94%
Law, Order & Public Safety	$ (980,570)	$ (1,017,104)	$ (818,607)	$ (753,475)	92%
Health	$ (276,341)	$ (276,341)	$ (210,972)	$ (202,222)	96%
Education & Welfare	$ (99,619)	$ (99,619)	$ (82,189)	$ (76,929)	94%
Community Amenities	$ (1,386,187)	$ (1,473,490)	$ (1,130,784)	$ (1,043,553)	92%
Recreation & Culture	$ (3,050,872)	$ (3,054,116)	$ (2,360,996)	$ (2,094,613)	89%
Transport	$ (6,126,004)	$ (6,560,485)	$ (5,240,671)	$ (5,196,615)	99%
Economic Services	$ (2,162,493)	$ (2,148,873)	$ (1,748,898)	$ (1,543,060)	88%
Other Property & Services	$ (72,407)	$ (72,407)	$ (107,782)	$ (41,099)	38%
	$ (15,526,073)	**$ (16,089,015)**	**$ (12,746,291)**	**$ (11,915,126)**	**93%**
Non-Cash amounts excluded from operating activities					
(Profit)/Loss on Asset Disposals	$ 70,238	$ 70,238	$ 68,988	$ (6,309)	-9%
Movement in contract liabilities	$ 181,924	$ 181,924	$ -	$ -	0%
Movement in Employee Liabilities	$ (132,486)	$ (132,486)	$ -	$ -	0%
Depreciation on Assets	$ 5,242,047	$ 5,270,987	$ 3,964,540	$ 3,960,502	100%
Amount Attributable to Operating Activities	**$ 3,983,790**	**$ 3,930,133**	**$ 3,330,514**	**$ 4,388,833**	
Investing Activities					
Non-operating Grants, Subsidies and Contributions	$ 3,927,113	$ 3,911,079	$ 1,045,744	$ 1,097,308	105%
Purchase of property plant and equipment	$ (3,339,076)	$ (4,394,489)	$ (1,360,794)	$ (1,087,008)	80%
Purchase and construction of infrastructure	$ (5,322,805)	$ (4,463,988)	$ (3,711,069)	$ (2,459,517)	66%
Proceeds from disposal of assets	$ 156,700	$ 187,700	$ 25,000	$ 121,287	485%
Proceeds from Self Supporting Loans	$ 62,497	$ 62,497	$ 31,249	$ 39,681	127%
Advances of Self Supporting Loans	$ (70,000)	$ (70,000)	$ (70,000)	$ (70,000)	0%
Amount Attributable to Investing Activities	**$ (4,585,571)**	**$ (4,767,201)**	**$ (4,039,871)**	**$ (2,358,249)**	58%
Financing Activities					
Proceeds from New Debentures	$ 570,000	$ 570,000	$ 70,000	$ 70,000	100%
Repayment of Debentures	$ (342,104)	$ (342,104)	$ (179,485)	$ (178,145)	99%
Transfers to Reserves (incl interest)	$ (1,276,041)	$ (1,283,849)	$ (1,271,349)	$ (1,628,138)	128%
Transfers from Reserves	$ 1,649,927	$ 2,078,379	$ 390,000	$ 390,000	100%
Transfers from Trust Funds	$ -	$ -	$ -	$ -	0%
Suspense Items and Other Adjustments	$ -	$ -	$ -	$ -	
Amount Attributable to Financing Activities	**$ 601,782**	**$ 1,022,426**	**$ (990,833)**	**$ (1,346,283)**	
Closing funding surplus / (deficit)	**$ -**	**$ 185,358**	**$ (1,700,190)**	**$ 684,301**	

Shire of Plantagenet

Note 1 - NET CURRENT ASSETS

For the Period Ended 31 March 2021

	Budget B/Fwd 01-Jul-20	Est Actual B/Fwd 01-Jul-20	Actual 31-Mar-21
NET CURRENT ASSETS USED IN STATEMENT OF FINANCIAL ACTIVITY			
Cash and Cash Equivalents			
Unrestricted Municipal -			
Unrestricted Municipal - Cash at Bank and on hand	$ 1,367,745	$ 1,661,422	$ 2,615,048
Reserve Funds	$ 3,588,637	$ 3,636,316	$ 4,824,844
Restricted Funds (Unspent Grants)	$ -	$ -	$ -
	$ 4,956,382	**$ 5,297,738**	**$ 7,439,892**
Trade and Other Receivables			
Restricted Funds (Unspent Borrowings)	$ 341,356	$ 341,356	$ -
Rates Recievables	$ 418,383	$ 301,210	$ 418,868
ESL Receivable	$ -	$ 13,131	$ 14,461
Sundry Debtors	$ 184,387	$ 229,900	$ 225,927
GST Receivable	$ -	$ -	$ (3,994)
Current Portion S/S Loans Recievable	$ 39,681	$ 134,719	$ 39,681
Inventories	$ 35,630	$ 35,630	$ 75,589
Provision for Doubtful Debts		$ (11,118)	$ -
	$ 1,019,437	**$ 1,044,828**	**$ 770,531**
TOTAL CURRENT ASSETS	**$ 5,975,819**	**$ 6,342,566**	**$ 8,210,423**
LESS CURRENT LIABILITIES			
Trade and Other Payables			
ESL Liability	$ -	$ (7,257)	$ (30,713)
Sundry Creditors	$ (357,052)	$ (601,435)	$ (1,166,051)
Bonds refundable	$ -	$ (39,924)	$ (58,612)
GST Liability	$ -	$ -	$ 109,613
Contract and Lease Liabilities	$ (181,924)	$ (181,924)	$ (1,574,447)
Current Portion Long Term Borrowings	$ (410,066)	$ (410,066)	$ (319,795)
Employee Benefit Provisions	$ (944,645)	$ (944,645)	$ (1,004,553)
	$ (1,893,687)	**$ (2,185,251)**	**$ (4,044,557)**
Less: Adjustments to Net Current Assets in Statement of Financial Activity		$ -	
- Less Unspent Borrowings	$ (341,356)	$ (341,356)	$ -
- Less Restricted Reserves	$ (3,588,637)	$ (3,636,316)	$ (4,824,844)
- Less Current portion of self supporting loans receivable	$ (39,681)	$ (134,719)	$ (39,681)
- Add Current Portion of Long Term Borrowings	$ 410,066	$ 410,066	$ 319,795
- Add Employee Benefits Provision	$ 944,645	$ 944,645	$ 1,004,553
- Add Bonds and deposits held	$ 39,924	$ 39,924	$ 58,612
	$ (2,575,039)	**$ (2,717,756)**	**$ (3,481,565)**
		$ -	
		$ -	
		$ -	
NET CURRENT ASSET POSITION	**$ 1,507,093**	**$ 1,439,559**	**$ 684,301**

Note 2 - SUMMARY OF RESERVE TRANSACTIONS

Reserve Description	Opening Balance 1-Jul-20	Interest Earned	Transfer to Muni	Transfer to Reserve	Closing Balance 31-Mar-21
Employee Entitlements Reserve	$ 153,871	$ 511	$ -	$ 50,000	$ 204,382
Plant Replacement Reserve	$ 918,877	$ 3,710	$ -	$ 560,000	$ 1,482,587
Drainage and Water Management Reserve	$ 85,451	$ 214	$ -	$ -	$ 85,665
Hockey Ground Carpet Replacement	$ 75,706	$ 235	$ -	$ 18,000	$ 93,941
Mount Barker Memorial Swimming Pool Revitalisation Reserve	$ 59,408	$ 922	$ -	$ 390,000	$ 450,330
Waste Management Reserve	$ 491,355	$ 1,718	$ -	$ 193,368	$ 686,441
Computer Software/Hardware Upgrade Reserve	$ 207,710	$ 772	$ -	$ 100,000	$ 308,482
Mount Barker Regional Saleyards Capital Improvements Reserve	$ 300,845	$ 907	$ -	$ 60,595	$ 362,347
Mount Barker Regional Saleyards Operating Loss Reserve	$ 291,227	$ 731	$ -	$ -	$ 291,958
Outstanding Land Resumptions Reserve	$ 9,393	$ 24	$ -	$ -	$ 9,417
Natural Disaster Reserve	$ 119,819	$ 489	$ -	$ 75,000	$ 195,308
Plantagenet Medical Centre Reserve	$ 392,960	$ 418	$ 390,000	$ 81,418	$ 84,796
Spring Road Roadworks Reserve	$ 55,807	$ 140	$ -	$ -	$ 55,947
Community Resource Centre Building Reserve	$ 30,314	$ 101	$ -	$ 10,000	$ 40,415
Museum Complex Reserve	$ 68,941	$ 173	$ -	$ -	$ 69,114
Standpipe Reserve	$ 21,490	$ 79	$ -	$ 10,000	$ 31,569
Paths and Trails Reserve	$ 31,646	$ 79	$ -	$ -	$ 31,725
Major Projects and Renewals Reserve	$ 281,445	$ 876	$ -	$ 67,658	$ 349,979
Totals	**$ 3,596,265**	**$ 12,099**	**$ 390,000**	**$ 1,616,039**	**$ 4,834,403**

Notes:

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

PURPOSE OF RESERVE ACCOUNTS

Employee Entitlements Reserve
To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
Plant Replacement Reserve
To fund the purchase of works vehicles, plant and machinery
Drainage and Water Management Reserve

To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
Hockey Ground Carpet Replacement
To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Mount Barker Memorial Swimming Pool Revitalisation Reserve
To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Waste Management Reserve
To fund waste management infrastructure and major items of associated plant and equipment
Computer Software/Hardware Upgrade Reserve
For the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards Capital Improvements Reserve
To fund capital works at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards Operating Loss Reserve
To retain a proportion of Saleyards operating surpluses to fund operating deficits
Outstanding Land Resumptions Reserve
To fund old / outstanding obligations for land resumptions associated with road realignments and the like
Natural Disaster Reserve
For the Council's proportion of natural disaster events in the Shire of Plantagenet
Plantagenet Medical Centre Reserve
For the renewal, refurbishments and improvements to the Plantagenet Medical Centre
Spring Road Roadworks Reserve
For the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Community Resource Centre Building Reserve
To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
Museum Complex Shingle Roof Reserve
To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
Standpipe Reserve
To fund the repair, renewal and upgrade of water standpipes
Paths and Trails Reserve
To fund the development of new pathways, cycleway infrastructure and trails
Major Projects and Renewals Reserve
To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council

Shire of Plantagenet

Note 3 - INVESTMENT DETAILS

For the Period Ended 31 March 2021

Investment Date	Identification	Form	Investment Amount	Interest Rate	Maturity Date	Status	Interest Earnings
15-Jun-2020	Bendigo 3385715	TD	$ 500,000	0.25%	15-Jul-2020	Matured	$ 103
15-Jun-2020	Bendigo 3385177	TD	$ 500,000	0.25%	15-Jul-2020	Matured	$ 103
22-May-2020	CBA 36577207	TD	$ 500,000	0.56%	22-Jul-2020	Matured	$ 468
10-Jun-2020	CBA Green TD	TD	$ 500,000	0.55%	10-Aug-2020	Matured	$ 460
10-May-2020	Bendigo 150294262	TD	$ 407,190	1.00%	10-Aug-2020	Matured	$ 1,024
28-May-2020	CBA 36577207	TD	$ 500,000	0.56%	03-Aug-2020	Matured	$ 476
19-Jun-2020	Bendigo 3389793	TD	$ 500,000	0.60%	17-Sep-2020	Matured	$ 740
19-Jun-2020	Bendigo 3389804	TD	$ 500,000	0.60%	17-Sep-2020	Matured	$ 740
15-Jul-2020	Bendigo 3412717	TD	$ 500,000	0.60%	15-Oct-2020	Matured	$ 756
15-Jul-2020	Bendigo 3412716	TD	$ 500,000	0.60%	15-Oct-2020	Matured	$ 756
10-Aug-2020	Bendigo 150294262	TD	$ 408,214	0.65%	10-Nov-2020	Matured	$ 667
28-Aug-2020	Benidgo 3449854	TD	$ 500,000	0.55%	26-Nov-2020	Matured	$ 678
17-Sep-2020	Bendigo 3467084	TD	$ 500,000	0.50%	17-Dec-2020	Matured	$ 623
17-Sep-2020	Bendigo 3467083	TD	$ 500,000	0.50%	17-Dec-2020	Matured	$ 623
15-Oct-2020	Bendigo 3491447	TD	$ 500,000	0.35%	15-Jan-2021	Matured	$ 441
15-Oct-2020	Bendigo 3491448	TD	$ 500,000	0.35%	15-Jan-2021	Matured	$ 441
10-Aug-2020	CBA 200810104136	TD	$ 500,000	0.59%	08-Feb-2021	Matured	$ 1,471
03-Aug-2020	CBA 36577207	TD	$ 500,000	0.68%	03-Feb-2021	Matured	$ 1,714
22-Jul-2020	CBA 36577207	TD	$ 500,000	0.68%	18-Jan-2021	Matured	$ 1,677
28-Aug-2020	Benidgo 3449853	TD	$ 500,000	0.60%	04-Jan-2021	Matured	$ 1,060
20-Aug-2020	CBA 200820062485	TD	$ 500,000	0.55%	16-Feb-2021	Matured	$ 1,356
24-Aug-2020	CBA 200824108410	TD	$ 500,000	0.54%	24-Feb-2021	Matured	$ 1,361
10-Nov-2020	Bendigo 150294262	TD	$ 408,214	0.40%	10-Feb-2021	Matured	$ 412
26-Nov-2020	Benidgo 3527818	TD	$ 500,000	0.30%	24-Feb-2021	Matured	$ 370
17-Dec-2020	Bendigo 3458453	TD	$ 500,000	0.30%	17-Mar-2021	Matured	$ 370
17-Dec-2020	Bendigo 3458454	TD	$ 500,000	0.30%	17-Mar-2021	Matured	$ 370
15-Jan-2021	Bendigo 3572580	TD	$ 500,000	0.25%	15-Apr-2021		
15-Jan-2021	Bendigo 3572582	TD	$ 500,000	0.25%	15-Apr-2021		
16-Feb-2021	CBA 210216074699	TD	$ 500,000	0.55%	17-May-2021		
24-Feb-2021	CBA 210224072679	TD	$ 500,000	0.18%	26-Apr-2021		
03-Feb-2021	CBA 36577207	TD	$ 500,000	0.16%	04-Jun-2021		
17-Mar-2021	Bendigo 3626374	TD	$ 500,000	0.15%	17-Jun-2021		
17-Mar-2021	Bendigo 3626487	TD	$ 500,000	0.15%	17-Jun-2021		
18-Jan-2021	CBA 36577207	TD	$ 500,000	0.68%	18-Jul-2021		
10-Feb-2021	Bendigo 150294262	TD	$ 409,292	0.20%	10-May-2021		
24-Feb-2021	Bendigo 3606511	TD	$ 500,000	0.10%	26-Mar-2021	Matured	$ 41
23-Mar-2021	Bendigo 3631167	TD	$ 500,000	0.10%	23-Apr-2021		
23-Mar-2021	Bendigo 3631168	TD	$ 500,000	0.10%	23-Apr-2021		
23-Mar-2021	Bendigo 3631169	TD	$ 500,000	0.10%	23-May-2021		
23-Mar-2021	Bendigo 3631170	TD	$ 500,000	0.10%	23-May-2021		
26-Mar-2021	Bendigo 3635546	TD	$ 500,000	0.15%	24-Jun-2021		
					Total Investment Income		$ 19,299
					Total Budget YTD		$ 40,099
					Total Budget		$ 56,243

Shire of Plantagenet

Note 4 - MATERIAL VARIANCE EXPLANATION

For the Period Ended 31 March 2021

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

The Council has resolved that the following be adopted for reporting material variances in assessing statements of financial activity for the 2019/2020 financial year:

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

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

		Budget Variance $	Budget Variance %	Primary Reason	Impact
OPERATING INCOME					
Rates					
10004.0069	Rates Penalties & Fees - Legal Costs Reimbursed	$ 9,260	-36%	Expenditure on legal costs $9,755 under budget therefore reimbursement of legal cost under budget.	C/N
Other General Purpose Funding					
10009.0066	Interest on Reserve Funds	$ 10,252	-44%	Lower interest returns than predicted. Last budget review improved.	B/R
10009.0067	Interest on Municipal Investments	$ 12,096	-73%	Lower interest returns than predicted.	B/R
Road Maintenance					
10134.0200	Contributions - Other Contributions (Storm Damage)	$ 1,545,568	-78%	Claims submitted by Core Business and under evaluation by DFES.	T
Other Economic Services					
11306.0228	Reimbursements - Vehicles	$ 9,228	-82%	Vehicle lease surrendered. Associated expenditure also reduced.	C/N
11320.0400	Other Income - Sale of Water	$ 24,441	-24%	Less water sold than predicted; expenditure also under budget by $46,642	C/N
OPERATING EXPENDITURE					
Administration					
20411.0052	Building & Grounds (PC) - Staff Housing - Grounds Maintenance	$ 15,358	256%	Removal of trees at Martin Street properties ($9k)	T
Fire Prevention - Council					
20072.0296	Employee Costs - CESM - Reimbursable Salaries	$ 19,524	29%	Overtime expenditure to be reimbursed by DFES.	C/N - T
ESL					
20513.0266	Other Expenses - Uniforms, Clothing & Accessories	$ 14,494	100%	Budget Error. To be resolved in budget review	C/N - T
ANIMAL CONTROL					
20078.0130	Employee Costs - Salaries	$ 7,432	20%	Relief staff coverage due to illnesss and recent increased staffing for after hours dog control	C/N - T
Public Halls & Civic Centres					
20193.0052	Building & Grounds (PC) - Grounds Maintenance	$ 11,589	77%	Installation of subsoil drainage at District Hall; general tidy ups at Kendenup Hall and Narrikup Hall	B/R
Rec.Centre					
21104.0010	Building & Grounds (PC) - Building Maintenance	$ 13,014	174%	Installation of replacement LED lighting to replace defective lighting. Dep't of Education to reimburse 50%. Ongoing costs to be reduced.	B/R
Parks and Recreation Grounds					
20212.0047	Parks Mtce (PC) - Facilities Maintenance	$ 30,061	16%	Several factors have impacted. Higher overhead rate. Wilson Park (basketball hoop, retic, mowing & contract gardener); Shire Office grounds (contract gardener) & Bonnyup Park (retic & playground)	B/R
Road Maintenance					
20225.0039	Road Maintenance - Storm Damage	$ 111,885	10%	Mainly additional claims by Engineering consultant	B/R
Feral Pig Eradication					
21307.0130	Employee Costs - Salaries	$ 10,461	51%	Grant funded programs being undertaken; not municipal funds.	B/R
Tourism & Area Promotion					
21315.0141	Employee Costs - Superannuation	$ 7,855	52%	Back payment of superannuatiuon owed to employee	B/R
Building Control					
20245.0130	Employee Costs - Salaries	$ 15,172	25%	Employee costs that cannot be charged to projects	B/R
20247.0315	Other Expenses - BRB Payments	$ 8,310	42%	Higher than prediced BRB receipts (paid with building licences) forwarded to BRB	B/R
Saleyards					
21320.0130	Employee Costs - Salaries	$ 11,869	11%	Payout of resigning staff member entitlements	B/R
21324.0188	Non Cash Expenses - Depreciation - Infrastructure	$ 14,103	12%	Underestimate on Saleyards infrastructure depreciation	C/N
Public Works Overheads					
21410.0322	Outside Staff Wages (PC) - Unallocated Wages	$ 37,313	13%	Back pay of EBA increase to outside staff	B/R
CAPITAL EXPENDITURE					
51654.0250	Lake Matilda Rd - Red Gum Pass Road - Intersection	$ 65,757	282%	The job was underfunded. Additional funds to be sought in a future budget review.	B/R

Impact Key:

T	Timing
C/N	Cost Neutral (Equivalent income and expenditure)
B/R	Variance subject to budget review, where time permits.

Shire of Plantagenet

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 3 - GENERAL PURPOSE FUNDING							
RATES							
Operating Expenditure							
Employee Costs - Salaries	DCEO	20000.0130	$ (58,046)	$ (73,046)	$ (56,189)	$ (55,096)	
Employee Costs - Superannuation	DCEO	20000.0141	$ (5,434)	$ (5,434)	$ (4,180)	$ (6,791)	
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	$ (1,887)	$ (1,887)	$ (1,887)	$ (1,535)	
Office Expenses - Printing & Stationery	DCEO	20005.0103	$ (5,000)	$ (5,000)	$ (3,750)	$ -	
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	$ (8,000)	$ (8,000)	$ (6,000)	$ (7,711)	
Other Expenses - FESA Levy	DCEO	20009.0256	$ (5,750)	$ (5,750)	$ (4,313)	$ -	
Other Expenses - Rate Recovery / Legal Costs	DCEO	20009.0071	$ (40,000)	$ (40,000)	$ (30,000)	$ (20,245)	
Other Expenses - Other Operating Costs	DCEO	20009.0312	$ (1,000)	$ (1,000)	$ (750)	$ (323)	
Other Expenses - Title Searches	DCEO	20009.0148	$ (500)	$ (500)	$ (375)	$ (208)	
Other Expenses - Valuation Expenses	DCEO	20009.0156	$ (32,000)	$ (32,000)	$ (24,000)	$ (3,061)	
Other Expenses - Refund of Overpayment	DCEO	20009.0378	$ -	$ -	$ -	$ -	
Admin Services Allocation	ACCOUNTANT	20017.0308	$ (166,925)	$ (166,925)	$ (128,653)	$ (125,377)	
Sub-total - Cash			*$ (324,542)*	*$ (339,542)*	*$ (260,096)*	*$ (220,346)*	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	$ -	$ -	$ -	$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (324,542)**	**$ (339,542)**	**$ (260,096)**	**$ (220,346)**	
Operating Income							
General Rate GRV - Rates	DCEO	10000.0414	$ 1,977,318	$ 1,977,318	$ 1,977,318	$ 2,025,871	
General Rate GRV - Prepaid Rates - Rates Paid In Advance	DCEO	10000.0415	$ -	$ -	$ -	$ -	
General Rate GRV - Interim Rates and Adjustments	DCEO	10000.0490	$ -	$ -	$ -	$ (40,276)	
General Rate GRV - Write Offs	DCEO	10000.0102	$ -	$ -	$ -	$ -	
General Rate UV - Rates	DCEO	10001.0414	$ 4,825,022	$ 4,825,022	$ 4,825,022	$ 4,823,418	
General Rate UV - Prepaid Rates - Rates Paid In Advance	DCEO	10001.0415	$ -	$ -	$ -	$ -	
General Rate UV - Interim Rates and Adjustments	DCEO	10001.0490	$ -	$ -	$ -	$ (3,593)	
General Rate UV - Write Offs	DCEO	10001.0102	$ -	$ -	$ -	$ (60)	
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	$ 4,000	$ 4,000	$ 4,000	$ 4,000	
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	$ 250	$ 250	$ 188	$ 215	
Other Revenue - Supply RSA Number	DCEO	10006.0023	$ 200	$ 200	$ 150	$ 409	
Other Revenue - Rate Search	DCEO	10006.0111	$ 15,000	$ 15,000	$ 11,250	$ 16,612	
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	$ 16,000	$ 16,000	$ 12,000	$ 13,668	
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	$ 21,818	$ 21,818	$ 16,364	$ 22,757	
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	$ 35,000	$ 35,000	$ 25,750	$ 16,490	▼ $ 9,260 -36%
Rates Penalties & Fees - Legal Costs Adjustments	DCEO	10004.0070	$ -	$ -	$ -	$ -	
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	$ 28,444	$ 28,444	$ 21,333	$ 21,919	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD	
Rates Penalties & Fees - Penalty Interest Adjustments	DCEO	10004.0096	$ -	$ -	$ -	$ -		
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	$ 2,000	$ 2,000	$ 1,500	$ -		
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	$ 100	$ 100	$ 75	$ -		
Total Operating Income			**$ 6,925,152**	**$ 6,925,152**	**$ 6,894,949**	**$ 6,901,431**		
OTHER GENERAL PURPOSE FUNDING								
Transfers to Reserve Funds								
Transfers to Reserve Funds	DCEO	50301.0398	$ (1,233,847)	$ (1,233,847)	$ (1,233,847)	$ (1,242,539)		
Transfer Interest to Reserve Funds	DCEO	50301.0399	$ (50,002)	$ (50,002)	$ (37,502)	$ (12,099)		
Total Transfers to Reserve Funds			**$ (1,283,849)**	**$ (1,283,849)**	**$ (1,271,349)**	**$ (1,254,638)**		
Operating Expenditure								
Interest Paid on Trust Funds	DCEO	20022.0243	$ -	$ -	$ -	$ -		
Admin Services Allocation	DCEO	20278.0308	$ (62,317)	$ (62,317)	$ (48,029)	$ (46,806)		
Total Operating Expenditure			**$ (62,317)**	**$ (62,317)**	**$ (48,029)**	**$ (46,806)**		
Operating Income								
Grants Commission Grant - Equalisation - Untied	DCEO	10007.0212	$ 435,450	$ 430,980	$ 323,235	$ 323,235		
Local Road Grant - Main Roads Tied Grant	DCEO	10008.0212	$ 215,469	$ 215,469	$ 215,469	$ 218,199		
Grants Commission Grant - Road Maintenance - Untied	DCEO	10008.0211	$ 455,802	$ 404,602	$ 303,452	$ 303,452		
Interest on Municipal Investments	DCEO	10009.0067	$ 25,000	$ 25,000	$ 16,667	$ 4,570	▼ $ 12,096	-73%
Interest on Reserve Funds	DCEO	10009.0066	$ 50,000	$ 31,243	$ 23,432	$ 13,181	▼ $ 10,252	-44%
Share Dividends	DCEO	10009.0221	$ 800	$ 800	$ 600	$ 576		
Total Operating Income			**$ 1,182,521**	**$ 1,108,094**	**$ 882,854**	**$ 863,212**		
TOTAL GENERAL PURPOSE FUNDING CAPITAL EXPENSES			**$ -**	**$ -**	**$ -**	**$ -**		
TOTAL GENERAL PURPOSE FUNDING CAPITAL INCOME			**$ -**	**$ -**	**$ -**	**$ -**		
TOTAL GENERAL PURPOSE FUNDING OPERATING EXPENSES			**$ (386,859)**	**$ (401,859)**	**$ (308,125)**	**$ (267,152)**		
TOTAL GENERAL PURPOSE FUNDING OPERATING INCOME			**$ 8,107,673**	**$ 8,033,246**	**$ 7,777,803**	**$ 7,764,644**		

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	EMWS	50401.0006	$ -	$ -	$ -	$ -	
Total Capital Expenditure			**$ -**	**$ -**	**$ -**	**$ -**	
Capital Income							
Trade In Vehicle - Governance	EMWS	40401.0105	$ -	$ -	$ -	$ -	
Total Capital Income			**$ -**	**$ -**	**$ -**	**$ -**	
Operating Expenditure							
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	$ (1,000)	$ (1,000)	$ (750)	$ (1,186)	
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	$ (500)	$ (500)	$ (375)	$ (1,640)	
Other Operating Expenses - Conferences & Training	DCEO	20026.0029	$ (20,000)	$ (20,000)	$ (15,000)	$ (1,297)	
Other Operating Expenses - Councillors Incidental Expenses	DCEO	20026.0031	$ (20,000)	$ (20,000)	$ (15,000)	$ (14,292)	
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	$ (10,000)	$ (10,000)	$ (10,000)	$ -	
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	$ (1,698)	$ (1,698)	$ (1,274)	$ (1,274)	
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	$ (81,450)	$ (81,450)	$ (61,088)	$ (61,088)	
Other Operating Expenses - President's Allowance	DCEO	20026.0081	$ (6,790)	$ (6,790)	$ (5,093)	$ (5,092)	
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	$ (6,500)	$ (6,500)	$ (6,500)	$ (6,431)	
Other Operating Expenses - Subscriptions	DCEO	20026.0258	$ (32,000)	$ (32,000)	$ (32,000)	$ (31,805)	
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	$ (2,000)	$ (2,000)	$ (1,500)	$ 49	
Other Expenses - Elections - Professional Services	DCEO	20025.0030	$ -	$ -	$ -	$ -	
Admin Services Allocation	ACCOUNTANT	20402.0308	$ (151,051)	$ (151,051)	$ (116,419)	$ (113,453)	
Sub-total - Cash			*$ (332,989)*	*$ (332,989)*	*$ (264,997)*	*$ (237,510)*	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	$ -	$ -	$ -	$ -	
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	$ -	$ -	$ -	$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (332,989)**	**$ (332,989)**	**$ (264,997)**	**$ (237,510)**	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ -**	**$ -**	**$ -**	**$ -**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
OTHER GOVERNANCE							
Operating Expenditure							
Refreshments & Receptions - Meals and Refreshments	EXEC SEC	20030.0083	$ (10,000)	$ (10,000)	$ (7,500)	$ (10,552)	
Refreshments & Receptions - Presentations & Receptions	EXEC SEC	20030.0263	$ (4,000)	$ (4,000)	$ (3,000)	$ (100)	
Office Expenses - Minute Binding	DCEO	20032.0262	$ (4,000)	$ (4,000)	$ (3,000)	$ -	
Other Expenses - Additional Audit Costs	DCEO	20033.0260	$ (12,000)	$ (12,000)	$ (9,000)	$ (2,950)	
Other Expenses - Audit Fees	DCEO	20033.0259	$ (54,632)	$ (54,632)	$ (27,316)	$ (18,085)	
Other Expenses - CEO Donations	CEO	20033.0255	$ (3,000)	$ (3,000)	$ (2,250)	$ (728)	
Other Expenses - Other Operating Costs	CEO	20033.0312	$ (7,000)	$ (7,000)	$ (5,250)	$ (4,207)	
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	$ (1,000)	$ (1,000)	$ (750)	$ (214)	
Other Expenses - Sesquicentennial Event	EXEC SEC	20033.0365	$ (10,000)	$ (10,000)	$ (7,500)	$ (6,353)	
Admin Services Allocation	ACCOUNTANT	20034.0308	$ (482,296)	$ (482,296)	$ (371,914)	$ (369,422)	
Total Operating Expenditure			**$ (587,928)**	**$ (587,928)**	**$ (437,480)**	**$ (412,612)**	
Operating Income							
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	$ -	$ -	$ -	$ 1,393	
Other Revenue - Contribution to FBT	DCEO	10018.0193	$ 2,444	$ 2,444	$ 1,833	$ 1,880	
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	$ -	$ -	$ -	$ -	
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	$ 300	$ 300	$ 225	$ 1,255	
Reimbursements - LSL	DCEO	10016.0224	$ -	$ -	$ -	$ 3,219	
Reimbursements - Other	DCEO	10016.0229	$ 50,000	$ 100,000	$ 75,000	$ 126,118	
Reimbursements - Staff Uniforms	DCEO	10016.0223	$ -	$ -	$ -	$ -	
Contributions - Other Contributions	DCEO	10017.0200	$ -	$ 5,000	$ 5,000	$ 5,000	
Grants & Contributions - Other Governance	DCEO	10014.0089	$ -	$ -	$ -	$ 1,000	
Transfers from Reserve Funds	DCEO	10019.0486	$ 368,565	$ 480,565	$ -	$ -	
Sub-total - Cash			*$ 421,309*	*$ 588,309*	*$ 82,058*	*$ 139,865*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 421,309**	**$ 588,309**	**$ 82,058**	**$ 139,865**	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	$ (175,332)	$ (175,332)	$ (87,666)	$ (86,409)	
Total Principal Repayments			**$ (175,332)**	**$ (175,332)**	**$ (87,666)**	**$ (86,409)**	
Operating Expenditure							
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	$ (63,804)	$ (63,804)	$ (34,791)	$ (36,505)	
Total Operating Expenditure			**$ (63,804)**	**$ (63,804)**	**$ (34,791)**	**$ (36,505)**	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	$ (5,000)	$ (5,000)	$ (3,750)	$ -	
Purchase Vehicle - CEO	EMWS	50416.0006	$ -	$ (59,644)	$ (59,644)	$ -	
Purchase Vehicle - DCEO	EMWS	50417.0006	$ -	$ -	$ -	$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	$ -	$ -	$ -	$ -	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	$ -	$ (150,000)	$ (20,000)	$ (19,433)	
Admin Building - Repaint south façade walls / timberwork	BLDG SRVR	50409.0252	$ (5,030)	$ (5,030)	$ (5,030)	$ -	
Admin Building - Replace vanity in staff toilets	BLDG SRVR	51809.0252	$ (5,500)	$ (5,500)	$ (5,500)	$ -	
New Business System Software	DCEO	50412.0006	$ (200,000)	$ (312,000)	$ (312,000)	$ (219,455)	
Total Capital Expenditure			**$ (215,530)**	**$ (537,174)**	**$ (405,924)**	**$ (238,888)**	
Capital Income							
Reimbursement - Lot 337 Martin Street - Council Homes	DCEO	40414.0229	$ -	$ -	$ -	$ -	
Transfers from Reserve Funds	DCEO	40415.0486	$ -	$ 209,644	$ -	$ -	
Trade In Vehicle - CEO	EMWS	40416.0105	$ -	$ -	$ -	$ -	
Trade In Vehicle - DCEO	EMWS	40417.0105	$ -	$ -	$ -	$ -	
Total Capital Income			**$ -**	**$ 209,644**	**$ -**	**$ -**	
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	20047.0029	$ (20,000)	$ (20,000)	$ (15,000)	$ (9,083)	
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	$ (2,000)	$ (2,000)	$ (1,500)	$ -	
Employee Costs - Salaries	DCEO	20047.0130	$ (1,356,701)	$ (1,309,743)	$ (1,002,889)	$ (1,038,439)	
Employee Costs - Superannuation	DCEO	20047.0141	$ (149,758)	$ (149,758)	$ (115,198)	$ (109,204)	
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	$ (10,000)	$ (10,000)	$ (7,500)	$ (3,913)	
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	$ (1,000)	$ (1,000)	$ (750)	$ (171)	
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	$ -	$ -	$ -	$ (1,547)	
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	$ (26,000)	$ (26,000)	$ (26,000)	$ (25,265)	
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	$ (13,000)	$ (13,000)	$ (9,750)	$ (7,721)	
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	$ -	$ -	$ -	$ -	
Financial Expenses - GST	ACCOUNTANT	20276.0057	$ (1,000)	$ (1,000)	$ (750)	$ (19)	
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	$ -	$ -	$ -	$ -	
Financial Expenses - ROU Lease Liability Interest - Photocopiers	ACCOUNTANT	20405.0197	$ -	$ (416)	$ (312)	$ (330)	
Financial Expenses - Bad Debts	ACCOUNTANT	20276.0102	$ (250)	$ (250)	$ (188)	$ -	
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	$ (10)	$ (10)	$ (8)	$ 0	
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	$ (48,000)	$ (48,000)	$ (48,000)	$ (44,713)	
Office Expenses - Advertising	EXEC SEC	20048.0003	$ (14,000)	$ (14,000)	$ (10,500)	$ (13,668)	
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	$ (10,000)	$ (10,000)	$ (7,500)	$ (11,479)	
Office Expenses - Computer Equipment Maintenance	DCEO	20048.0269	$ (35,000)	$ (35,000)	$ (30,500)	$ (26,956)	
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	$ (5,000)	$ (5,000)	$ (4,000)	$ (4,959)	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	$ (15,000)	$ (5,280)	$ (3,960)	$ (44)			
Office Expenses - Other Operating Costs	DCEO	20048.0312	$ (10,000)	$ (10,000)	$ (7,500)	$ (7,546)			
Office Expenses - Postage & Freight	DCEO	20048.0271	$ (17,000)	$ (17,000)	$ (12,750)	$ (10,247)			
Office Expenses - Printing & Stationery	DCEO	20048.0103	$ (35,000)	$ (35,000)	$ (35,000)	$ (30,010)			
Office Expenses - Software Support Contracts	DCEO	20048.0270	$ (205,000)	$ (205,000)	$ (158,750)	$ (157,865)			
Office Expenses - Telephone	DCEO	20048.0144	$ (50,000)	$ (50,000)	$ (37,500)	$ (38,017)			
Other Expenses - Insurances	DCEO	20049.0064	$ (51,500)	$ (51,500)	$ (51,500)	$ (52,079)			
Other Expenses - Legal Expenses	CEO	20049.0071	$ (10,000)	$ (10,000)	$ (7,500)	$ (3,931)			
Other Expenses - Professional Services	DCEO	20049.0273	$ (55,000)	$ (55,000)	$ (44,917)	$ (26,002)			
Other Expenses - Subscriptions	DCEO	20049.0258	$ (7,000)	$ (7,000)	$ (5,250)	$ (1,770)			
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	$ (5,000)	$ (5,000)	$ (3,750)	$ -			
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	$ (30,000)	$ (30,000)	$ (22,500)	$ (13,391)			
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	$ (48,000)	$ (48,000)	$ (39,360)	$ (42,298)			
Building & Grounds (PC) - Staff Housing - Building Maintenance	BLDG SRVR	20411.0010	$ (5,000)	$ (5,000)	$ (3,750)	$ (3,007)			
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	$ (6,000)	$ (6,000)	$ (4,920)	$ (4,624)			
Building & Grounds (PC) - Staff Housing - Grounds Maintenance	EMWS	20411.0052	$ (8,000)	$ (8,000)	$ (6,000)	$ (21,358)	▲	$ 15,358	256%
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20413.0182	$ (9,000)	$ (9,000)	$ (6,750)	$ (2,523)			
Sub-total - Cash			*$ (2,258,219)*	*$ (2,201,957)*	*$ (1,732,001)*	*$ (1,712,180)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	$ (10,749)	$ (10,749)	$ (8,062)	$ (9,325)			
Non Cash Expenses - ROU Asset Depreciation - Photocopers	ACCOUNTANT	20051.0197	$ -	$ (9,363)	$ (7,022)	$ (7,019)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	$ (110,903)	$ (110,903)	$ (83,177)	$ (83,302)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	$ (18,929)	$ (18,929)	$ (14,197)	$ (6,945)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	$ (5,337)	$ (5,337)	$ (4,003)	$ (3,315)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (145,918)*	*$ (155,281)*	*$ (116,461)*	*$ (109,907)*			
Sub-total Operating Expenditure			**$ (2,404,137)**	**$ (2,357,238)**	**$ (1,848,462)**	**$ (1,822,087)**			
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	$ 2,404,137	$ 2,357,238	$ 1,848,462	$ 1,812,304			
Total Operating Expenditure			**$ -**	**$ -**	**$ -**	**$ (9,783)**			
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES			**$ (215,530)**	**$ (537,174)**	**$ (405,924)**	**$ (238,888)**			
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME			**$ -**	**$ 209,644**	**$ -**	**$ -**			
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			**$ (984,721)**	**$ (984,721)**	**$ (737,268)**	**$ (696,410)**			
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			**$ 421,309**	**$ 588,309**	**$ 82,058**	**$ 139,865**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY									
FIRE PREVENTION - COUNCIL									
Capital Expenditure									
Purchase Vehicle - Community Emergency Services Manager	EMWS	50520.0006	$ (55,000)	$ (55,000)	$ -	$ -			
Total Capital Expenditure			**$ (55,000)**	**$ (55,000)**	**$ -**	**$ -**			
Capital Income									
Trade In Vehicle - Community Emergency Services Manager	EMWS	40520.0105	$ 12,000	$ 12,000	$ -	$ -			
Total Capital Income			**$ 12,000**	**$ 12,000**	**$ -**	**$ -**			
Operating Expenditure									
Employee Costs - Conferences & Training	CESM	20072.0029	$ (1,000)	$ (1,000)	$ (750)	$ -			
Employee Costs - Salaries	CESM	20072.0130	$ (39,136)	$ (39,136)	$ (30,105)	$ (23,610)			
Employee Costs - Superannuation	CESM	20072.0141	$ (12,189)	$ (12,189)	$ (9,376)	$ (15,123)	▲	$ 5,747	61%
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	$ (1,272)	$ (1,272)	$ (1,272)	$ (2,791)			
Employee Costs - CESM - Reimbursable Salaries	EMWS	20072.0296	$ (86,748)	$ (86,748)	$ (66,729)	$ (86,253)	▲	$ 19,524	29%
Employee Costs - CESM - On Costs	EMWS	20072.0297	$ (306)	$ (306)	$ (230)	$ -			
Office Expenses - Advertising	CESM	20073.0003	$ (2,000)	$ (2,000)	$ (1,500)	$ (492)			
Other Expenses - Other Operating Costs	CESM	20074.0312	$ (10,000)	$ (10,000)	$ (7,500)	$ (4,554)			
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20071.0182	$ (8,500)	$ (8,500)	$ (6,375)	$ (1,640)			
Fire Control & Hazard Reduction - Firebreak Inspections	RANGER	20077.0277	$ (35,000)	$ (35,000)	$ (35,000)	$ (23,223)			
Fire Control & Hazard Reduction - Hazard Reduction	CESM	20077.0276	$ (30,000)	$ (30,000)	$ (22,500)	$ (13,295)			
Fire Control & Hazard Reduction - Emergency Responses	CESM	20077.0379	$ (12,000)	$ (12,000)	$ (12,000)	$ (1,111)			
Firebreak Enforcement - Reimburseable	RANGER	20077.0398	$ (15,000)	$ (15,000)	$ (11,250)	$ (684)			
Admin Services Allocation	ACCOUNTANT	20075.0308	$ (114,684)	$ (114,684)	$ (88,390)	$ (86,138)			
Sub-total - Cash			*$ (367,835)*	*$ (367,835)*	*$ (292,976)*	*$ (258,914)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	$ -	$ -	$ -	$ -			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	$ (23,798)	$ (23,798)	$ (17,849)	$ (17,849)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	$ (212,569)	$ (212,569)	$ (159,427)	$ (159,427)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20076.0188	$ -	$ -	$ -	$ -			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	$ (9,000)	$ (9,000)	$ (6,750)	$ -			
Sub-total - Non Cash			*$ (245,367)*	*$ (245,367)*	*$ (184,025)*	*$ (177,275)*			
Total Operating Expenditure			**$ (613,202)**	**$ (613,202)**	**$ (477,001)**	**$ (436,190)**			

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Revenue - Reimbursements Firebreaks	CESM	10041.0225	$ 10,000	$ 10,000	$ 5,000	$ -	
Other Revenue - Fines & Penalties	CESM	10043.0049	$ 2,000	$ 2,000	$ 1,333	$ -	
Other Revenue - Fines & Penalties	CESM	10045.0049	$ 5,000	$ 5,000	$ 3,333	$ 2,467	
Other Revenue - Fines & Penalties	ACCOUNTANT	10043.0472	$ (500)	$ (500)	$ (375)	$ -	
Other Revenue - CESM Reimbursable Salary & Oncost	EMWS	10043.0219	$ 72,595	$ 72,595	$ 54,446	$ 50,207	
Sub-total - Cash			*$ 89,095*	*$ 89,095*	*$ 63,738*	*$ 52,673*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Income			**$ 89,095**	**$ 89,095**	**$ 63,738**	**$ 52,673**	
EMERGENCY SERVICES LEVY							
Operating Expenditure							
Bush Fire Brigades							
Other Expenses - Insurances	CESM	20513.0064	$ (75,000)	$ (75,000)	$ (75,000)	$ (71,586)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	$ -	$ -	$ -	$ (23)	
Other Expenses - Purchase of Plant / Equipment (< $1,200)	CESM	20513.0085	$ (3,060)	$ (3,060)	$ (2,295)	$ (3,336)	
Other Expenses - Purchase of Plant / Equipment (> $1,200)	CESM	20513.0333	$ -	$ -	$ -	$ -	
Other Expenses - Other Goods and Services	CESM	20513.0312	$ (10,000)	$ (10,000)	$ (10,000)	$ (5,646)	
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	$ -	$ -	$ -	$ (14,494)	▲ $ 14,494 100%
Building & Grounds - Building Maintenance	CESM	20511.0010	$ (500)	$ (24,762)	$ (18,572)	$ (19,155)	
Building & Grounds - Utilities	CESM	20511.0011	$ (5,400)	$ (5,400)	$ (4,050)	$ (4,477)	
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	$ (47,020)	$ (47,020)	$ (47,020)	$ (38,131)	
Total Operating Expenditure			**$ (140,980)**	**$ (165,242)**	**$ (156,937)**	**$ (156,847)**	
Operating Income							
Grant Income - DFES Grant	CESM	10515.0201	$ 140,980	$ 165,242	$ 82,622	$ 128,129	
Contributions - Bush Fire Brigade Contributions	CESM	10516.0195	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 140,980**	**$ 165,242**	**$ 82,622**	**$ 128,129**	
State Emergency Service:							
Operating Expenditure							
Other Expenses - Insurances	CESM	20091.0064	$ (2,128)	$ (2,128)	$ (2,128)	$ (2,806)	
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	$ (2,662)	$ (8,831)	$ (6,623)	$ (610)	
Other Expenses - Other Operating Costs	CESM	20091.0312	$ (3,550)	$ (3,550)	$ (2,663)	$ (4,000)	
Building & Grounds - Building Maintenance	CESM	20094.0010	$ (1,790)	$ (1,790)	$ (1,343)	$ (3,375)	
Total Operating Expenditure			**$ (10,130)**	**$ (16,299)**	**$ (12,756)**	**$ (10,791)**	

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
Operating Income									
Grant Revenue - Operating Grant	CESM	10055.0089	**$ 10,130**	**$ 16,299**	$ 12,224	**$ 17,031**			
Reimbursements - Other	CESM	10053.0229	$ -	$ -	$ -	$ -			
Total Operating Income			**$ 10,130**	**$ 16,299**	**$ 12,224**	**$ 17,031**			
ANIMAL CONTROL									
Capital Expenditure									
Purchase Vehicle - Ranger	EMWS	50511.0006	**$ -**	**$ -**	$ -	**$ -**			
Total Capital Expenditure			**$ -**	**$ -**	**$ -**	**$ -**			
Capital Income									
Trade In Vehicle - Ranger	EMWS	40511.0105	**$ -**	**$ -**	**$ -**	**$ -**			
Total Capital Income			**$ -**	**$ -**	**$ -**	**$ -**			
Operating Expenditure									
Employee Costs - Conferences & Training	RANGER	20078.0029	$ (3,000)	$ (3,000)	$ (2,250)	$ -			
Employee Costs - Salaries	RANGER	20078.0130	$ (49,025)	$ (49,025)	$ (37,712)	$ (45,143)	▲	$ 7,432	20%
Employee Costs - Superannuation	RANGER	20078.0141	$ (6,890)	$ (6,890)	$ (5,300)	$ (4,204)			
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	$ (450)	$ (450)	$ (338)	$ -			
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	$ (1,593)	$ (1,593)	$ (1,593)	$ (950)			
Office Expenses - Advertising	RANGER	20079.0003	$ (200)	$ (200)	$ (150)	$ -			
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	$ (1,000)	$ (1,000)	$ (750)	$ (435)			
Operating Expenses - Other Operating Costs	RANGER	20080.0312	$ (3,500)	$ (3,500)	$ (2,625)	$ (1,109)			
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20514.0182	$ (3,500)	$ (3,500)	$ (2,625)	$ (839)			
Building & Grounds - Building Maintenance	RANGER	20083.0010	$ (500)	$ (500)	$ (375)	$ -			
Building & Grounds - Building Operating	RANGER	20083.0011	$ (500)	$ (500)	$ (410)	$ (138)			
Admin Services Allocation	ACCOUNTANT	20081.0308	$ (60,416)	$ (60,416)	$ (46,564)	$ (45,378)			
Sub-total - Cash			*$ (130,574)*	*$ (130,574)*	*$ (100,691)*	*$ (98,195)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	$ -	$ -	$ -	$ -			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	$ (1,574)	$ (1,574)	$ (1,181)	$ (1,180)			
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	$ (5,714)	$ (5,714)	$ (4,286)	$ (4,286)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (7,288)*	*$ (7,288)*	*$ (5,466)*	*$ (5,466)*			
Total Operating Expenditure			**$ (137,862)**	**$ (137,862)**	**$ (106,157)**	**$ (103,661)**			

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Revenue - Dog Registrations	RANGER	10047.0041	$ 16,000	$ 16,000	$ 10,667	$ 11,775	
Other Revenue - Fines & Penalties	RANGER	10047.0049	$ 1,000	$ 1,000	$ 750	$ -	
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	*$ -*	*$ -*	*$ -*	*$ -*	
Other Revenue - Pound Fees	RANGER	10047.0101	$ 500	$ 500	$ 375	$ 2,342	
Sub-total - Cash			*$ 17,500*	*$ 17,500*	*$ 11,792*	*$ 14,116*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 17,500**	**$ 17,500**	**$ 11,792**	**$ 14,116**	
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
Employee Costs - Salaries	RANGER	20084.0130	$ (2,960)	$ (2,960)	$ (2,277)	$ (1,748)	
Other Expenses - Roadwise	EMWS	20086.0374	$ (10,000)	$ (10,000)	$ (7,500)	$ (1,187)	
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	$ (10,000)	$ (10,000)	$ (7,500)	$ (3,619)	
Animal Welfare in Emergencies Program	RANGER	20086.0578		$ (6,103)	$ (6,103)	$ -	
Security & Vandalism - Security & Vandalism	RANGER	20515.0280	$ (3,000)	$ (3,000)	$ (2,250)	$ -	
Admin Services Allocation	ACCOUNTANT	20087.0308	$ (38,558)	$ (38,558)	$ (29,718)	$ (29,024)	
Sub-total - Cash			*$ (64,518)*	*$ (70,621)*	*$ (55,347)*	*$ (35,577)*	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	$ (5,615)	$ (5,615)	$ (4,211)	$ (4,212)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	$ (8,263)	$ (8,263)	$ (6,197)	$ (6,197)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	*$ -*	*$ -*	*$ -*	*$ -*	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (13,878)*	*$ (13,878)*	*$ (10,409)*	*$ (10,409)*	
Total Operating Expenditure			**$ (78,396)**	**$ (84,499)**	**$ (65,756)**	**$ (45,986)**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Revenue - Fines & Penalties	RANGER	10051.0049	$ -	$ -	$ -	$ -	
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	$ -	$ -	$ -	$ -	
Other Revenue - Reimbursements Other	RANGER	10051.0229	$ -	$ -	$ -	$ -	
Grant Funding - Animal Welfare in Emergencies Program	RANGER	10051.0578	$ -	$ 6,103	$ 6,103	$ 6,103	
Sub-total - Cash			*$ -*	*$ 6,103*	*$ 6,103*	*$ 6,103*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ -**	**$ 6,103**	**$ 6,103**	**$ 6,103**	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE			**$ (55,000)**	**$ (55,000)**	**$ -**	**$ -**	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME			**$ 12,000**	**$ 12,000**	**$ -**	**$ -**	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			**$ (980,570)**	**$ (1,017,104)**	**$ (818,607)**	**$ (753,475)**	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			**$ 257,705**	**$ 294,239**	**$ 176,478**	**$ 218,052**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Operating Expenditure							
Employee Costs - Conferences & Training	EHO	20111.0029	$ (4,000)	$ (4,000)	$ (3,000)	$ (636)	
Employee Costs - Salaries	EHO	20111.0130	$ (114,010)	$ (114,010)	$ (87,700)	$ (85,500)	
Employee Costs - Superannuation	EHO	20111.0141	$ (14,636)	$ (14,636)	$ (11,258)	$ (11,153)	
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	$ (3,705)	$ (3,705)	$ (3,705)	$ (2,380)	
Office Expenses - Advertising	EHO	20112.0003	$ (500)	$ (500)	$ (375)	$ -	
Other Expenses - Other Operating Costs	EHO	20113.0312	$ (5,000)	$ (5,000)	$ (3,750)	$ (715)	
Admin Services Allocation	ACCOUNTANT	20114.0308	$ (43,290)	$ (43,290)	$ (33,365)	$ (32,515)	
Sub-total - Cash			*$ (185,141)*	*$ (185,141)*	*$ (143,153)*	*$ (132,899)*	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	**$ -**	**$ -**	**$ -**	**$ -**	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	**$ -**	**$ -**	**$ -**	**$ -**	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (185,141)**	**$ (185,141)**	**$ (143,153)**	**$ (132,899)**	
Operating Income							
Other Revenue - Caravan Park Fees	EHO	10069.0428	$ 762	$ 762	$ 572	$ 896	
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	$ 100	$ 100	$ 75	$ 57	
Other Revenue - Licence Fees	EHO	10069.0072	$ 600	$ 600	$ 450	$ 400	
Other Revenue - Lodging Houses Fees	EHO	10069.0429	$ 1,375	$ 1,375	$ 1,031	$ 1,375	
Other Revenue - Offensive Trades Fees	EHO	10069.0430	$ 2,682	$ 2,682	$ 2,682	$ 2,682	
Other Revenue - Other Fees	EHO	10069.0248	$ 10,300	$ 10,300	$ 10,300	$ 12,625	
Reimbursements - Salaries	EHO	10067.0219	$ 17,102	$ 17,102	$ 11,401	$ 8,367	
Reimbursements - Other	EHO	10067.0229	$ 50	$ 50	$ 50	$ -	
Total Operating Income			**$ 32,971**	**$ 32,971**	**$ 26,561**	**$ 26,403**	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 97 - Medical Centre Upgrade	ACCOUNTANT	50705.0496	$ (39,232)	$ (39,232)	$ (19,616)	$ (19,809)	
Total Principal Repayments			**$ (39,232)**	**$ (39,232)**	**$ (19,616)**	**$ (19,809)**	
Operating Expenditure							
Financial Expenses - Loan No. 97 - Medical Centre Upgrade	ACCOUNTANT	20127.0496	$ (6,553)	$ (6,553)	$ (3,277)	$ (4,143)	
Total Operating Expenditure			**$ (6,553)**	**$ (6,553)**	**$ (3,277)**	**$ (4,143)**	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Plantagenet Medical Centre Facilities Upgrade	BLDG SRVR	51771.0252	$ (385,221)	$ (324,026)	$ (324,026)	$ (285,485)	
Total Capital Expenditure			**$ (385,221)**	**$ (324,026)**	**$ (324,026)**	**$ (285,485)**	
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486	$ -	$ -	$ -	$ -	
Proceeds from Loan - Medical Centre Facilities Upgrade	DCEO	40725.0496	$ -	$ -	$ -	$ -	
Total Capital Income			**$ -**	**$ -**	**$ -**	**$ -**	
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	$ (2,000)	$ (2,000)	$ (1,500)	$ (22)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	$ (5,000)	$ (5,000)	$ (4,100)	$ (3,786)	
Building & Grounds (PC) - Grounds Maintenance	EMWS	20122.0052	$ (1,000)	$ (1,000)	$ (750)	$ (2,189)	
Admin Services Allocation	ACCOUNTANT	20124.0308	$ (34,130)	$ (34,130)	$ (26,305)	$ (25,635)	
Sub-total - Cash			*$ (42,130)*	*$ (42,130)*	*$ (32,655)*	*$ (31,632)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	$ (40,452)	$ (40,452)	$ (30,339)	$ (32,000)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	$ (2,065)	$ (2,065)	$ (1,549)	$ (1,549)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (42,517)*	*$ (42,517)*	*$ (31,888)*	*$ (33,548)*	
Total Operating Expenditure			**$ (84,647)**	**$ (84,647)**	**$ (64,543)**	**$ (65,181)**	
Operating Income							
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	$ 81,418	$ 81,418	$ 61,064	$ 61,063	
Sub-total - Cash			*$ 81,418*	*$ 81,418*	*$ 61,064*	*$ 61,063*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 81,418**	**$ 81,418**	**$ 61,064**	**$ 61,063**	
TOTAL HEALTH CAPITAL EXPENSES			**$ (385,221)**	**$ (324,026)**	**$ (324,026)**	**$ (285,485)**	
TOTAL HEALTH CAPITAL INCOME			**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL HEALTH OPERATING EXPENSES			**$ (276,341)**	**$ (276,341)**	**$ (210,972)**	**$ (202,222)**	
TOTAL HEALTH OPERATING INCOME			**$ 114,389**	**$ 114,389**	**$ 87,625**	**$ 87,466**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 8 - EDUCATION & WELFARE							
OLD PRE-SCHOOL (Booth Street)							
Operating Income							
Other Income	ACCOUNTANT	10811.0230	$ -	$ -	$ -	$ -	
Total Operating Income			**$ -**	**$ -**	**$ -**	**$ -**	
Operating Expenditure							
Building & Grounds (PC) - Building Operating - Preschool	BLDG SRVR	20131.0011	$ (1,000)	$ (1,000)	$ (1,000)	$ (794)	
Sub-total - Cash			*$ (1,000)*	*$ (1,000)*	*$ (1,000)*	*$ (794)*	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	$ -	$ -	$ -	$ -	
Total Operating Expenditure			**$ (1,000)**	**$ (1,000)**	**$ (1,000)**	**$ (794)**	
OTHER EDUCATION							
Operating Expenditure							
Other Expenses - Donations	DCEO	20134.0255	$ (1,620)	$ (1,620)	$ (1,620)	$ (1,620)	
Other Expenses - Disbursement of Rental	DCEO	20134.0286	$ (19,226)	$ (19,226)	$ (14,420)	$ (12,720)	
Admin Services Allocation	ACCOUNTANT	20135.0308	$ (5,852)	$ (5,852)	$ (4,511)	$ (4,396)	
Sub-total - Cash			*$ (26,698)*	*$ (26,698)*	*$ (20,551)*	*$ (18,736)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	$ (5,012)	$ (5,012)	$ (3,759)	$ (3,759)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	$ (3,297)	$ (3,297)	$ (2,473)	$ (2,473)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (8,309)*	*$ (8,309)*	*$ (6,232)*	*$ (6,232)*	
Total Operating Expenditure			**$ (35,007)**	**$ (35,007)**	**$ (26,783)**	**$ (24,968)**	
Operating Income							
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	$ 24,033	$ 24,033	$ 18,025	$ 17,888	
Sub-total - Cash			*$ 24,033*	*$ 24,033*	*$ 18,025*	*$ 17,888*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 24,033**	**$ 24,033**	**$ 18,025**	**$ 17,888**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
CHILD CARE CENTRE							
Operating Expenditure							
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	$ (1,500)	$ (1,500)	$ (1,125)	$ (335)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	$ (1,500)	$ (1,500)	$ (1,230)	$ (1,267)	
Building & Grounds (PC) - Grounds Maintenance	EMWS	20812.0052	$ (500)	$ (500)	$ (375)	$ -	
Admin Services Allocation	ACCOUNTANT	20140.0308	$ (1,238)	$ (1,238)	$ (959)	$ (1,087)	
Sub-total - Cash			*$ (4,738)*	*$ (4,738)*	*$ (3,689)*	*$ (2,689)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	$ (8,122)	$ (8,122)	$ (6,092)	$ (6,092)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	$ (477)	$ (477)	$ (358)	$ (358)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (8,599)*	*$ (8,599)*	*$ (6,449)*	*$ (6,450)*	
Total Operating Expenditure			**$ (13,337)**	**$ (13,337)**	**$ (10,138)**	**$ (9,139)**	
OTHER WELFARE							
Operating Expenditure							
Other Expenses - Donations	DCEO	20813.0255	$ (7,412)	$ (7,412)	$ (7,412)	$ (7,412)	
Admin Services Allocation	ACCOUNTANT	20814.0308	$ (1,238)	$ (1,238)	$ (959)	$ (930)	
Sub-total - Cash			*$ (8,650)*	*$ (8,650)*	*$ (8,371)*	*$ (8,342)*	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (8,650)**	**$ (8,650)**	**$ (8,371)**	**$ (8,342)**	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106		**$ -**	**$ -**	**$ -**	
Total Operating Income			**$ -**	**$ -**	**$ -**	**$ -**	
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328	$ 39,681	$ 39,681	$ 19,841	$ 39,681	
Total Capital Income			**$ 39,681**	**$ 39,681**	**$ 19,841**	**$ 39,681**	
Operating Expenditure							
Other Expenses - Donations	DCEO	20150.0255	$ (6,000)	$ (6,000)	$ (6,000)	$ (5,000)	
Admin Services Allocation	ACCOUNTANT	20145.0308	$ (24,976)	$ (24,976)	$ (19,250)	$ (18,760)	
Sub-total - Cash			*$ (30,976)*	*$ (30,976)*	*$ (25,250)*	*$ (23,760)*	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (30,976)**	**$ (30,976)**	**$ (25,250)**	**$ (23,760)**	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	$ 10,649	$ 10,649	$ 5,325	$ 10,649	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 10,649**	**$ 10,649**	**$ 5,325**	**$ 10,649**	
OTHER EDUCATION							
Borrowing Costs							
Principal Repayments							
Principal Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	50822.0328	$ (39,681)	$ (39,681)	$ (39,681)	$ (39,681)	
Total Principal Repayments			**$ (39,681)**	**$ (39,681)**	**$ (39,681)**	**$ (39,681)**	
Operating Expenditure							
Interest Repayments - Loan 93 - Plantagenet Village Homes (SS)	ACCOUNTANT	20805.0328	$ (10,649)	$ (10,649)	$ (10,649)	$ (9,927)	
Total Operating Expenditure			**$ (10,649)**	**$ (10,649)**	**$ (10,649)**	**$ (9,927)**	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE			**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME			**$ 39,681**	**$ 39,681**	**$ 19,841**	**$ 39,681**	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			**$ (99,619)**	**$ (99,619)**	**$ (82,189)**	**$ (76,929)**	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			**$ 34,682**	**$ 34,682**	**$ 23,349**	**$ 28,536**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 10 - COMMUNITY AMENITIES							
DOMESTIC REFUSE COLLECTION							
Operating Expenditure							
Refuse Collection & Recycling	EMWS	20159.0334	$ (226,797)	$ (270,000)	$ (202,500)	$ (183,451)	
Admin Services Allocation	ACCOUNTANT	20157.0308	$ (29,219)	$ (29,219)	$ (22,520)	$ (21,946)	
Sub-total - Cash			*$ (256,016)*	*$ (299,219)*	*$ (225,020)*	*$ (205,397)*	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (256,016)**	**$ (299,219)**	**$ (225,020)**	**$ (205,397)**	
Operating Income							
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	$ 1,000	$ 1,000	$ 750	$ 1,157	
Other Revenue - Refuse Service Adjustments	ACCOUNTANT	10094.0412	$ -	$ -	$ -	$ (1,287)	
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	$ 555,720	$ 555,720	$ 416,790	$ 417,532	
Sub-total - Cash			*$ 556,720*	*$ 556,720*	*$ 417,540*	*$ 417,403*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 556,720**	**$ 556,720**	**$ 417,540**	**$ 417,403**	
WASTE DISPOSAL SITES							
Capital Expenditure							
Porongurup Trf Station – Capping, Ripping and Mounding for Revegetation	EMWS	51683.0252	$ (12,658)	$ (12,658)	$ (6,329)	$ -	
O'Neill Road Landfill Site - Recycled Oil Receptacle and Shed Cover	EMWS	51687.0252	$ (15,000)	$ (15,000)	$ (15,000)	$ (9,840)	
Total Capital Expenditure			**$ (27,658)**	**$ (27,658)**	**$ (21,329)**	**$ (9,840)**	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486	$ -	$ 32,808	$ -	$ -	
Total Capital Income			**$ -**	**$ 32,808**	**$ -**	**$ -**	
Operating Expenditure							
Employee Costs - Conferences & Training	EMSD	20160.0029	$ (2,000)	$ (2,000)	$ (1,500)	$ (960)	
Employee Costs - Salaries	EMWS	20160.0130	$ (176,077)	$ (176,077)	$ (135,444)	$ (137,404)	
Employee Costs - Superannuation	EMWS	20160.0141	$ (21,326)	$ (21,326)	$ (16,405)	$ (14,188)	
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	$ (1,376)	$ (1,376)	$ (1,376)	$ (3,309)	
Other Expenses - Telephone	EMWS	20162.0144	$ (1,000)	$ (1,000)	$ (750)	$ (1,043)	
Other Expenses - Water Monitoring	EMWS	20162.0285	$ (15,000)	$ (15,000)	$ (11,250)	$ (8,535)	
Other Expenses - Post Closure Plan	EMWS	20162.0535	$ (7,768)	$ (7,768)	$ (5,826)	$ (7,664)	
Other Expenses - Western Cell Expansion	EMWS	20162.0536	$ (27,723)	$ (27,723)	$ (20,792)	$ (9,095)	
Other Expenses - New Waste Site Investigations	EMWS	20162.0544	$ (15,000)	$ (15,000)	$ (15,000)	$ (13,385)	
Other Expenses - O'Neil Road Waste Facility Investigation	EMWS	20162.0030		$ (32,808)	$ (24,606)	$ -	
Building & Grounds (PC) - Grounds Maintenance	EMWS	20165.0052	$ (269,475)	$ (269,475)	$ (202,106)	$ (219,508)	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Admin Services Allocation	ACCOUNTANT	20163.0308	$ (47,727)	$ (47,727)	$ (36,784)	$ (35,847)	
Sub-total - Cash			*$ (584,472)*	*$ (617,280)*	*$ (471,839)*	*$ (450,939)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	$ (8,508)	$ (8,508)	$ (6,381)	$ (6,381)	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	$ (12,676)	$ (12,676)	$ (9,507)	$ (9,894)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	$ (17,942)	$ (17,942)	$ (13,457)	$ (11,659)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (39,126)*	*$ (39,126)*	*$ (29,345)*	*$ (27,934)*	
Total Operating Expenditure			**$ (623,598)**	**$ (656,406)**	**$ (501,184)**	**$ (478,873)**	
Operating Income							
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	$ 344	$ 344	$ 258	$ 437	
Rates Income - Waste Facilities Rate	ACCOUNTANT	10816.0233	$ 193,368	$ 193,368	$ 193,368	$ 194,712	
Rates Income - Fee Adjustments	ACCOUNTANT	10816.0412	$ -	$ -	$ -	$ (888)	
Other Revenue - Sale of Surplus Materials & Scrap	EMWS	10094.0406	$ 40,000	$ 40,000	$ 20,000	$ 38,402	
Other Revenue - Tipping Fees	EMWS	10098.0147	$ 100,000	$ 100,000	$ 75,000	$ 88,023	
Transfers from Reserve Funds	DCEO	10099.0486	$ 50,491	$ 50,491	$ -	$ -	
Sub-total - Cash			*$ 384,203*	*$ 384,203*	*$ 288,626*	*$ 320,685*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 384,203**	**$ 384,203**	**$ 288,626**	**$ 320,685**	
SANITATION OTHER							
Operating Income							
Other Income - Compost Bins and Aerators	EHO	11011.0120	$ 500	$ 500	$ 375	$ -	
Other Income - Septic Tank Fees	EHO	11011.0408	$ 5,000	$ 5,000	$ 3,750	$ 8,968	
Total Operating Income			**$ 5,500**	**$ 5,500**	**$ 4,125**	**$ 8,968**	
PROTECTION OF THE ENVIRONMENT							
Operating Expenditure							
Abandoned Vehicles	RANGER	21015.0288	$ (3,000)	$ (3,000)	$ (2,250)	$ (1,071)	
Admin Services Allocation	ACCOUNTANT	21016.0308	$ (1,597)	$ (1,597)	$ (1,231)	**$ (1,200)**	
Total Operating Expenditure			**$ (4,597)**	**$ (4,597)**	**$ (3,481)**	**$ (2,271)**	
Operating Income							
Other Income - Fines & Penalties	RANGER	11012.0049	$ -	$ -	$ -	$ 449	
Total Operating Income			**$ -**	**$ -**	**$ -**	**$ 449**	

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Planning Officer	EMWS	51013.0006	$ -	$ -	$ -	$ -	
Total Capital Expenditure			**$ -**	**$ -**	**$ -**	**$ -**	
Capital Income							
Trade In Vehicle - Planning Officer	EMWS	41012.0105	$ -	$ -	$ -	$ -	
Total Capital Income			**$ -**	**$ -**	**$ -**	**$ -**	
Operating Expenditure							
Employee Costs - Conferences & Training	EMSD	20171.0029	$ (5,000)	$ (5,000)	$ (3,750)	$ (4,144)	
Employee Costs - Salaries	EMSD	20171.0130	$ (164,258)	$ (164,258)	$ (126,352)	$ (117,871)	
Employee Costs - Superannuation	EMSD	20171.0141	$ (22,022)	$ (22,022)	$ (16,940)	$ (16,290)	
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	$ (5,338)	$ (5,338)	$ (5,338)	$ (3,108)	
Office Expenses - Advertising	EMSD	20172.0003	$ (4,000)	$ (4,000)	$ (3,000)	$ (1,977)	
Office Expenses - Telephone	EMSD	20172.0144	$ (500)	$ (500)	$ (375)	$ -	
Other Expenses - Minor Furniture & Equipment Purchases	EMSD	20173.0085	$ (1,000)	$ (1,000)	$ (750)	$ -	
Other Expenses - Other Operating Costs	EMSD	20173.0312	$ (1,500)	$ (1,500)	$ (1,125)	$ -	
Other Expenses - Professional Services	EMSD	20173.0030	$ (10,000)	$ (10,000)	$ (7,500)	$ (2,209)	
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21014.0182	$ (12,000)	$ (12,000)	$ (9,000)	$ (1,565)	
Admin Services Allocation	ACCOUNTANT	20174.0308	$ (88,675)	$ (88,675)	$ (68,344)	$ (66,603)	
Sub-total - Cash			*$ (314,293)*	*$ (314,293)*	*$ (242,474)*	*$ (213,768)*	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	$ -	$ -	$ -	$ -	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	$ (7,268)	$ (7,268)	$ (5,451)	$ (3,809)	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	$ -	$ -	$ -	$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (7,268)*	*$ (7,268)*	*$ (5,451)*	*$ (3,809)*	
Total Operating Expenditure			**$ (321,561)**	**$ (321,561)**	**$ (247,925)**	**$ (217,577)**	

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Reimbursements - Other (Advertising)	EMSD	10103.0229	$ 1,000	$ 1,000	$ 750	$ -	
Reimbursements - Salaries	ACCOUNTANT	10103.0219	$ -	$ -	$ -	$ -	
Other Revenue - Development Application Fee	EMSD	10105.0038	$ 13,000	$ 13,000	$ 9,750	$ 13,638	
Other Revenue - Enquiry Fee	EMSD	10105.0409	$ 100	$ 100	$ 75	$ 66	
Other Revenue - Planning Liquor Cert (Section 40)	EMSD	10105.0417	$ 200	$ 200	$ 150	$ 189	
Other Revenue - Rezoning Fees	EMSD	10105.0234	$ 2,000	$ 2,000	$ 1,500	$ -	
Other Revenue - Subdivision Clearance	EMSD	10105.0139	$ 2,000	$ 2,000	$ 1,500	$ 438	
Sub-total - Cash			*$ 18,300*	*$ 18,300*	*$ 13,725*	*$ 14,331*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 18,300**	**$ 18,300**	**$ 13,725**	**$ 14,331**	
CEMETERIES							
Operating Expenditure							
Building & Grounds (PC) - Cemeteries Maintenance	EMWS	20181.0052	$ (95,000)	$ (95,000)	$ (74,750)	$ (78,249)	
Kendenup Cemetery (PC) - Construct Internal Roads	EMWS	20182.0252	$ (13,444)	$ (13,444)	$ (13,444)	$ -	
Admin Services Allocation	ACCOUNTANT	20179.0308	$ (9,052)	$ (9,052)	$ (6,977)	$ (6,799)	
Sub-total - Cash			*$ (117,496)*	*$ (117,496)*	*$ (95,171)*	*$ (85,048)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	$ (2,298)	$ (2,298)	$ (1,724)	$ (1,724)	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0036	$ (130)	$ (130)	$ (98)	$ (98)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	$ (6,854)	$ (6,854)	$ (5,141)	$ (2,817)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (9,282)*	*$ (9,282)*	*$ (6,962)*	*$ (4,639)*	
Total Operating Expenditure			**$ (126,778)**	**$ (126,778)**	**$ (102,132)**	**$ (89,686)**	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	$ -	$ -	$ -	$ -	
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	$ 45,000	$ 45,000	$ 33,750	$ 34,378	
Total Operating Income			**$ 45,000**	**$ 45,000**	**$ 33,750**	**$ 34,378**	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	EMSD	51485.0006	$ (18,543)	$ (18,543)	$ -	$ -	
Public Toilet Upgrades	BLDG SRVR	51811.0252	$ (20,000)	$ (20,000)	$ (20,000)	$ (7,372)	
Total Capital Expenditure			**$ (38,543)**	**$ (38,543)**	**$ (20,000)**	**$ (7,372)**	

Shire of Plantagenet

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Expenditure							
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	$ (7,500)	$ (7,500)	$ (5,625)	$ (7,041)	
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	$ (30,000)	$ (30,000)	$ (24,600)	$ (23,061)	
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	$ (1,000)	$ (1,000)	$ (750)	$ (333)	
Admin Services Allocation	ACCOUNTANT	21019.0308	$ (11,889)	$ (11,889)	$ (9,163)	$ (8,929)	
Sub-total - Cash			*$ (50,389)*	*$ (50,389)*	*$ (40,138)*	*$ (39,364)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	$ (3,248)	$ (14,540)	$ (10,905)	$ (10,386)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (3,248)*	*$ (14,540)*	*$ (10,905)*	*$ (10,386)*	
Total Operating Expenditure			**$ (53,637)**	**$ (64,929)**	**$ (51,043)**	**$ (49,749)**	
Operating Income							
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	$ -	$ -	$ -	$ -	
Total Operating Income			$ -	$ -	$ -	$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES			**$ (66,201)**	**$ (66,201)**	**$ (41,329)**	**$ (17,212)**	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME			**$ -**	**$ 32,808**	**$ -**	**$ -**	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			**$ (1,386,187)**	**$ (1,473,490)**	**$ (1,130,784)**	**$ (1,043,553)**	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			**$ 1,009,723**	**$ 1,009,723**	**$ 757,766**	**$ 796,214**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
PROGRAM 11 - RECREATION & CULTURE									
PUBLIC HALLS & CIVIC CENTRES									
Capital Expenditure									
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	$ (5,000)	$ (5,000)	$ (5,000)	$ (1,479)			
Lesser Hall - Repair Termite Damage	BLDG SRVR	51728.0252	$ (3,661)	$ (3,661)	$ (3,661)	$ (3,295)			
Kendenup Hall - Upgrade Playground & Reticulation	EMWS	51774.0252	$ (20,871)	$ (20,871)	$ (20,871)	$ (23,495)			
Total Capital Expenditure			**$ (29,532)**	**$ (29,532)**	**$ (29,532)**	**$ (28,269)**			
Capital Income									
Transfers from Reserve Funds	DCEO	41017.0486	$ -	$ -	$ -	$ -			
Total Capital Income			$ -	$ -	$ -	$ -			
Operating Expenditure									
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	$ (22,500)	$ (22,500)	$ (16,875)	$ (9,361)			
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	$ (45,000)	$ (45,000)	$ (42,300)	$ (30,685)			
Building & Grounds (PC) - Grounds Maintenance	EMWS	20193.0052	$ (15,000)	$ (15,000)	$ (15,000)	$ (26,589)	▲	$ 11,589	77%
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	$ (2,000)	$ (2,000)	$ (1,500)	$ -			
Admin Services Allocation	ACCOUNTANT	20191.0308	$ (46,688)	$ (46,688)	$ (35,984)	$ (35,067)			
Sub-total - Cash			*$ 121*	*$ (131,188)*	*$ (111,659)*	*$ (101,703)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	$ (4,808)	$ (4,808)	$ (3,606)	$ (3,606)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	$ (62,051)	$ (62,051)	$ (46,538)	$ (47,127)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	$ (2,646)	$ (2,646)	$ (1,985)	$ (1,945)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (69,505)*	*$ (69,505)*	*$ (52,129)*	*$ (52,677)*			
Total Operating Expenditure			**$ (69,384)**	**$ (200,693)**	**$ (163,787)**	**$ (154,380)**			
Operating Income									
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	$ 500	$ 500	$ 375	$ 224			
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	$ 400	$ 400	$ 300	$ 345			
Sub-total - Cash			*$ 900*	*$ 900*	*$ 675*	*$ 569*			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	**$ -**	**$ -**	**$ -**	**$ -**			
Total Operating Income			**$ 900**	**$ 900**	**$ 675**	**$ 569**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	EMSD	51407.0252	$ (2,500)	$ (2,500)	$ (1,875)	$ (180)	
Swimming Pool Facility Refurbishment	EMSD	51694.0252	$ (1,600,000)	$ (1,674,183)	$ -	$ (5,981)	
Total Capital Expenditure			**$ (1,602,500)**	**$ (1,676,683)**	**$ (1,875)**	**$ (6,161)**	
Capital Income							
Transfers from Reserve Funds	DCEO	41020.0486	$ -	$ -	$ -	$ -	
Direct Grants - Special Grants	EMSD	41021.0208	$ 1,100,000	$ 974,183	$ -	$ -	
Loan - Swimming Pool Facility Refurbishment	EMSD	41022.0497	$ 500,000	$ 500,000	$ -	$ -	
Total Capital Income			**$ 1,600,000**	**$ 1,474,183**	**$ -**	**$ -**	
Operating Expenditure							
Employee Costs - Conferences & Training	POOL MGR	20194.0029	$ (3,500)	$ (3,500)	$ (2,625)	$ (1,526)	
Employee Costs - Salaries	POOL MGR	20194.0130	$ (158,570)	$ (158,570)	$ (121,977)	$ (124,209)	
Employee Costs - Superannuation	POOL MGR	20194.0141	$ (19,048)	$ (19,048)	$ (14,652)	$ (14,373)	
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	$ (1,000)	$ (1,000)	$ (750)	$ (512)	
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	$ (5,154)	$ (5,154)	$ (5,154)	$ (3,818)	
Other Expenses - Professional Services	EMSD	20196.0030	$ (252,321)	$ (248,521)	$ (186,391)	$ (129,281)	
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	$ (15,000)	$ (15,000)	$ (15,000)	$ (13,938)	
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	$ (7,500)	$ (7,500)	$ (5,625)	$ (4,227)	
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	$ (5,000)	$ (5,000)	$ (3,750)	$ (2,246)	
Building & Grounds (PC) - Building Maintenance	POOL MGR	20199.0010	$ (6,000)	$ (6,000)	$ (4,500)	$ (681)	
Building & Grounds (PC) - Building Operating	POOL MGR	20199.0011	$ (50,000)	$ (50,000)	$ (41,000)	$ (40,286)	
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	$ (2,500)	$ (2,500)	$ (1,875)	$ (1,207)	
Admin Services Allocation	ACCOUNTANT	20197.0308	$ (53,318)	$ (53,318)	$ (41,093)	$ (40,047)	
Sub-total - Cash			*$ (578,911)*	*$ (575,111)*	*$ (444,392)*	*$ (376,351)*	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	$ (2,107)	$ (2,107)	$ (1,580)	$ (1,630)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	$ (5,351)	$ (5,351)	$ (4,013)	$ (4,013)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	$ (81,481)	$ (81,481)	$ (61,111)	$ (34,981)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	$ -	$ -	$ -	$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	$ -	$ -	$ -	$ -	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (88,939)*	*$ (88,939)*	*$ (66,704)*	*$ (40,624)*	
Total Operating Expenditure			**$ (667,850)**	**$ (664,050)**	**$ (511,096)**	**$ (416,975)**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Revenue - Entry Fees	POOL MGR	10113.0044	$ 30,000	$ 30,000	$ 27,000	$ 29,607	
Other Revenue - Facilities Hire	POOL MGR	10113.0046	$ 1,000	$ 1,000	$ 750	$ 164	
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	$ -	$ -	$ -	$ -	
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	$ 17,000	$ 17,000	$ 17,000	$ 21,831	
Other Revenue - Season passes	POOL MGR	10113.0136	$ 23,000	$ 23,000	$ 19,167	$ 28,284	
Transfers from Reserve Funds	DCEO	10114.0486	$ 240,000	$ 240,000	$ -	$ -	
Sub-total - Cash			*$ 311,000*	*$ 311,000*	*$ 63,917*	*$ 79,886*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 311,000**	**$ 311,000**	**$ 63,917**	**$ 79,886**	
Operating Surplus / Deficit			**$ (356,850)**	**$ (353,050)**	**$ (447,180)**	**$ (337,090)**	

Shire of Plantagenet

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
REC.CENTRE									
Capital Expenditure									
Gym and Other Equipment	REC CTR MGR	51111.0006	$ (5,000)	$ (17,000)	$ (17,000)	$ (18,258)			
Total Capital Expenditure			**$ (5,000)**	**$ (17,000)**	**$ (17,000)**	**$ (18,258)**			
Operating Expenditure									
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	$ (4,000)	$ (4,000)	$ (3,000)	$ (836)			
Employee Costs - Salaries	REC CTR MGR	21100.0130	$ (197,052)	$ (189,052)	$ (145,425)	$ (146,343)			
Employee Costs - Superannuation	REC CTR MGR	21100.0141	$ (21,830)	$ (21,830)	$ (16,792)	$ (14,305)			
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	$ (1,500)	$ (1,500)	$ (1,125)	$ (819)			
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	$ (6,404)	$ (6,404)	$ (6,404)	$ (3,445)			
Employee Costs - Telephone	REC CTR MGR	21101.0144	$ (2,500)	$ (2,500)	$ (1,875)	$ (1,408)			
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	$ (8,000)	$ (6,000)	$ (4,500)	$ (884)			
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	$ (5,000)	$ (5,000)	$ (3,750)	$ (2,687)			
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	$ (5,000)	$ (5,000)	$ (3,750)	$ (1,004)			
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	$ (20,000)	$ (11,715)	$ (8,786)	$ (6,052)			
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	$ (2,000)	$ -	$ -	$ -			
Financial Expenses - ROU Lease Liability interest Gym Equipment	REC CTR MGR	21214.0197		$ (76)	$ (57)	$ (75)			
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	$ (10,000)	$ (10,000)	$ (7,500)	$ (20,514)	▲	$ 13,014	174%
Building & Grounds (PC) - Building Operating	BLDG SRVR	21104.0011	$ (15,000)	$ (15,000)	$ (12,300)	$ (11,446)			
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	$ (2,000)	$ (2,000)	$ (1,500)	$ -			
Building & Grounds - Building Projects (Gym Expansion)	REC CTR MGR	21104.0252	$ -	$ -	$ -	$ -			
Admin Services Allocation	ACCOUNTANT	21103.0308	$ (60,260)	$ (60,260)	$ (46,444)	$ (45,261)			
Sub-total - Cash			*$ (360,546)*	*$ (340,337)*	*$ (263,208)*	*$ (255,078)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	$ (630)	$ (630)	$ (473)	$ (473)			
Non Cash Expenses - ROU Asset Depreciation - Gym Equipment	ACCOUNTANT	21105.0197		$ (8,285)	$ (6,214)	$ (7,484)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (630)*	*$ (8,915)*	*$ (6,686)*	*$ (7,956)*			
Total Operating Expenditure			**$ (361,176)**	**$ (349,252)**	**$ (269,894)**	**$ (263,034)**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Income - Entry Fees	REC CTR MGR	11101.0044	$ 20,000	$ 20,000	$ 15,000	$ 20,622	
Other Income - Facilities Hire	REC CTR MGR	11101.0046	$ 2,000	$ 2,000	$ 1,500	$ 1,396	
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	$ 7,000	$ 7,000	$ 5,250	$ 5,050	
Other Income - Membership Fees	REC CTR MGR	11101.0410	$ 60,000	$ 60,000	$ 45,000	$ 63,778	
Other Income - Other Operating Income	REC CTR MGR	11101.0232	$ 7,500	$ 7,500	$ 5,625	$ 5,197	
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	$ 5,000	$ 5,000	$ 3,750	$ 2,994	
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	$ 15,000	$ 15,000	$ 11,250	$ 15,819	
Sub-total - Cash			*$ 116,500*	*$ 116,500*	*$ 87,375*	*$ 114,856*	
Non Cash Revenue Recreation Centre - Profit on Sale of Assets	ACCOUNTANT	10115.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 116,500**	**$ 116,500**	**$ 87,375**	**$ 114,856**	
Operating Surplus / Deficit			**$ (244,676)**	**$ (232,752)**	**$ (182,519)**	**$ (148,179)**	
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Frost Park - Pavilion Upgrade	BLDG SRVR	51691.0251	$ (124,484)	$ (118,145)	$ (88,609)	$ (6,257)	
Water Transfer - Lot 81 Dam to Sounness Park (via Frost Park)	EMWS	51777.0251	$ (32,322)	$ (126,353)	$ (75,812)	$ (18,241)	
Bonnyup Park - New Playground	EMWS	51778.0251	$ (25,000)	$ (25,000)	$ (25,000)	$ (24,355)	
Frost Park - Reticulation	EMWS	51812.0251	$ (22,000)	$ (22,000)	$ (22,000)	$ (20,000)	
Frost Park - Drainage Race Track	EMWS	51842.0251		$ (37,000)	$ (37,000)	$ (40,973)	
Sounness Park - Hockey Ground Protective Strip	BLDG SRVR	51813.0251	$ (10,000)	$ (10,000)	$ (10,000)	$ (9,748)	
Shire of Plantagenet Water Strategy	EMWS	51838.0251	$ (30,000)	$ (30,000)	$ (6,000)	$ (6,950)	
Total Capital Expenditure			**$ (243,806)**	**$ (368,498)**	**$ (264,421)**	**$ (126,524)**	
Capital Income							
Transfers from Reserve Funds	DCEO	41127.0486	$ 156,806	$ 156,806	$ -	$ -	
Direct Grants - Community Water Grants	EMWS	41120.0203	$ -	$ 94,031	$ -	$ 94,031	
Total Capital Income			**$ 156,806**	**$ 250,837**	**$ -**	**$ 94,031**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
Operating Expenditure									
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	$ (25,000)	$ (25,000)	$ (18,750)	$ (16,851)			
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	$ (55,000)	$ (55,000)	$ (45,100)	$ (38,049)			
Parks Mtce (PC) - Frost Park Maintenance	EMWS	20212.0066	$ (50,000)	$ (50,000)	$ (37,500)	$ (38,650)			
Parks Mtce (PC) - Sounness Park Maintenance	EMWS	20212.0492	$ (165,000)	$ (165,000)	$ (123,750)	$ (125,391)			
Parks Mtce (PC) - Facilities Maintenance	EMWS	20212.0047	$ (245,000)	$ (245,000)	$ (183,750)	$ (213,811)	▲	$ 30,061	16%
Parks Mtce - Playground Maintenance	EMWS	20212.0469	$ (5,000)	$ (5,000)	$ (3,750)	$ (1,011)			
Parks Mtce (PC) - Facilities Operating	EMWS	20212.0048	$ (15,000)	$ (15,000)	$ (11,250)	$ (14,346)			
Reserve Mtce - Deane / Ingoldby Public Open Space	EMWS	20219.0047	$ (46,990)	$ (46,990)	$ (46,990)	$ -			
Employee Costs - Apprentice / Trainee	EMWS	20206.0351	$ (40,000)	$ (40,000)	$ (30,000)	$ -			
Other Expenses - Donations	DCEO	20208.0255	$ (19,540)	$ (19,540)	$ (19,540)	$ (2,317)			
Admin Services Allocation	ACCOUNTANT	20209.0308	$ (69,198)	$ (69,198)	$ (53,332)	$ (51,974)			
Sub-total - Cash			*$ (735,728)*	*$ (735,728)*	*$ (573,712)*	*$ (502,400)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	$ (1,729)	$ (1,729)	$ (1,297)	$ (1,297)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	$ (203,494)	$ (203,494)	$ (152,621)	$ (131,664)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	$ (199,904)	$ (199,904)	$ (154,928)	$ (140,386)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (405,127)*	*$ (405,127)*	*$ (308,845)*	*$ (273,347)*			
Total Operating Expenditure			**$ (1,140,855)**	**$ (1,140,855)**	**$ (882,558)**	**$ (775,747)**			
Operating Income									
Reimbursements - Other	DCEO	10118.0229	$ 5,000	$ 5,000	$ 3,750	$ 3,598			
Transfers from Trust	ACCOUNTANT	41122.0243	$ 39,961	$ 39,961	$ -	$ -			
Other Revenue - Facilities Hire	DCEO	10120.0046	$ 2,500	$ 2,500	$ 1,875	$ 6,617			
Other Revenue - Frost Park	DCEO	10120.0426	$ 5,000	$ 5,000	$ 3,750	$ 6,572			
Other Revenue - Sounness Park	DCEO	10120.0427	$ -	$ -	$ -	$ 155			
Sub-total - Cash			*$ 52,461*	*$ 52,461*	*$ 9,375*	*$ 16,941*			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	$ -	$ -	$ -	$ -			
Total Operating Income			**$ 52,461**	**$ 52,461**	**$ 9,375**	**$ 16,941**			
Borrowing Costs									
Principal Repayments									
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	$ (40,449)	$ (40,449)	$ (20,225)	$ (20,032)			
Total Principal Repayments			**$ (40,449)**	**$ (40,449)**	**$ (20,225)**	**$ (20,032)**			
Operating Expenditure									
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	$ (5,672)	$ (5,672)	$ (2,836)	$ (3,430)			
Total Operating Expenditure			**$ (5,672)**	**$ (5,672)**	**$ (2,836)**	**$ (3,430)**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
LIBRARY SERVICES							
Capital Expenditure							
Library - Shift Counter and Replace Carpet Tiles	EMSD	51779.0252	$ (13,142)	$ (13,142)	$ (8,761)	$ -	
Total Capital Expenditure			**$ (13,142)**	**$ (13,142)**	**$ (8,761)**	**$ -**	
Mount Barker Library & Art Gallery							
Operating Expenditure							
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	$ (2,000)	$ (4,000)	$ (3,000)	$ (1,703)	
Employee Costs - Salaries	LIBRARIAN	20213.0130	$ (136,812)	$ (136,812)	$ (105,240)	$ (107,939)	
Employee Costs - Superannuation	LIBRARIAN	20213.0141	$ (15,321)	$ (15,321)	$ (11,785)	$ (12,439)	
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	$ (4,316)	$ (4,316)	$ (4,316)	$ (3,052)	
Office Expenses - Advertising	LIBRARIAN	20214.0003	$ (1,000)	$ (1,000)	$ (750)	$ (391)	
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	$ (4,000)	$ (1,570)	$ (1,178)	$ -	
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	$ (7,500)	$ (7,500)	$ (7,500)	$ (8,068)	
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	$ (3,000)	$ (3,000)	$ (2,250)	$ (2,128)	
Office Expenses - Telephone	LIBRARIAN	20214.0144	$ (4,000)	$ (4,000)	$ (3,000)	$ (2,003)	
Other Expenses - Insurances	LIBRARIAN	20215.0064	$ (500)	$ (500)	$ (500)	$ -	
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	$ (3,000)	$ (3,000)	$ (2,250)	$ -	
Other Expenses - Local Collection	LIBRARIAN	20215.0369	$ (2,000)	$ (2,000)	$ (1,500)	$ (931)	
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	$ (3,000)	$ (3,000)	$ (2,250)	$ (181)	
Other Expenses - Library Programs	LIBRARIAN	20215.0298	$ (8,500)	$ (12,300)	$ (9,225)	$ (3,795)	
Other Expenses - Art Restoration	EMSD	20215.0177	$ (2,000)	$ (2,000)	$ (1,500)	$ -	
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	$ (5,000)	$ (5,000)	$ (3,750)	$ (1,139)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	$ (5,000)	$ (5,000)	$ (3,750)	$ (1,877)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	$ (30,000)	$ (30,000)	$ (24,600)	$ (24,069)	
Building & Grounds (PC) - Grounds Maintenance	EMWS	20218.0052	$ (1,000)	$ (1,000)	$ (750)	$ (1,249)	
Admin Services Allocation	ACCOUNTANT	20216.0308	$ (94,261)	$ (94,261)	$ (72,649)	$ (70,798)	
Sub-total - Cash			*$ (332,210)*	*$ (335,580)*	*$ (261,743)*	*$ (241,763)*	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	$ (180)	$ (180)	$ (135)	$ (135)	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	$ -	$ -	$ -	$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (180)*	*$ (180)*	*$ (135)*	*$ (135)*	
Total Operating Expenditure			**$ (332,390)**	**$ (335,760)**	**$ (261,878)**	**$ (241,898)**	

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Contributions - Other Contributions	LIBRARIAN	10123.0200	$ 1,000	$ 1,000	$ 1,000	$ 2,059	
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	$ 500	$ 500	$ 375	$ 224	
Other Revenue - Photocopying Faxing & Internet	LIBRARIAN	10124.0100	$ 3,000	$ 3,000	$ 2,250	$ 1,488	
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	$ 500	$ 500	$ 375	$ 761	
Total Operating Income			**$ 5,000**	**$ 5,000**	**$ 4,000**	**$ 4,532**	
Operating Surplus / Deficit			*$ (327,390)*	*$ (330,760)*	*$ (257,878)*	*$ (237,366)*	
OTHER RECREATION & CULTURE							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	$ (5,000)	$ (5,000)	$ (3,750)	$ -	
Museum Complex - Renew Historic Buildings	BLDG SRVR	51535.0252	$ (14,784)	$ (14,784)	$ (11,088)	$ -	
Mitchell House	BLDG SRVR	51730.0252	$ (7,808)	$ (7,808)	$ (3,904)	$ -	
Museum Complex - Archive Repository	BLDG SRVR	51780.0252	$ (119,923)	$ (119,923)	$ (144,846)	$ (99,989)	
Principal - Loan - Mount Barker Golf Club (SS)	ACCOUNTANT	51126.0388		$ (70,000)	$ (70,000)	$ (70,000)	
Community Resource Centre - Replace Box Gutters & Walkway	BLDG SRVR	51781.0252	$ (60,000)	$ (60,000)	$ (60,000)	$ (57,140)	
Total Capital Expenditure			**$ (207,515)**	**$ (277,515)**	**$ (293,588)**	**$ (227,129)**	
Capital Income							
Principal Repayments - Loan - Mount Barker Golf Club (SS)	ACCOUNTANT	41121.0329	$ 22,816	$ 22,816	$ 11,408	$ -	
Principal - Loan - Mount Barker Golf Club (SS)	ACCOUNTANT	41126.0388	$ -	$ 70,000	$ 70,000	$ 70,000	
Grants & Contributions - Other Recreation & Culture	DCEO	41130.0450	$ -	$ -	$ -	$ -	
Transfers from Reserve Funds	DCEO	41131.0486	$ 60,000	$ 60,000	$ -	$ -	
Total Capital Income			**$ 82,816**	**$ 152,816**	**$ 81,408**	**$ 70,000**	

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Expenditure							
Other Expenses - Community Programs	EMSD	20221.0356	$ (15,000)	$ (15,000)	$ (11,250)	$ (11,524)	
Other Expenses - Donations	DCEO	20221.0255	$ (38,201)	$ (38,201)	$ (38,201)	$ (27,187)	
Other Expenses - Other Operating Costs	EMSD	20221.0312	$ (5,000)	$ (5,000)	$ (3,750)	$ (550)	
Other Expenses - Professional Services	EMSD	20221.0030	$ (12,442)	$ (12,442)	$ (9,332)	$ (6,310)	
Mount Barker Hill - Lighting concept plan	EMSD	20221.0575	$ (4,400)	$ (20,000)	$ (4,400)	$ (3,740)	
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	$ (15,000)	$ (15,000)	$ (11,250)	$ (3,706)	
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	$ (25,000)	$ (25,000)	$ (20,500)	$ (21,256)	
Building & Grounds (PC) - Grounds Maintenance	EMWS	21111.0052	$ (2,500)	$ (2,500)	$ (1,875)	$ (2,026)	
Admin Services Allocation	ACCOUNTANT	20222.0308	$ (31,429)	$ (31,429)	$ (24,223)	$ (23,606)	
Sub-total - Cash			*$ (148,972)*	*$ (164,572)*	*$ (124,781)*	*$ (99,905)*	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	$ (142,783)	$ (142,783)	$ (107,087)	$ (117,010)	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	$ (49,038)	$ (49,038)	$ (37,079)	$ (22,234)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (191,821)*	*$ (191,821)*	*$ (144,166)*	*$ (139,244)*	
Total Operating Expenditure			**$ (340,793)**	**$ (356,393)**	**$ (268,946)**	**$ (239,149)**	
Operating Income							
Grant Income - AGF MBCC Junior Cricket	EMSD	10128.0272	$ 14,971	$ 14,971	$ 2,000	$ 1,663	
Grants & Contributions - Other Recreation & Culture	DCEO	10126.0272	$ -	$ -	$ -	$ 1,846	
Transfers from Reserve Funds	DCEO	10129.0486	$ -	$ -	$ -	$ -	
Financial Income - Loan - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0329	$ 1,441	$ 1,441	$ -	$ -	
Reimbursements - Other	DCEO	11109.0229	$ -	$ -	$ -	$ 5,151	
Other Income - Lease Rental	ACCOUNTANT	11106.0230	$ 1,105	$ 1,105	$ 829	$ 10	
Sub-total - Cash			*$ 17,517*	*$ 17,517*	*$ 2,829*	*$ 8,670*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 17,517**	**$ 17,517**	**$ 2,829**	**$ 8,670**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Borrowing Costs							
Principal Repayments							
Principal Repayments - SS Loan - Mount Barker Golf Club	ACCOUNTANT	51116.0329	$ (22,816)	$ (22,816)	$ -	$ -	
Total Principal Repayments			**$ (22,816)**	**$ (22,816)**	**$ -**	**$ -**	
Operating Expenditure							
Interest Repayments - SS Loan - Mount Barker Golf Club	ACCOUNTANT	21106.0329	$ (1,441)	$ (1,441)	$ -	$ (81)	
Total Operating Expenditure			**$ (1,441)**	**$ (1,441)**	**$ -**	**$ -**	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES			**$ (2,101,495)**	**$ (2,382,370)**	**$ (615,177)**	**$ (406,341)**	
TOTAL RECREATION AND CULTURE CAPITAL INCOME			**$ 1,839,622**	**$ 1,877,836**	**$ 81,408**	**$ 164,031**	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			**$ (2,919,561)**	**$ (3,054,116)**	**$ (2,360,996)**	**$ (2,094,613)**	
TOTAL RECREATION AND CULTURE OPERATING INCOME			**$ 503,378**	**$ 503,378**	**$ 168,170**	**$ 225,454**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
PROGRAM 12 - TRANSPORT									
ROAD CONSTRUCTION									
Capital Expenditure									
Regional Road Group									
Spencer Road - SLK 5.24 to 11.49	EMWS	51814.0250	$ (252,070)	$ (388,198)	$ (388,198)	$ (340,171)			
Settlement Road - SLK 14.81 to 18.83	EMWS	51810.0250	$ (185,164)	$ (185,164)	$ (154,303)	$ (145,162)			
			$ (437,234)	**$ (573,362)**	**$ (542,501)**	**$ (485,333)**			
Blackspot (Federal)									
Lake Matilda Rd - Red Gum Pass Road - Intersection	EMWS	51654.0250	$ (23,343)	$ (23,343)	$ (23,343)	$ (89,100)	▲	$ 65,757	282%
			$ (23,343)	**$ (23,343)**	**$ (23,343)**	**$ (89,100)**			
Commodity Route Funding									
Pile Road - SLK 0.0 - 9.34	EMWS	51815.0250	$ (237,515)	$ (237,515)	$ (197,929)	$ (197,321)			
Palmdale Road - SLK 0.00 - 4.32	EMWS	51816.0250	$ (204,585)	$ (204,585)	$ (170,488)	$ (67,524)			
Yellanup Road - SLK 13.04 to 19.50	EMWS	51817.0250	$ (320,821)	$ (320,821)	$ (267,351)	$ (371,075)			
			$ (762,921)	**$ (762,921)**	**$ (635,768)**	**$ (635,920)**			
Roads to Recovery									
Martin Street - SLK 0.01 - 0.27	EMWS	51818.0250	$ (40,790)	$ (40,790)	$ (40,790)	$ (27,565)			
Sturdee Road - SLK 3.60 to 6.30	EMWS	51819.0250	$ (332,240)	$ (332,240)	$ (276,867)	$ (29,688)			
Bloxidge Road - SLK 0 .00to 10.80	EMWS	51820.0250	$ (151,200)	$ (151,200)	$ (151,200)	$ (70,812)			
			$ (524,230)	**$ (524,230)**	**$ (468,857)**	**$ (128,065)**			
LRCIP									
Wilson Road - SLK 2.35 - 4.28	EMWS	51839.0250	$ (303,214)	$ (303,214)	$ (303,214)	$ (310,082)			
			$ (303,214)	**$ (303,214)**	**$ (303,214)**	**$ (310,082)**			

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Own Resources							
Pre Construction Future Works	EMWS	51201.0250	$ (30,000)	$ (30,000)	$ (30,000)	$ (10,245)	
Drainage Construction	EMWS	51202.0250	$ (20,000)	$ (20,000)	$ (20,000)	$ (1,404)	
Footpath and Bike Path Construction	EMWS	51203.0250	$ (50,000)	$ (59,400)	$ (49,500)	$ (24,948)	
Roadworks - Minor Renewal	EMWS	51276.0250	$ (250,000)	$ (250,000)	$ (187,500)	$ (91,840)	
Reseal Rural and Townsite Roads	EMWS	51741.0250	$ (88,000)	$ (42,624)	$ (35,520)	$ (39,538)	
Sounness Park - Internal roads	EMWS	51792.0250	$ (15,000)	$ (15,000)	$ (12,500)	$ (8,319)	
Narpund Road / Hassell St drainage project	EMWS	51797.0250	$ (268,625)	$ (68,625)	$ -	$ -	
Langton Road - Reseal - SLK 0.217 - 1.28	EMWS	51798.0250	$ (50,822)	$ (50,822)	$ (42,352)	$ -	
Wilson Road - SLK 0.00 - 2.35	EMWS	51821.0250	$ (65,000)	$ (65,000)	$ (54,167)	$ (63,105)	
Lowood Road - SLK 1.59 to 1.73	EMWS	51822.0250	$ (85,000)	$ (85,000)	$ (70,833)	$ (5,749)	
Kwornicup Road - SLK 9.91 to 11.16	EMWS	51823.0250	$ (45,000)	$ (45,000)	$ (37,500)	$ -	
St Jack Road - SLK 0.00 to 4.67	EMWS	51824.0250	$ (65,000)	$ (65,000)	$ (65,000)	$ (66,019)	
Narpund Road - SLK 0.00 to 0.50	EMWS	51825.0250	$ (83,750)	$ (83,750)	$ (69,792)	$ (226)	
Beattie Road - SLK 1.25 - 2.81	EMWS	51826.0250	$ (25,000)	$ (25,000)	$ (20,833)	$ -	
Turpin Road - SLK 10.06 to 14.97	EMWS	51827.0250	$ (69,125)	$ (69,125)	$ (57,604)	$ (25,218)	
Mill Road, Rocky Gully - SLK 2.91 - 7.71	EMWS	51828.0250	$ (69,125)	$ (69,125)	$ (57,604)	$ (34,822)	
Haese Street - SLK 0.00 to 0.46	EMWS	51829.0250	$ (20,700)	$ (20,700)	$ (17,250)	$ (15,416)	
Lake Barnes Road - SLK 0.00 to 5.60	EMWS	51830.0250	$ (231,600)	$ (231,600)	$ (231,600)	$ (121,546)	
Sturdee Road - SLK 0 -3.60	EMWS	51831.0250	$ (265,000)	$ (265,000)	$ (220,833)	$ (55,744)	
Syred Road - SLK 6.20 - 10.23	EMWS	51832.0250	$ (155,000)	$ (155,000)	$ (129,167)	$ (8,185)	
Mount Barker Road - SLK 4.05 to 5.93	EMWS	51833.0250	$ (39,480)	$ (39,480)	$ (32,900)	$ (41,622)	
			$ (1,991,227)	**$ (1,755,251)**	**$ (1,442,455)**	**$ (613,944)**	
Total Capital Expenditure			**$ (4,042,169)**	**$ (3,942,321)**	**$ (3,416,138)**	**$ (2,262,444)**	
Capital Income							
Contributions to Roadworks	EMWS	41205.0197	$ -	$ -	$ -	$ -	
Direct Road Grants - Black Spot Funding	EMWS	41201.0008	$ 18,284	$ 18,284	$ -	$ -	
Direct Road Grants - Roads to Recovery Grants	EMWS	41201.0204	$ 513,400	$ 513,400	$ 128,065	$ 128,065	
Direct Road Grants - Commodity Route Grants	EMWS	41201.0205	$ 900,726	$ 900,726	$ 500,000	$ 490,476	
Direct Road Grants - State Road Project Grants	EMWS	41201.0207	$ 291,489	$ 382,241	$ 150,000	$ 152,897	
Direct Grants - Special Grants (LRCIP)	EMWS	41201.0208	$ 303,214	$ 303,214	$ 252,678	$ 205,543	
Direct Grants - DOT - Lowood Road Shared Path	EMWS	41201.0401	$ -	$ 25,000	$ 15,000	$ 20,000	
Transfers from Reserve Funds	DCEO	41202.0486	**$ -**	**$ -**	**$ -**	**$ -**	
Total Capital Income			**$ 2,027,113**	**$ 2,142,865**	**$ 1,045,744**	**$ 996,981**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
ROAD MAINTENANCE									
Operating Expenditure									
Other Expenses - Professional Services	EMWS	21211.0030	$ (5,000)	$ (5,000)	$ (3,750)	$ (850)			
Other Expenses - Directional Signage	EMWS	21211.0137	$ (10,000)	$ (10,000)	$ (7,500)	$ (80)			
Other Expenses - Signage Replacement Program	EMWS	21211.0302	$ (10,000)	$ (10,000)	$ (7,500)	$ (2,561)			
Other Expenses - Road Safety Audits	EMWS	21211.0305	$ -	$ -	$ -	$ (2,000)			
Other Expenses - Outstanding Land Resumptions	EMWS	21211.0306	$ (30,000)	$ (30,000)	$ (22,500)	$ (2,672)			
Road Maintenance - General	EMWS	20225.0126	$ (1,585,000)	$ (1,585,000)	$ (1,230,552)	$ (1,083,548)			
Road Maintenance - Tree Pruning	EMWS	20225.0390	$ (155,000)	$ (155,000)	$ (103,333)	$ (87,520)			
Road Maintenance - Edge Patching	EMWS	20225.0391	$ -	$ -	$ -	$ (277)			
Road Maintenance - Slashing and Spraying of Roads	EMWS	20225.0392	$ (60,000)	$ (60,000)	$ (60,000)	$ (33,653)			
Road Maintenance - Kendenup Laneways	EMWS	20225.0396	$ (15,000)	$ (15,000)	$ (11,250)	$ (24,403)			
Road Maintenance - Storm Damage	EMWS	20225.0039	$ (663,958)	$ (1,098,439)	$ (1,098,439)	$ (1,210,324)	▲	$ 111,885	10%
Albany Highway / Lowood Road Project (Operating)	EMWS	20226.0579	$ -	$ -	$ -	$ -			
Contribution to Vehicle Crossovers	EMWS	20225.0021	$ (3,000)	$ (3,000)	$ (2,250)	$ (1,009)			
Street Lighting - Other Operating Costs	EMWS	20227.0312	$ (70,000)	$ (70,000)	$ (52,500)	$ (50,770)			
Admin Services Allocation	ACCOUNTANT	21212.0308	$ (87,416)	$ (87,416)	$ (67,374)	$ (65,658)			
Sub-total - Cash			*$ (2,694,374)*	*$ (3,128,855)*	*$ (2,666,948)*	*$ (2,565,324)*			
Non Cash Expenses - Depreciation - Roads	ACCOUNTANT	20224.0189	$ (3,184,565)	$ (3,184,565)	$ (2,388,424)	$ (2,439,861)			
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	$ (92,643)	$ (92,643)	$ (69,482)	$ (73,172)			
Non Cash Expenses - Depreciation - Drainage	ACCOUNTANT	20224.0192	$ (154,422)	$ (154,422)	$ (115,817)	$ (118,258)			
Sub-total - Non Cash			*$ (3,431,630)*	*$ (3,431,630)*	*$ (2,573,723)*	*$ (2,631,291)*			
Total Operating Expenditure			**$ (6,126,004)**	**$ (6,560,485)**	**$ (5,240,671)**	**$ (5,196,615)**			
Operating Income									
Contributions - Other Contributions (Storm Damage)	EMWS	10134.0200	$ 1,542,650	$ 1,977,131	$ 1,977,131	$ 431,563	▼	$ 1,545,568	-78%
Contributions - Roadworks Contributions	EMWS	10134.0197	$ -	$ -	$ -	$ -			
Other Income - Directional Signage	EMWS	10135.0137	$ 1,000	$ 1,000	$ 750	$ -			
Total Operating Income			**$ 1,543,650**	**$ 1,978,131**	**$ 1,977,881**	**$ 431,563**			
TOTAL TRANSPORT CAPITAL EXPENSES			**$ (4,042,169)**	**$ (3,942,321)**	**$ (3,416,138)**	**$ (2,262,444)**			
TOTAL TRANSPORT CAPITAL INCOME			**$ 2,027,113**	**$ 2,142,865**	**$ 1,045,744**	**$ 996,981**			
TOTAL TRANSPORT OPERATING EXPENSES			**$ (6,126,004)**	**$ (6,560,485)**	**$ (5,240,671)**	**$ (5,196,615)**			
TOTAL TRANSPORT OPERATING INCOME			**$ 1,543,650**	**$ 1,978,131**	**$ 1,977,881**	**$ 431,563**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
PROGRAM 13 - ECONOMIC SERVICES									
Operating Expenditure									
Other Expenses - Donations	DCEO	21305.0255	$ (4,800)	$ (4,800)	$ (4,800)	$ -			
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	$ (15,000)	$ (15,000)	$ (11,250)	$ (4,902)			
Other Expenses - Biosecurity Management of Pests and Weeds	ACCOUNTANT	21305.0313	$ (129,010)	$ (129,010)	$ (103,710)	$ (39,205)			
Admin Services Allocation	ACCOUNTANT	21306.0308	$ (20,043)	$ (20,043)	$ (15,448)	$ (15,054)			
Total Operating Expenditure			**$ (168,853)**	**$ (168,853)**	**$ (135,208)**	**$ (59,161)**			
Operating Income									
Grant Income - Biosecurity Management of Pests and Weeds	ACCOUNTANT	11304.0089	$ 98,010	$ 98,010	$ 88,210	$ 39,205			
Reimbursements - Vehicles	ACCOUNTANT	11306.0228	$ 15,000	$ 15,000	$ 11,250	$ 2,022	▼	$ 9,228	-82%
Total Operating Income			**$ 113,010**	**$ 113,010**	**$ 99,460**	**$ 41,227**			
FERAL PIG ERADICATION PROGRAM									
Operating Expenditure									
Employee Costs - Salaries	ACCOUNTANT	21307.0130	$ (26,500)	$ (26,500)	$ (20,385)	$ (30,846)	▲	$ 10,461	51%
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	$ (5,000)	$ (5,000)	$ (3,846)	$ (2,778)			
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	$ (3,000)	$ (3,000)	$ (3,000)	$ (909)			
Feral Pig Eradication (PC) - Other Operating Costs	ACCOUNTANT	21310.0312	$ (19,200)	$ (19,200)	$ (15,900)	$ (12,479)			
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	$ -	$ -	$ -	$ (1,303)			
Admin Services Allocation	ACCOUNTANT	21309.0308	$ (4,800)	$ (4,800)	$ (3,600)	$ (3,600)			
Transfer From Municipal To Trust	ACCOUNTANT	21314.0243	$ -	$ -	$ -	$ -			
Total Operating Expenditure			**$ (58,500)**	**$ (58,500)**	**$ (46,731)**	**$ (51,915)**			
Operating Income									
Contributions - Community Groups	ACCOUNTANT	11307.0474	**$ -**	**$ -**	**$ -**	**$ -**			
Contributions - Landholder Contributions	ACCOUNTANT	11307.0199	**$ -**	**$ -**	**$ -**	**$ -**			
Contributions - Local Government Contributions	ACCOUNTANT	11307.0473	$ 5,000	$ 5,000	$ 2,500	$ -			
Contributions - State & Federal Gov't Contributions	ACCOUNTANT	11307.0242	$ 28,500	$ 28,500	$ -	$ -			
Grant Income - Grant Income	ACCOUNTANT	11308.0210	$ 5,000	$ 5,000	$ 5,000	$ 32,710			
Grant Income - Direct Grants	ACCOUNTANT	11308.0212	$ 10,000	$ 10,000	$ -	$ -			
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	$ 10,000	$ 10,000	$ -	$ -			
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	$ -	$ -	$ -	$ -			
Total Operating Income			**$ 58,500**	**$ 58,500**	**$ 7,500**	**$ 32,710**			

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
TOURISM & AREA PROMOTION									
Capital Expenditure									
Mount Barker Hill Infrastructure	EMWS	51840.0252	$ (580,000)	$ (455,000)	$ -	$ (18,561)			
Albany Highway Beautification	EMWS	51837.0252	$ (330,000)	$ (330,000)	$ (3,500)	$ (3,450)			
Total Capital Expenditure			**$ (910,000)**	**$ (785,000)**	**$ (3,500)**	**$ (22,011)**			
Capital Income									
Direct Grants - Special Grants	EMWS	41221.0208	$ 800,000	$ 700,000	$ -	$ 3,450			
Total Capital Income			**$ 800,000**	**$ 700,000**	**$ -**	**$ 3,450**			
Operating Expenditure									
Employee Costs - Conferences & Training	EMSD	21315.0029	$ (4,000)	$ (4,000)	$ (3,000)	$ (450)			
Employee Costs - Salaries	EMSD	21315.0130	$ (147,612)	$ (147,612)	$ (113,548)	$ (104,214)			
Employee Costs - Superannuation	EMSD	21315.0141	$ (19,766)	$ (19,766)	$ (15,205)	$ (23,059)	▲	$ 7,855	52%
Employee Costs - Workers Compensation Insurance	DCEO	21315.0043	$ (4,797)	$ (4,797)	$ (4,797)	$ (2,520)			
Building & Grounds (PC) - Tourist Bureau - Building Maintenance	BLDG SRVR	20244.0010	$ (5,000)	$ (5,000)	$ (3,750)	$ (4,105)			
Building & Grounds (PC) - Tourist Bureau - Building Operating	BLDG SRVR	20244.0011	$ (10,000)	$ (10,000)	$ (8,200)	$ (5,103)			
Building & Grounds (PC) - Tourist Bureau - Grounds Maintenance	EMWS	20244.0052	$ (4,000)	$ (4,000)	$ (3,000)	$ (3,042)			
Other Expenses - District & Area Promotion	CEO	21311.0370	$ (76,500)	$ (76,500)	$ (76,500)	$ (78,468)			
Mountains and Murals Festival	EMSD	21311.0373	$ (15,000)	$ (15,000)	$ (15,000)	$ -			
Adverse Events Plan	EMSD	21311.0375	$ -	$ (25,000)	$ (25,000)	$ -			
Other Expenses - Economic Development	EMSD	21311.0572	$ (20,000)	$ (20,000)	$ (15,000)	$ (4,638)			
Other Expenses - Visitor Signage Strategy	CEO	21311.0030	$ (15,841)	$ (15,841)	$ (11,881)	$ (776)			
Admin Services Allocation	ACCOUNTANT	21312.0308	$ (77,828)	$ (77,828)	$ (59,984)	$ (58,456)			
Sub-total - Cash			*$ (400,344)*	*$ (425,344)*	*$ (354,864)*	*$ (284,831)*			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	$ (16,880)	$ (16,880)	$ (12,660)	$ (12,660)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	$ (4,933)	$ (4,933)	*$ (3,700)*	$ (3,081)			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (21,813)*	*$ (21,813)*	*$ (16,360)*	*$ (15,741)*			
Total Operating Expenditure			**$ (422,157)**	**$ (447,157)**	**$ (371,224)**	**$ (300,572)**			
Operating Income									
Mountains and Murals Festival Contributions	EMSD	11312.0230	$ 4,000	$ 4,000	$ 4,000	$ -			
Sub-total - Cash			*$ 4,000*	*$ 4,000*	*$ 4,000*	*$ -*			
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	$ -	$ -	$ -	$ -			
Total Operating Income			**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
BUILDING CONTROL									
Capital Expenditure									
Purchase Vehicle - Bldg Surveyor	EMWS	51311.0006	$ -	$ -	$ -	$ -			
Purchase Vehicle - Building Maintenance Officer	EMWS	51314.0006	**$ -**	**$ -**	**$ -**	**$ -**			
Purchase Vehicle - Cleaner	EMWS	51315.0006	$ (38,000)	$ (38,000)	$ -	$ -			
Replace roof on Building Maintenance Shed	EMWS	51834.0252	$ (7,500)	$ (7,500)	$ -	$ -			
Total Capital Expenditure			**$ (45,500)**	**$ (45,500)**	**$ -**	**$ -**			
Capital Income									
Trade In Vehicle - Bldg Surveyor	EMWS	41311.0105	**$ -**	**$ -**	$ -	**$ -**			
Trade In Vehicle - Building Maintenance Officer	EMWS	41314.0105	$ -	$ -	$ -	$ -			
Trade In Vehicle - Cleaner	EMWS	41315.0105	$ 12,500	$ 12,500	$ -	$ -			
Total Capital Income			**$ 12,500**	**$ 12,500**	**$ -**	**$ -**			
Operating Expenditure									
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	$ (2,000)	$ (2,000)	$ (1,500)	$ -			
Employee Costs - Salaries	BLDG SRVR	20245.0130	$ (136,045)	$ (77,425)	$ (59,558)	$ (74,730)	▲	$ 15,172	25%
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	$ (12,680)	$ (12,680)	$ (9,510)	$ (6,194)			
Employee Costs - Superannuation	BLDG SRVR	20245.0141	$ (24,668)	$ (24,668)	$ (18,501)	$ (14,395)			
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	$ (500)	$ (500)	$ (375)	$ -			
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	$ (4,698)	$ (4,698)	$ (4,698)	$ (5,281)			
Office Expenses - Advertising	BLDG SRVR	20246.0003	$ (500)	$ (500)	$ (375)	$ -			
Office Expenses - Telephone	BLDG SRVR	20246.0144	$ (1,000)	$ (1,000)	$ (750)	$ (310)			
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	$ (15,000)	$ (25,000)	$ (25,000)	$ (28,702)			
Other Expenses - BRB Payments	BLDG SRVR	20247.0315	$ (10,000)	$ (20,000)	$ (20,000)	$ (28,310)	▲	$ 8,310	42%
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	$ (1,000)	$ (1,000)	$ (750)	$ (517)			
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	$ (1,000)	$ (1,000)	$ (750)	$ -			
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	$ (2,000)	$ (2,000)	$ (1,500)	$ (74)			
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21316.0182	$ (12,500)	$ (12,500)	$ (9,375)	$ (3,249)			
Admin Services Allocation	ACCOUNTANT	20248.0308	$ (49,298)	$ (49,298)	$ (37,995)	$ (37,028)			
Sub-total - Cash			*$ (272,889)*	*$ (234,269)*	*$ (190,637)*	*$ (198,790)*			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	$ (7,500)	$ (7,500)	$ (5,625)	$ (5,625)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (7,500)*	*$ (7,500)*	*$ (5,625)*	*$ (5,625)*			
Total Operating Expenditure			**$ (280,389)**	**$ (241,769)**	**$ (196,262)**	**$ (204,415)**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	$ 15,000	$ 25,000	$ 18,750	$ 32,715	
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	$ 500	$ 500	$ 375	$ 300	
Other Revenue - BRB Commission	ACCOUNTANT	10155.0244	$ 1,000	$ 1,000	$ 750	$ 491	
Other Revenue - BRB Levy	ACCOUNTANT	10155.0246	$ 10,000	$ 20,000	$ 20,000	$ 33,003	
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	$ 25,000	$ 25,000	$ 25,000	$ 52,682	
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	$ 1,000	$ 1,000	$ 750	$ 1,777	
Reimbursements - Salaries	BLDG SRVR	10153.0219	$ 5,000	$ 5,000	$ 3,750	$ -	
Sub-total - Cash			*$ 57,500*	*$ 77,500*	*$ 69,375*	*$ 120,969*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	$ 5,000	$ 5,000	$ -	$ -	
Total Operating Income			**$ 62,500**	**$ 82,500**	**$ 69,375**	**$ 120,969**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	EMWS	51323.0006	**$ -**	**$ -**	**$ -**	**$ -**	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	$ (18,865)	$ (18,865)	$ -	$ -	
Bitumen Repairs	EMWS	51585.0253	$ (10,000)	$ (10,000)	$ (5,000)	$ (2,287)	
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	$ (7,000)	$ (7,000)	$ -	$ -	
Aeration Ponds - Waste Water Treatment System Modifications	SALEYARDS MGR	51754.0253	$ (50,000)	$ (50,000)	$ -	$ -	
Painting of Galvanised Elements - Roof and Walkways	SALEYARDS MGR	51755.0253	$ (25,000)	$ (25,000)	$ (25,000)	$ (8,218)	
Undercover area - Generator and Lunch Space	SALEYARDS MGR	51802.0253	$ (24,880)	$ -	$ -	$ -	
Ablutions Block and Staff Canteen	SALEYARDS MGR	51843.0253	$ -	$ (24,880)	$ -	$ -	
Steelwork Modifications (incl Extend Yards and New Gates)	SALEYARDS MGR	51804.0253	$ (3,920)	$ (3,920)	$ (3,920)	$ -	
Tipper Vehicle	SALEYARDS MGR	51808.0006	$ (23,000)	$ (23,000)	$ (23,000)	$ (16,500)	
Additional Water Tank - wash down	SALEYARDS MGR	51835.0253	$ (25,000)	$ (25,000)	$ -	$ -	
Replace Alies panel scanners	SALEYARDS MGR	51836.0253	$ (47,000)	$ (47,000)	$ -	$ -	
Total Capital Expenditure			**$ (234,665)**	**$ (234,665)**	**$ (56,920)**	**$ (27,005)**	
Capital Income							
Transfers from Reserve Funds	DCEO	41326.0486	$ 234,665	$ 234,665	$ -	$ -	
Trade In Vehicle - Saleyards Manager	EMWS	41322.0105	$ -	$ -	$ -	$ -	
Trade-in/Sale of Equipment	SALEYARDS MGR	41323.0105	$ -	$ -	$ -	$ 3,773	
Total Capital Income			**$ 234,665**	**$ 234,665**	**$ -**	**$ 3,773**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
Operating Expenditure									
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	$ (6,000)	$ (6,000)	$ (4,500)	$ -			
Employee Costs - Salaries	SALEYARDS MGR	21320.0130	$ (272,500)	$ (272,500)	$ (209,615)	$ (232,275)	▲	$ 22,660	11%
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	$ (26,971)	$ (26,971)	$ (20,747)	$ (22,284)			
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	$ (1,500)	$ (1,500)	$ (1,125)	$ -			
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	$ (3,000)	$ (3,000)	$ (2,250)	$ (2,914)			
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	$ (500)	$ (500)	$ (375)	$ -			
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	$ (4,500)	$ (4,500)	$ (4,500)	$ (6,157)			
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	$ (15,500)	$ (15,500)	$ (11,625)	$ (7,295)			
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	$ (4,000)	$ (4,000)	$ (3,000)	$ (3,028)			
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	$ (9,000)	$ (9,000)	$ (6,750)	$ (7,084)			
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	$ (10,000)	$ (10,000)	$ (7,500)	$ (2,228)			
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	$ (7,500)	$ (7,500)	$ (6,250)	$ (7,050)			
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	$ (32,500)	$ (32,500)	$ (32,500)	$ (35,095)			
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	$ (6,000)	$ (6,000)	$ (4,500)	$ (4,650)			
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	$ (20,000)	$ (20,000)	$ (15,000)	$ (12,902)			
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	$ (25,000)	$ (25,000)	$ (20,833)	$ (22,658)			
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	$ (3,000)	$ (3,000)	$ (2,250)	$ (1,043)			
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	$ (10,000)	$ (10,000)	$ (7,500)	$ (6,065)			
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	$ (15,000)	$ (15,000)	$ (15,000)	$ -			
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21326.0182	$ (10,000)	$ (10,000)	$ (7,500)	$ (923)			
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	$ (30,000)	$ (30,000)	$ (22,500)	$ (17,789)			
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	$ (88,500)	$ (88,500)	$ (72,570)	$ (53,788)			
Admin Services Allocation	ACCOUNTANT	21323.0308	$ (91,490)	$ (91,490)	$ (70,513)	$ (68,717)			
Sub-total - Cash			*$ (692,461)*	*$ (692,461)*	*$ (548,904)*	*$ (513,945)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	$ (421)	$ (421)	$ (316)	$ (281)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	$ (6,598)	$ (6,598)	$ (4,949)	$ (4,948)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	$ (16,469)	$ (16,469)	$ (12,352)	$ (10,650)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	$ (148,059)	$ (148,059)	$ (117,044)	$ (131,147)	▲	$ 14,103	12%
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	$ -	$ -	$ -	$ -			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	$ -	$ -	$ -	$ -			
Sub-total - Non Cash			*$ (171,547)*	*$ (171,547)*	*$ (134,660)*	*$ (147,026)*			
Total Operating Expenditure			**$ (864,008)**	**$ (864,008)**	**$ (683,564)**	**$ (660,971)**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	$ 65,000	$ 65,000	$ 50,455	$ 59,249	
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	$ 30,600	$ 30,600	$ 22,950	$ 19,877	
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	$ 12,000	$ 12,000	$ 9,000	$ 13,863	
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	$ 10,200	$ 10,200	$ 7,650	$ 18,961	
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	$ 12,250	$ 12,250	$ 9,188	$ 13,564	
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	$ 11,000	$ 11,000	$ 8,250	$ 11,387	
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	$ 5,100	$ 5,100	$ 3,825	$ 282	
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	$ 610,000	$ 610,000	$ 473,496	$ 562,141	
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	$ 18,500	$ 18,500	$ 13,875	$ 9,080	
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	$ 7,100	$ 7,100	$ 5,325	$ 3,492	
Sub-total - Cash			*$ 781,750*	*$ 781,750*	*$ 604,013*	*$ 711,896*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 781,750**	**$ 781,750**	**$ 604,013**	**$ 711,896**	
Operating Surplus / Deficit			**$ (82,258)**	**$ (82,258)**	**$ (79,551)**	**$ 50,925**	
Borrowing Costs							
Principal Repayments							
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	$ (24,594)	$ (24,594)	$ (12,297)	$ (12,215)	
Total Principal Repayments			**$ (24,594)**	**$ (24,594)**	**$ (12,297)**	**$ (12,215)**	
Operating Expenditure							
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	$ (4,100)	$ (4,100)	$ (2,800)	$ (3,263)	
Total Operating Expenditure			**$ (4,100)**	**$ (4,100)**	**$ (2,800)**	**$ (3,263)**	

	Responsible Officer	Account Number		Original Budget 30-Jun-2021		Amended Budget 30-Jun-2021		Budget YTD 31-Mar-2021		Actual YTD 31-Mar-2021			Variance Budget to Act YTD	
OTHER ECONOMIC SERVICES														
Capital Expenditure														
Standpipe Controller Upgrades	DCEO	51340.0358	$	(13,900)	$	(13,900)	$	(13,900)	$	(13,864)				
Total Capital Expenditure			**$**	**(13,900)**	**$**	**(13,900)**	**$**	**(13,900)**	**$**	**(13,864)**				
Capital Income														
Transfers from Reserve Funds	DCEO	41351.0486	$	13,900	$	13,900	$	-	$	-				
Total Capital Income			**$**	**13,900**	**$**	**13,900**	**$**	**-**	**$**	**-**				
Operating Expenditure														
Water Supply (Standpipes)	EMWS	21328.0319	$	(140,000)	$	(140,000)	$	(140,000)	$	(93,358)				
Other Expenses - Other Operating Costs	EMWS	21330.0312	$	(4,000)	$	(4,000)	$	(3,000)	$	(3,913)				
Admin Services Allocation	ACCOUNTANT	21331.0308	$	(11,491)	$	(11,491)	$	(8,856)	$	(8,631)				
Sub-total - Cash			*$*	*(155,491)*	*$*	*(155,491)*	*$*	*(151,856)*	*$*	*(105,901)*				
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21332.0188	$	(6,314)	$	(6,314)	$	(4,736)	$	(4,735)				
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	$	-	$	-	$	-	$	-				
Sub-total - Non Cash			*$*	*(6,314)*	*$*	*(6,314)*	*$*	*(4,736)*	*$*	*(4,735)*				
Total Operating Expenditure			**$**	**(161,805)**	**$**	**(161,805)**	**$**	**(156,592)**	**$**	**(110,637)**				
Operating Income														
Other Income - Permits - Trading in Thoroughfares	EMSD	11320.0402	$	200	$	200	$	150	$	135				
Other Income - Sale of Water	ACCOUNTANT	11320.0400	$	130,000	$	130,000	$	101,111	$	76,670	▼	$	24,441	-24%
Other Income - Sale of Waybill	ACCOUNTANT	11320.0401	$	-	$	-	$	-	$	411				
Sub-total - Cash			*$*	*130,200*	*$*	*130,200*	*$*	*101,261*	*$*	*77,216*				
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	$	-	$	-	$	-	$	-				
Total Operating Income			**$**	**130,200**	**$**	**130,200**	**$**	**101,261**	**$**	**77,216**				

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
VEHICLE LICENSING							
Operating Expenditure							
Employee Costs - Conferences & Training	DCEO	21340.0029	$ (2,000)	$ (2,000)	$ (1,500)	$ (1,163)	
Employee Costs - Salaries	DCEO	21340.0130	$ (59,977)	$ (59,977)	$ (46,136)	$ (45,246)	
Employee Costs - Superannuation	DCEO	21340.0141	$ (5,624)	$ (5,624)	$ (4,326)	$ (4,370)	
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	$ (1,949)	$ (1,949)	$ (1,949)	$ (1,355)	
Admin Services Allocation	ACCOUNTANT	21343.0308	$ (133,131)	$ (133,131)	$ (102,607)	$ (99,994)	
Sub-total - Cash			*$ (202,681)*	*$ (202,681)*	*$ (156,518)*	*$ (152,128)*	
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	$ -	$ -	$ -	$ -	
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ -*	*$ -*	*$ -*	*$ -*	
Total Operating Expenditure			**$ (202,681)**	**$ (202,681)**	**$ (156,518)**	**$ (152,128)**	
Operating Income							
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	$ 90,000	$ 90,000	$ 60,000	$ 65,451	
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	$ 500	$ 500	$ 375	$ 726	
Reimbursements - Training	DCEO	11331.0432	$ -	$ -	$ -	$ 1,224	
Total Operating Income			**$ 90,500**	**$ 90,500**	**$ 60,375**	**$ 67,401**	
Operating Surplus / Deficit			**$ -**	**$ -**	**$ (96,143)**	**$ (84,727)**	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES			**$ (1,204,065)**	**$ (1,079,065)**	**$ (74,320)**	**$ (62,880)**	
TOTAL ECONOMIC SERVICES CAPITAL INCOME			**$ 1,061,065**	**$ 961,065**	**$ -**	**$ 7,223**	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			**$ (2,162,493)**	**$ (2,148,873)**	**$ (1,748,898)**	**$ (1,543,060)**	
TOTAL ECONOMIC SERVICES OPERATING INCOME			**$ 1,240,460**	**$ 1,260,460**	**$ 945,985**	**$ 1,051,418**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
Operating Expenditure							
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	$ (5,000)	$ (5,000)	$ (3,750)	$ (8,657)	
Admin Services Allocation	ACCOUNTANT	20258.0308	$ (1,206)	$ (1,206)	$ (905)	$ -	
Total Operating Expenditure			**$ (6,206)**	**$ (6,206)**	**$ (4,655)**	**$ (8,657)**	
Operating Income							
Private Works Recoups	ACCOUNTANT	10159.0015	$ 5,750	$ 5,750	$ 4,313	$ 8,295	
Total Operating Income			**$ 5,750**	**$ 5,750**	**$ 4,313**	**$ 8,295**	
Operating Surplus / Deficit			**$ (456)**	**$ (456)**	**$ (342)**	**$ (362)**	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Purchase Vehicle - Principal Works Supervisor	EMWS	51316.0006	$ -	$ -	$ -	$ -	
Depot (PC) - Building Renewal	BLDG SRVR	51561.0254	$ (10,000)	$ (10,000)	$ (7,500)	$ (24)	
Locator - Utilities & Services	EMWS	51806.0006	$ -	$ -	$ -	$ -	
Total Capital Expenditure			**$ (10,000)**	**$ (10,000)**	**$ (7,500)**	**$ (24)**	
Capital Income							
Transfers from Reserve Funds	DCEO	41401.0486	$ -	$ -	$ -	$ -	
Trade In Vehicle - Principal Works Supervisor	DCEO	41325.0105	$ -	$ -	$ -	$ -	
Total Capital Income			**$ -**	**$ -**	**$ -**	**$ -**	

Shire of Plantagenet

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021		Variance Budget to Act YTD	
Operating Expenditure									
Employee Costs - Conferences & Training	EMWS	20260.0029	$ (10,000)	$ (10,000)	$ (7,500)	$ (8,608)			
Employee Costs - Travel and Accommodation	EMWS	20260.0267	$ (5,000)	$ (5,000)	$ (3,750)	$ (2,744)			
Employee Costs - Medicals & Vaccinations	EMWS	20260.0275	$ (1,000)	$ (1,000)	$ (750)	$ (456)			
Employee Costs - Salaries	EMWS	20260.0130	$ (370,026)	$ (425,026)	$ (326,943)	$ (331,840)			
Employee Costs - Staff Recruitment Expenses	EMWS	20260.0138	$ (1,000)	$ (1,000)	$ (750)	$ (1,979)			
Employee Costs - Superannuation	EMWS	20260.0141	$ (174,979)	$ (174,979)	$ (134,599)	$ (131,527)			
Employee Costs - Uniforms, Clothing & Accessories	EMWS	20260.0266	$ (20,000)	$ (20,000)	$ (20,000)	$ (12,426)			
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	$ (32,549)	$ (32,549)	$ (32,549)	$ (35,975)			
Outside Staff Wages (PC) - Unallocated Wages	EMWS	21410.0322	$ (428,236)	$ (373,236)	$ (287,105)	$ (324,417)	▲	$ 37,313	13%
Office Expenses - Telephone	EMWS	20261.0144	$ (7,000)	$ (7,000)	$ (5,250)	$ (5,444)			
Office Expenses - Other Operating Costs	EMWS	20261.0312	$ (30,000)	$ (30,000)	$ (22,500)	$ (7,104)			
Other Expenses - Subscriptions	EMWS	20262.0258	$ (4,000)	$ (4,000)	$ (3,000)	$ (1,745)			
Other Expenses - Roman	EMWS	20262.0304	$ (15,000)	$ (15,000)	$ (15,000)	$ -			
Other Expenses - Carting to Stockpile	EMWS	20262.0324	$ (7,500)	$ (7,500)	$ (5,625)	$ (6,328)			
Other Expenses - Donations (Event Road Closures)	EMWS	20262.0394	$ (4,000)	$ (4,000)	$ (3,000)	$ (617)			
Other Expenses - Minor Equipment	EMWS	20262.0085	$ (35,000)	$ (35,000)	$ (26,250)	$ (16,525)			
Building & Grounds (PC) - Building Maintenance	EMWS	20265.0010	$ (30,000)	$ (30,000)	$ (30,000)	$ (33,273)			
Building & Grounds (PC) - Building Operating	EMWS	20265.0011	$ (35,000)	$ (35,000)	$ (28,700)	$ (12,033)			
Building & Grounds (PC) - Grounds Maintenance	EMWS	20265.0052	$ (10,000)	$ (10,000)	$ (7,500)	$ (3,123)			
Building & Grounds - Depot Lunchroom Vinyl & Lockers	BLDG SRVR	20265.0085	$ (10,000)	$ (10,000)	$ (7,500)	$ (7,526)			
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	$ (2,000)	$ (2,000)	$ (1,500)	$ (23)			
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	$ (2,000)	$ (2,000)	$ (1,640)	$ (637)			
Building & Grounds (PC) - Depot House - Grounds Maintenance	EMWS	21411.0052	$ (750)	$ (750)	$ (563)	$ (407)			
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21412.0182	$ (25,000)	$ (25,000)	$ (18,750)	$ (4,402)			
Admin Services Allocation	ACCOUNTANT	20263.0308	$ (178,794)	$ (178,794)	$ (137,801)	$ (134,291)			
Sub-total - Cash			*$ (1,438,834)*	*$ (1,438,834)*	*$ (1,128,524)*	*$ (1,083,452)*			
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	$ (5,681)	$ (5,681)	$ (4,261)	$ (4,260)			
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	$ (23,424)	$ (23,424)	$ (17,568)	$ (17,827)			
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	$ (71,423)	$ (71,423)	$ (53,567)	$ (53,545)			
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	$ (10,752)	$ (10,752)	$ (8,064)	$ (10,356)			
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	$ -	$ -	$ -	$ -			
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	$ -	$ -	$ -	$ -			
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	$ (33,484)	$ (33,484)	$ (33,484)	$ (6,836)			
Sub-total - Non Cash			*$ (144,764)*	*$ (144,764)*	*$ (116,944)*	*$ (92,824)*			
Sub-total Operating Expenditure			**$ (1,583,598)**	**$ (1,583,598)**	**$ (1,245,468)**	**$ (1,176,276)**			
Less Public Works Overheads Allocated	ACCOUNTANT	20277.0160	$ 1,583,598	$ 1,583,598	$ 1,187,699	$ 1,177,543			
Total Operating Expenditure			**$ -**	**$ -**	**$ (57,769)**	**$ 1,267**			

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Income							
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	$ 8,300	$ 8,300	$ 6,225	$ 6,400	
Other Operating Income	ACCOUNTANT	11411.0232	$ 1,500	$ 1,500	$ 1,125	$ -	
Reimbursements - Other	ACCOUNTANT	10161.0229	$ 3,500	$ 3,500	$ 2,625	$ 17,599	
Reimbursements - Salaries	ACCOUNTANT	10161.0219	$ -	$ -	$ -	$ -	
Sub-total - Cash			*$ 13,300*	*$ 13,300*	*$ 9,975*	*$ 23,999*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	**$ -**	**$ -**	**$ -**	**$ 17,955**	
Total Operating Income			**$ 13,300**	**$ 13,300**	**$ 9,975**	**$ 41,953**	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	EMWS	51411.0006	$ (467,200)	$ (552,200)	$ (138,050)	$ (225,071)	
Works Vehicles / Minor Plant Replacement Program	EMWS	51412.0006	$ (115,000)	$ (115,000)	$ (115,000)	$ (117,406)	
Total Capital Expenditure			**$ (582,200)**	**$ (667,200)**	**$ (253,050)**	**$ (342,477)**	
Capital Income							
Trade In Heavy Plant	EMWS	41411.0105	$ 81,200	$ 92,200	$ -	$ 93,429	
Trade In Works Vehicles / Minor Plant	EMWS	41412.0105	$ 71,000	$ 71,000	$ 25,000	$ 27,858	
Transfers from Reserve Funds	DCEO	41413.0486	$ 525,500	$ 599,500	$ -	$ 16,500	
Total Capital Income			**$ 677,700**	**$ 762,700**	**$ 25,000**	**$ 137,787**	

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
Operating Expenditure							
Employee Costs - Conferences & Training	EMWS	20266.0029	$ (4,000)	$ (4,000)	$ (3,000)	$ -	
Employee Costs - Workers Compensation Insurance	EMWS	20266.0043	$ (1,239)	$ (1,239)	$ (1,239)	$ -	
Employee Costs - Staff Recruitment Expenses	EMWS	20266.0138	$ (500)	$ (500)	$ (375)	$ -	
Employee Costs - Superannuation	EMWS	20266.0141	$ (8,545)	$ (8,545)	$ (6,409)	$ (6,892)	
Employee Costs - Plant Operator Maintenance	EMWS	20266.0342	$ (38,498)	$ (38,498)	$ (28,874)	$ (20,957)	
Employee Costs - Salaries (Plant Repairs)	EMWS	20266.0344	$ (50,115)	$ (50,115)	$ (38,550)	$ (40,200)	
Employee Costs - Apprentice / Trainee	EMWS	20266.0351	$ (75,500)	$ (75,500)	$ (56,625)	$ (59,529)	
Operating Costs - Fuels	EMWS	20281.0172	$ (260,000)	$ (260,000)	$ (195,000)	$ (104,832)	
Operating Costs - Tyres	EMWS	20281.0173	$ (55,000)	$ (55,000)	$ (41,250)	$ (18,408)	
Operating Costs - Courier & Freight	EMWS	20281.0344	$ (22,500)	$ (22,500)	$ (16,875)	$ (14,794)	
Operating Costs - Major Breakdowns	EMWS	20281.0174	$ (40,000)	$ (40,000)	$ (30,000)	$ (2,475)	
Operating Costs - Insurance	EMWS	20281.0175	$ (30,458)	$ (30,458)	$ (30,458)	$ (30,374)	
Operating Costs - Registration	EMWS	20281.0176	$ (15,000)	$ (15,000)	$ (15,000)	$ (15,977)	
Operating Costs - Grease & Oil	EMWS	20281.0272	$ (15,000)	$ (15,000)	$ (11,250)	$ (8,352)	
Operating Costs - Plant Service/Repairs	EMWS	20281.0343	$ (135,000)	$ (135,000)	$ (101,250)	$ (69,937)	
Operating Costs - Air Conditioning	EMWS	20281.0346	$ (9,000)	$ (9,000)	$ (6,750)	$ -	
Operating Costs - Edges & Teeth	EMWS	20281.0347	$ (25,000)	$ (25,000)	$ (18,750)	$ (5,962)	
Operating Costs - Consumables	EMWS	20281.0373	$ (5,000)	$ (5,000)	$ (3,750)	$ (685)	
Operating Costs - Radio/Communication Equip	EMWS	20281.0385	$ (7,500)	$ (7,500)	$ (5,625)	$ -	
Sub-total - Cash			*$ (797,855)*	*$ (797,855)*	*$ (611,029)*	*$ (399,374)*	
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	$ (204,236)	$ (204,236)	$ (153,177)	$ (153,274)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	$ (38,338)	$ (38,338)	$ (28,754)	$ (6,440)	
Sub-total - Non Cash			*$ (242,574)*	*$ (242,574)*	*$ (181,931)*	*$ (159,715)*	
Sub-total Operating Expenditure			**$ (1,040,429)**	**$ (1,040,429)**	**$ (792,960)**	**$ (559,089)**	
Less Allocated - Plant Costs Allocated	ACCOUNTANT	20282.0180	$ 1,040,429	$ 1,040,429	$ 792,960	$ 565,943	
Total Operating Expenditure			**$ -**	**$ -**	**$ -**	**$ 6,854**	
Operating Income							
Other Operating Income	ACCOUNTANT	10162.0175	$ 500	$ 500	$ 375	$ -	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	$ 5,584	$ 5,584	$ -	$ 1,631	
Total Operating Income			**$ 6,084**	**$ 6,084**	**$ 375**	**$ 1,631**	

Shire of Plantagenet

DETAILED OPERATING AND CAPITAL PROGRAMS

For the Period Ended 31 March 2021

	Responsible Officer	Account Number	Original Budget 30-Jun-2021	Amended Budget 30-Jun-2021	Budget YTD 31-Mar-2021	Actual YTD 31-Mar-2021	Variance Budget to Act YTD
UNCLASSIFIED							
Capital Expenditure							
Renew Mt Barrow Radio Tower guy wires	DCEO	52425.0252	$ (20,000)	$ (20,000)	$ (20,000)	$ (16,465)	
Total Capital Expenditure			**$ (20,000)**	**$ (20,000)**	**$ -**	**$ -**	
Operating Expenditure							
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	$ (2,500)	$ (2,500)	$ (1,875)	$ -	
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	$ (21,500)	$ (21,500)	$ (10,750)	$ (10,859)	
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	$ (5,000)	$ (5,000)	$ (3,750)	$ (2,271)	
Other Expenses - Communication Towers	DCEO	20273.0323	$ (7,000)	$ (7,000)	$ (5,950)	$ (4,548)	
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	$ (1,000)	$ (1,000)	$ (750)	$ (920)	
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	$ (1,000)	$ (1,000)	$ (750)	$ (1,302)	
Admin Services Allocation	ACCOUNTANT	20274.0308	$ (18,476)	$ (18,476)	$ (14,240)	$ (13,877)	
Sub-total - Cash			*$ (56,476)*	*$ (56,476)*	*$ (38,065)*	*$ (33,778)*	
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	$ -	$ -	$ -	$ -	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	$ (316)	$ (316)	$ (237)	$ (47)	
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0036	$ -	$ -	$ -	$ -	
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	$ (9,409)	$ (9,409)	$ (7,057)	$ (6,737)	
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	$ -	$ -	$ -	$ -	
Sub-total - Non Cash			*$ (9,725)*	*$ (9,725)*	*$ (7,294)*	*$ (6,784)*	
Total Operating Expenditure			**$ (66,201)**	**$ (66,201)**	**$ (45,359)**	**$ (40,562)**	
Operating Income							
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	$ 40,000	$ 40,000	$ 30,000	$ 28,833	
Other Income - Lease Rental	DCEO	11420.0230	$ 1,000	$ 1,000	$ 750	$ 9,445	
Other Income - Other Operating Income	DCEO	11420.0232	$ -	$ -	$ -	$ -	
Other Income - Sale of Surplus Materials & Scrap	EMWS	11420.0406	$ 1,000	$ 1,000	$ 750	$ 547	
Reimbursements - Other	ACCOUNTANT	10167.0229	$ -	$ -	$ -	$ -	
Sub-total - Cash			*$ 42,000*	*$ 42,000*	*$ 31,500*	*$ 38,825*	
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	$ -	$ -	$ -	$ -	
Total Operating Income			**$ 42,000**	**$ 42,000**	**$ 31,500**	**$ 38,825**	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES			**$ (612,200)**	**$ (697,200)**	**$ (260,550)**	**$ (342,501)**	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME			**$ 677,700**	**$ 762,700**	**$ 25,000**	**$ 137,787**	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			**$ (72,407)**	**$ (72,407)**	**$ (107,782)**	**$ (41,099)**	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			**$ 67,134**	**$ 67,134**	**$ 46,163**	**$ 90,705**	