

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 November 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2020

Prepared by: Finance Administration Officer

Reviewed by: Manager of Finance & Administration

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

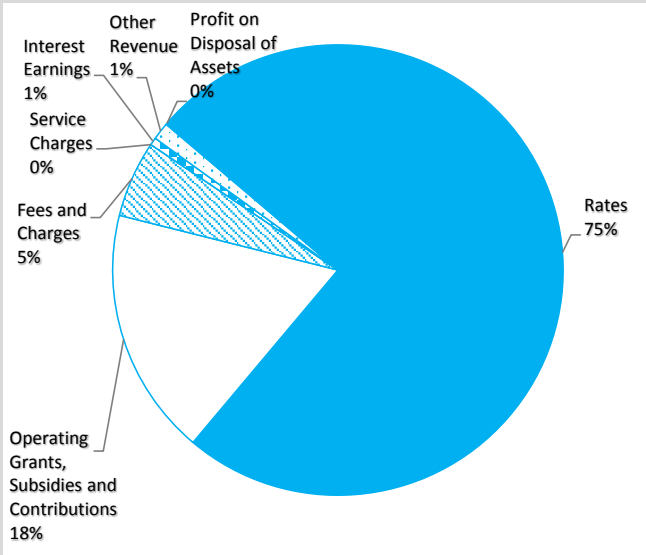
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

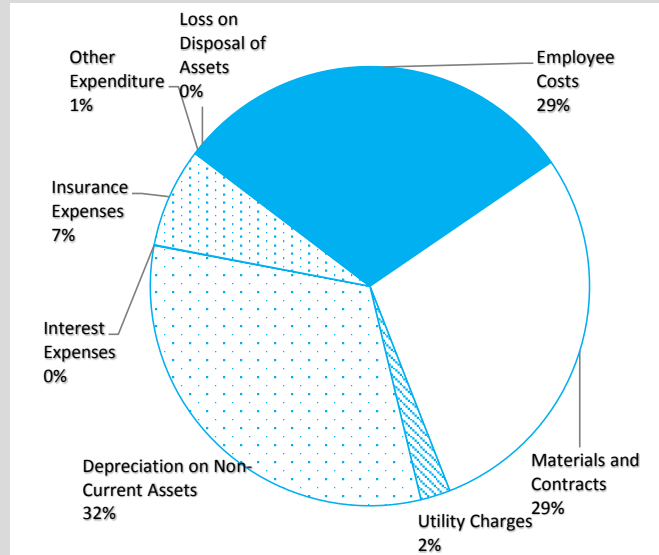
ROUNDING OFF FIGURES

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

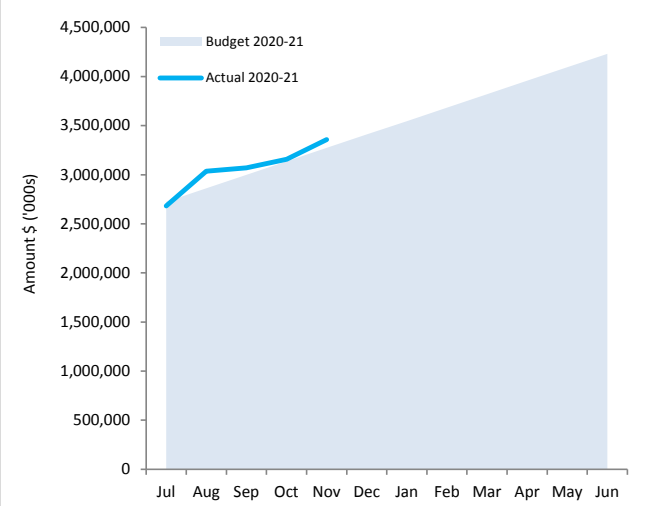
OPERATING REVENUE



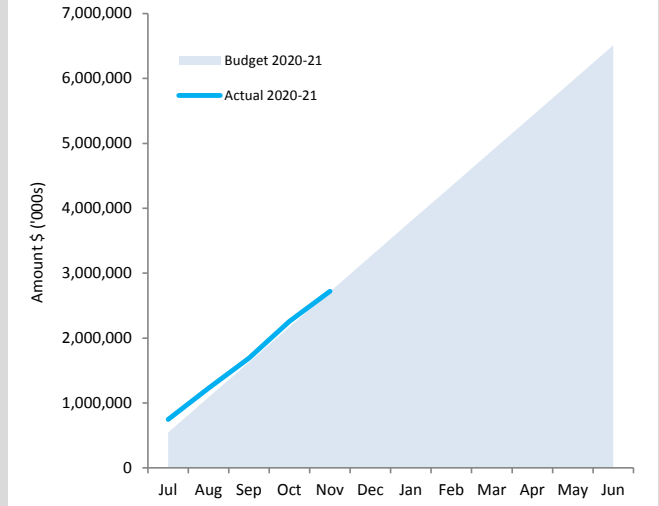
OPERATING EXPENSES



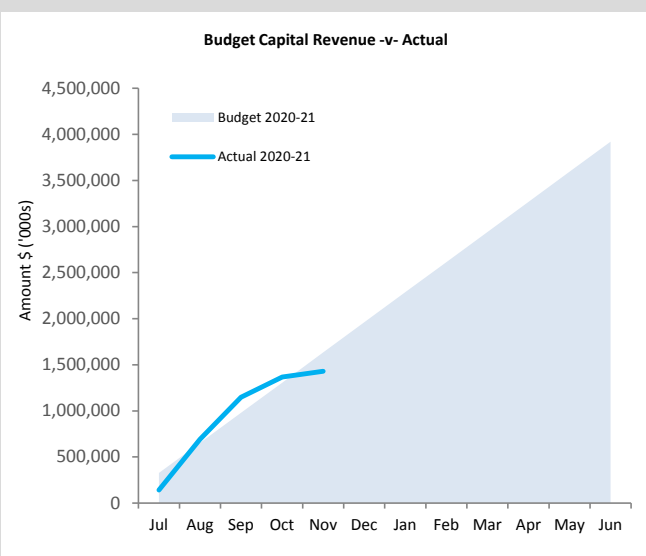
Budget Operating Revenues -v- Actual



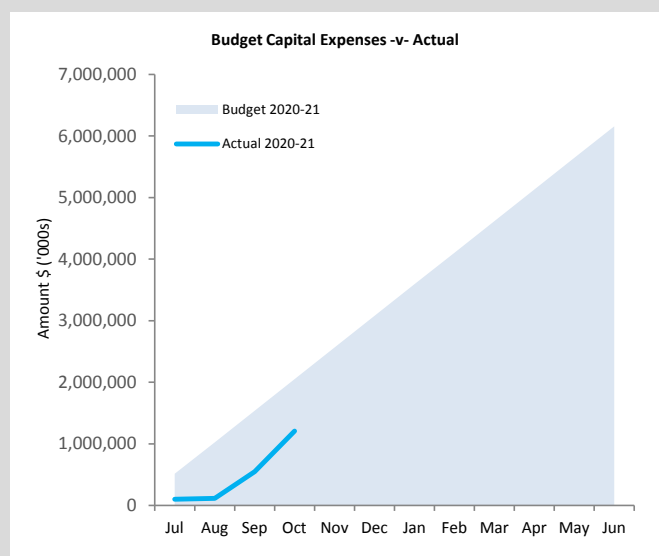
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2020

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
To provide a decision making process for the allocation of scarce resources.	Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do no concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services for a safer community.	Fire prevention, animal control and the administration of local-laws.
HEALTH To provide services for environmental and community health.	Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.
EDUCATION AND WELFARE To provide services for the aged, disadvantaged, children and youth.	Provide financial assistance to community groups and childcare.
HOUSING To provide and maintain staff and other housing.	Operating, maintenance and rental of Council's staff housing and other housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish and recycling collection services, maintenance of rubbish disposal sites, control and co-ordination of cemeteries, public conveniences and storm water drainage maintenance. The administration of the town planning scheme, community and environmental services.
RECREATION AND CULTURE To establish and manage recreational and cultural infrastructure and resources.	Maintenance of ahlls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.
TRANSPORT To provide safe and efficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.
ECONOMIC SERVICES To assist in the promotion of the shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operations, plant repairs and operations costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	\$ 1,624,824	\$ 1,624,824	\$ 1,624,701	\$ (123)	% (0.01%)	
Revenue from operating activities							
Governance		40,400	16,833	6,157	(10,676)	(63.42%)	▼
General Purpose Funding		3,258,172	2,821,244	2,900,370	79,126	2.80%	
Law, Order and Public Safety		209,510	87,296	65,907	(21,389)	(24.50%)	▼
Health		450	188	265	77	40.96%	
Education and Welfare		10,000	4,167	8,000	3,833	91.98%	
Housing		93,100	38,791	37,756	(1,035)	(2.67%)	
Community Amenities		104,819	89,740	85,386	(4,354)	(4.85%)	
Recreation and Culture		34,700	14,458	12,827	(1,631)	(11.28%)	
Transport		182,568	76,070	169,666	93,596	123.04%	▲
Economic Services		190,750	79,479	43,306	(36,173)	(45.51%)	▼
Other Property and Services		106,100	44,208	27,921	(16,287)	(36.84%)	▼
		4,230,569	3,272,474	3,357,561	85,087		
Expenditure from operating activities							
Governance		(524,009)	(218,337)	(176,297)	42,040	19.25%	▼
General Purpose Funding		(139,210)	(58,004)	(52,938)	5,066	8.73%	
Law, Order and Public Safety		(552,912)	(230,380)	(240,609)	(10,229)	(4.44%)	
Health		(57,924)	(24,135)	(19,127)	5,008	20.75%	
Education and Welfare		(151,359)	(63,066)	(62,956)	110	0.17%	
Housing		(98,208)	(40,920)	(48,250)	(7,330)	(17.91%)	
Community Amenities		(621,754)	(259,064)	(270,685)	(11,621)	(4.49%)	
Recreation and Culture		(990,902)	(412,876)	(374,850)	38,026	9.21%	
Transport		(2,938,238)	(1,224,266)	(1,130,528)	93,738	7.66%	
Economic Services		(383,694)	(159,873)	(139,641)	20,232	12.66%	▼
Other Property and Services		(53,086)	(22,119)	(204,985)	(182,866)	(826.74%)	▲
		(6,511,296)	(2,713,040)	(2,720,866)	(7,826)		
Non-cash amounts excluded from operating activities	1(a)	2,452,020	1,021,675	867,225	(154,451)	(15.12%)	▼
Amount attributable to operating activities		1,796,117	3,205,933	3,128,621	(77,313)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,920,224	1,633,427	1,429,911	(203,516)	(12.46%)	▼
Proceeds from disposal of assets	7	480,000	184,709	184,709	0	0.00%	
Purchase of property, plant and equipment	8	(6,256,860)	(2,607,025)	(1,744,647)	862,378	33.08%	▼
Amount attributable to investing activities		(1,856,636)	(788,889)	(130,027)	658,862		
Financing Activities							
Repayment from Community Association loans	4	1,000	500	500	0	0.00%	
Transfer from Reserves	10	801,522	402,589	150,000	(252,589)	(62.74%)	▼
Repayment of Debentures	9	(67,595)	(15,695)	(15,695)	0	0.00%	
Transfer to Reserves	10	(674,408)	(492,742)	(492,742)	0	0.00%	
Amount attributable to financing activities		60,519	(105,348)	(357,937)	(252,589)		
Closing Funding Surplus / (Deficit)	1(c)	0	2,311,696	2,640,655			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2020

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	1,624,824	1,624,824	1,624,701	(123)	(0.01%)	
Revenue from operating activities							
Rates	6	2,509,152	2,509,152	2,509,262	110	0.00%	
Operating grants, subsidies and contributions	12(a)	1,034,484	431,035	597,161	166,126	38.54%	▲
Fees and charges		384,569	206,302	184,508	(21,794)	(10.56%)	
Interest earnings		53,200	22,167	18,336	(3,831)	(17.28%)	
Other revenue		222,164	92,568	42,038	(50,530)	(54.59%)	
Profit on disposal of assets	7	27,000	11,250	6,253	(4,997)	(44.42%)	
		4,230,569	3,272,474	3,357,558	85,084		▲
Expenditure from operating activities							
Employee costs		(1,629,232)	(678,847)	(790,781)	(111,934)	(16.49%)	▲
Materials and contracts		(1,936,083)	(806,701)	(778,825)	27,876	3.46%	▼
Utility charges		(172,300)	(71,792)	(59,629)	12,163	16.94%	▼
Depreciation on non-current assets		(2,464,320)	(1,026,800)	(862,850)	163,950	15.97%	▼
Interest expenses		(8,125)	(3,385)	(1,066)	2,319	68.51%	
Insurance expenses		(211,035)	(87,931)	(199,226)	(111,295)	(126.57%)	▲
Other expenditure		(75,501)	(31,459)	(17,860)	13,599	43.23%	▼
Loss on disposal of assets	7	(14,700)	(6,125)	(10,628)	(4,503)	(73.52%)	
		(6,511,296)	(2,713,040)	(2,720,865)	(7,825)		
Non-cash amounts excluded from operating activities							
	1(a)	2,452,020	1,021,675	867,225	(154,451)	(15.12%)	
Amount attributable to operating activities		1,796,117	3,205,933	3,128,619	(77,315)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	3,920,224	1,633,427	1,429,911	(203,516)	(12.46%)	▼
Proceeds from disposal of assets	7	480,000	184,709	184,709	0	0.00%	
Payments for property, plant and equipment	8	(6,256,860)	(2,607,025)	(1,744,647)	862,378	(33.08%)	▼
Amount attributable to investing activities		(1,856,636)	(788,889)	(130,027)	658,862		▼
Financing Activities							
Transfer from reserves	10	801,522	402,589	150,000	(252,589)	(62.74%)	
Repayments from Community Association Loans	4	1,000	500	500	0	0.00%	
Repayment of debentures	9	(67,595)	(15,695)	(15,695)	0	0.00%	
Transfer to reserves	10	(674,408)	(492,742)	(492,742)	0	0.00%	
Amount attributable to financing activities		60,519	(105,348)	(357,937)	(252,589)		
Closing Funding Surplus / (Deficit)	1(c)	0	2,311,696	2,640,655			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(27,000)	(11,250)	(6,253)
Add: Loss on asset disposals	7	14,700	6,125	10,628
Add: Depreciation on assets		2,464,320	1,026,800	862,850
Total non-cash items excluded from operating activities		2,452,020	1,021,675	867,225

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 Jun 2020	This Year Opening 01 Jul 2020	Year to Date 30 Nov 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,793,285)	(2,793,285)	(3,136,029)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(500)
Add: Borrowings	9	67,595	67,595	51,900
Add: Provisions - employee	11	394,633	394,633	394,633
Total adjustments to net current assets		(2,332,057)	(2,332,057)	(2,689,996)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	3,840,444	3,840,444	5,302,828
Rates receivables	3	50,226	50,226	577,212
Receivables	3	868,981	868,981	191,159
Other current assets	4	27,106	27,106	27,664
Less: Current liabilities				
Payables	5	(367,770)	(352,710)	(321,683)
Borrowings	9	(67,595)	(67,595)	(51,900)
Provisions	11	(394,633)	(394,633)	(394,633)
Less: Total adjustments to net current assets	1(b)	(2,332,057)	(2,332,057)	(2,689,996)
Closing Funding Surplus / (Deficit)		1,624,701	1,639,762	2,640,654
Adjusted Closing Funding Surplus / (Deficit)		1,624,701	1,639,762	2,640,655

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	164,675	0	0	164,675	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	1,624	0	0	1,624	Bendigo	0.15%	At Call
Cash On Hand	Cash and cash equivalents	500	0	0	500	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	528,878	0	528,878	Bendigo	0.15%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	2,607,151	0	2,607,151	Bendigo	1.20%	27/01/2021
Municipal Term Deposit	Cash and cash equivalents	2,000,000	0	0	2,000,000	Bendigo	0.60%	11/12/2020
Total		2,166,799	3,136,029	0	5,302,828			
Grand Total		2,166,799	3,136,029	0	5,302,828			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

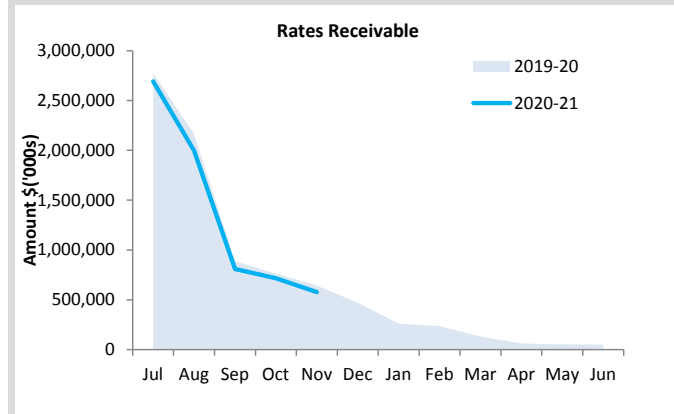
Rates Receivable	30 Jun 2020	30 Nov 20
	\$	\$
Opening Arrears Previous Years	50,226	50,226
Levied this year		2,509,262
Less - Collections to date	0	(1,982,276)
Equals Current Outstanding	50,226	577,212
Net Rates Collectable	50,226	577,212
% Collected		77.4%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	3,623	656	71	135,986	140,331
Percentage	0%	2.6%	0.5%	0.1%	96.9%	
Balance per Trial Balance						
Sundry receivable						140,331
GST receivable						50,828
Total Receivables General Outstanding						191,159

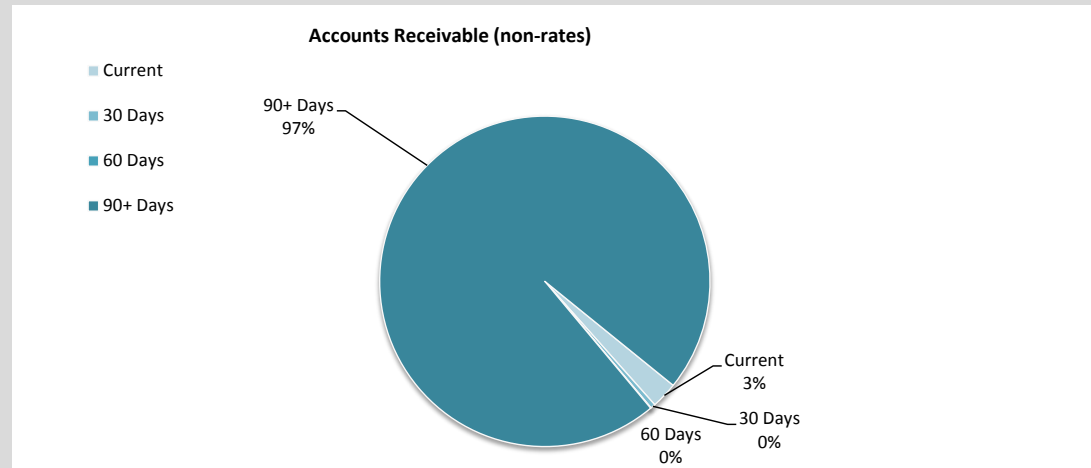
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
77.4%	\$577,212



Debtors Due
\$191,159
Over 30 Days
98%
Over 90 Days
96.9%

Other Current Assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 November 2020
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	500	500
Inventory				
Fuel and materials	26,106	1,058	0	27,164
Total Other Current assets				27,664
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

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

CONTRACT ASSETS

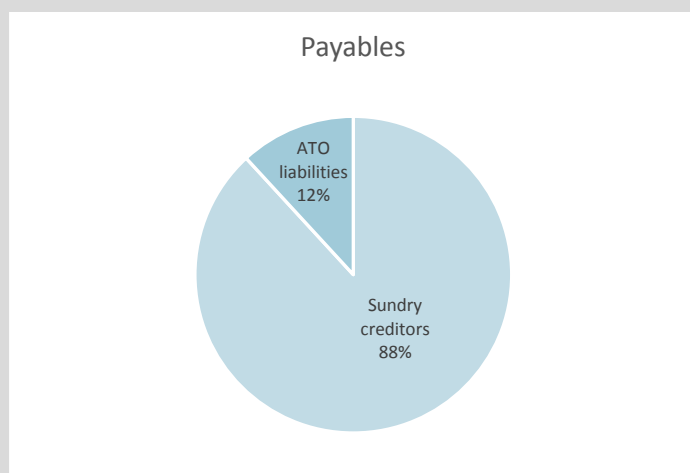
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	237,431	0	0	0	237,431
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		283,607				283,607
ATO liabilities		38,076				38,076
Total Payables General Outstanding						321,683

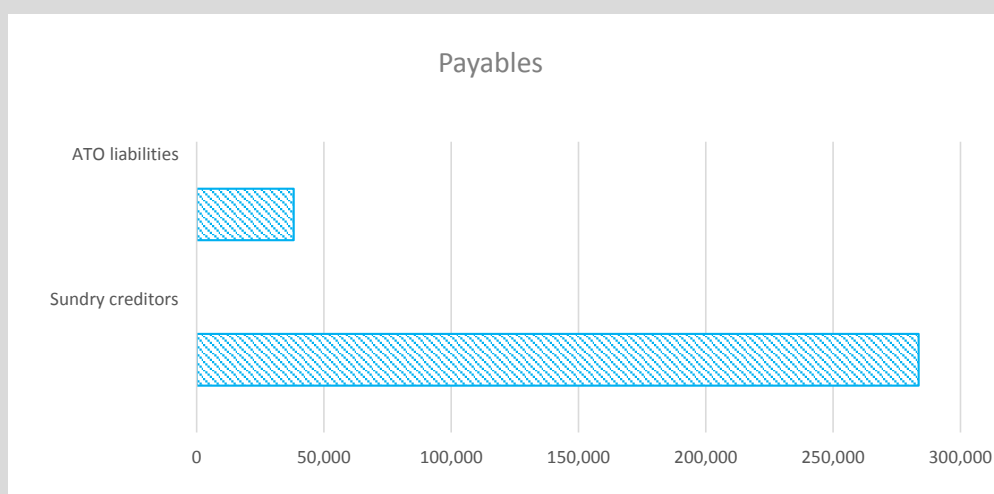
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$321,683
Over 30 Days
0%
Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

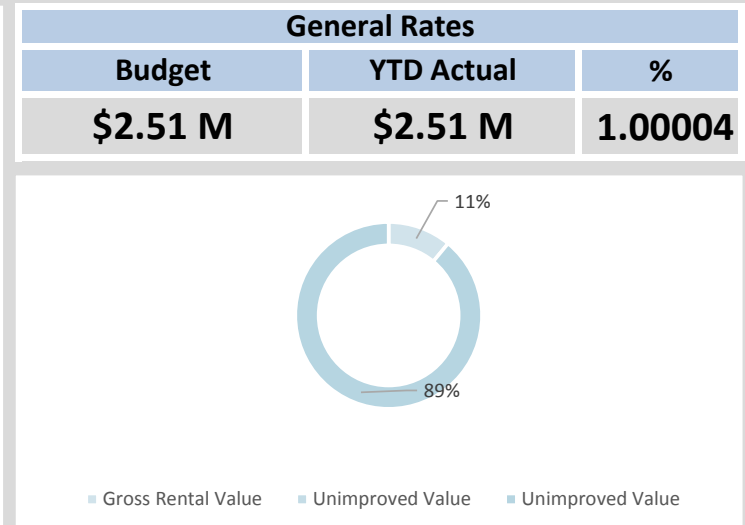
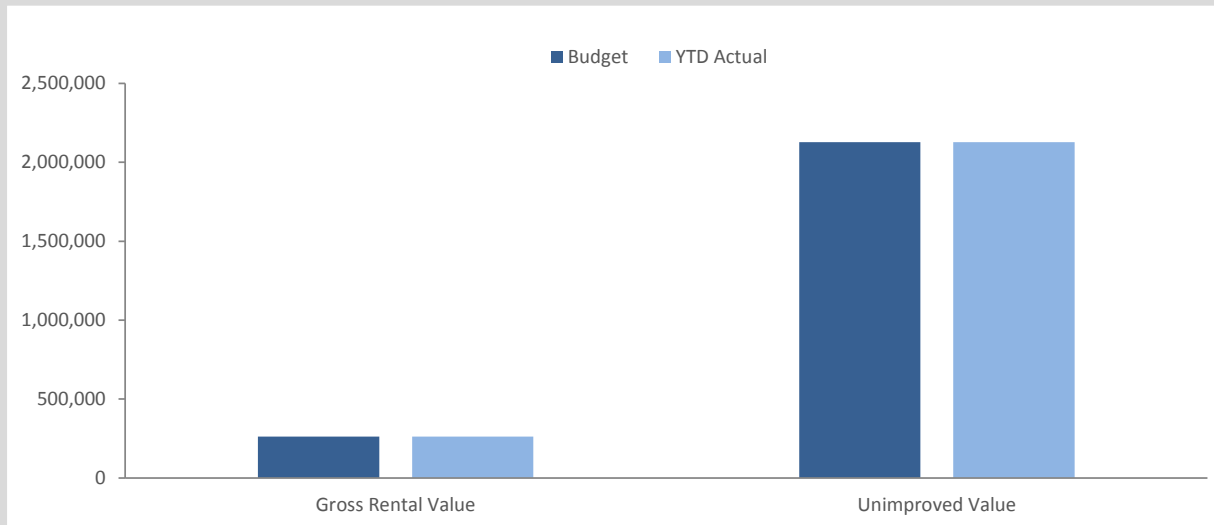
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General Rate Revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
Gross Rental Value	0.116820	244	2,249,876	262,837	0	0	262,837	262,837	77		262,914
Unimproved Value											
Unimproved Value	0.007890	421	269,932,000	2,128,415	100	0	2,128,515	2,128,415	213		2,128,628
Sub-Total		665	272,181,876	2,391,252	100	0	2,391,352	2,391,252	290	0	2,391,542
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	620	147	225,580	91,140	0	0	91,140	91,140	(620)		90,520
Unimproved Value											
Unimproved Value	620	43	2,083,600	26,660	0	0	26,660	26,660	540		27,200
Sub-Total		190	2,309,180	117,800	0	0	117,800	117,800	(80)	0	117,720
Amount from General Rates							2,509,152				2,509,262
Total General Rates							2,509,152		210		2,509,262

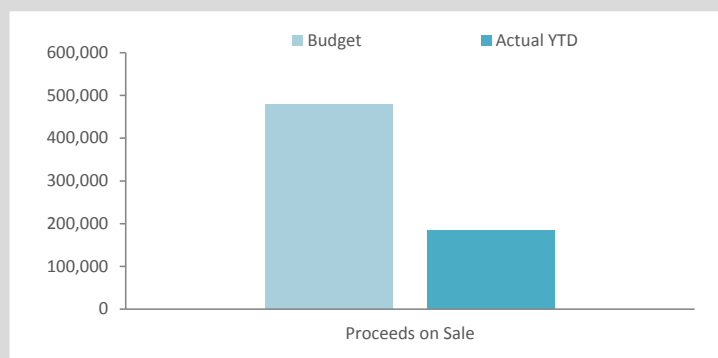
KEY INFORMATION

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



Asset Ref.	Asset Description	PE#	Budget				YTD Actual					
			Net Book		Proceeds	Profit	(Loss)	Net Book		Proceeds	Profit	(Loss)
			Value					Value				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Land and buildings												
763	Land - 8A Currie Street		40,000	40,000	0	0			0	0		
521	Unit - 8A Currie Street		93,000	110,000	17,000	0			0	0		
Plant and equipment												
Governance												
833	Holden Colorado 4x4 Crew Cab	CB1	35,700	32,000	0	(3,700)	35,781	32,727	0	(3,054)		
832	Holden Trailblazer	CB01	32,500	32,000	0	(500)			0	0		
758	Ricoh B&W Printer		5,000	1,000	0	(4,000)	4,465	1,000	0	(3,465)		
Transport												
831	Holden Trailblazer	CB00	32,500	32,000	0	(500)			0	0		
828	Holden Colorado Dual Cab Ute	CB06	30,000	29,000	0	(1,000)	31,521	29,091	0	(2,431)		
820	Holden Colorado Ute	CB04	24,500	23,500	0	(1,000)			0	0		
821	Holden Colorado Ute	CB08	27,500	25,000	0	(2,500)	26,783	25,455	0	(1,329)		
819	Holden Colorado Ute	CB05	25,500	25,000	0	(500)	24,413	25,455	1,041	0		
818	Holden Colorado Ute	007FR	24,000	23,500	0	(500)			0	0		
730	JCB Skid Steer Loader	CB005	25,500	25,000	0	(500)			0	0		
733	Hino Water Truck	CB002	70,000	80,000	10,000	0	62,970	68,182	5,212	0		
799	Traffic Counters x 2		2,000	2,000	0	0	3,149	2,800	0	(349)		
			467,700	480,000	27,000	(14,700)	189,084	184,709	6,253	(10,628)		

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$480,000	\$184,709	38%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

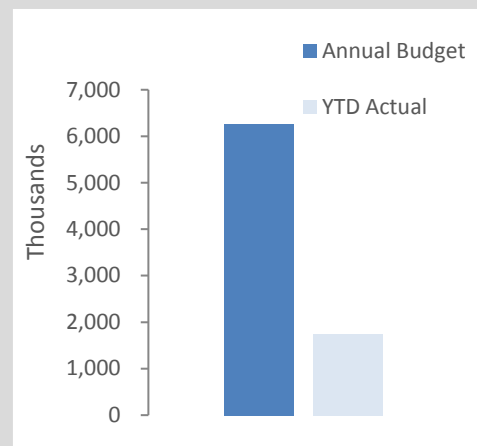
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	1,087,063	314,208
Buildings - specialised	577,106	18,930
Furniture and equipment	17,000	12,100
Plant and equipment	861,500	457,028
Infrastructure - Roads	2,032,722	642,657
Infrastructure - Other	570,000	122,003
Infrastructure - Footpaths	441,469	0
Infrastructure - Drainage	400,000	0
Infrastructure - Bridges	270,000	177,720
Capital Expenditure Totals	6,256,860	1,744,647
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	3,920,224	1,429,911
Other (Disposals & C/Fwd)	480,000	184,709
Cash Backed Reserves		
Plant Reserve	113,500	0
Furniture and Equipment Reserve	17,000	0
Rate Discount Reserve	301,522	0
Bridges	270,000	150,000
Contribution - operations	1,154,614	(19,973)
Capital Funding Total	6,256,860	1,744,647

SIGNIFICANT ACCOUNTING POLICIES

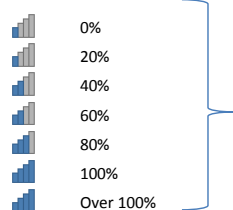
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.26 M	\$1.74 M	28%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.92 M	\$1.43 M	36%

Capital Expenditure Total
Level of Completion Indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

% of
Completion

		Adopted			
		Budget	YTD Actual	Variance Under/(Over)	
		Account Description			
	Buildings - specialised				
	112204	Capital Expense - Lake Poorrarecup Ablution Block	440,000	0	440,000
14%	121209	Capital Expense - Depot Upgrade Cranbrook	137,106	18,930	118,176
3%	Buildings - specialised Total	577,106	18,930	558,176	
	Buildings - non-specialised				
52%	051203	Capital Expense - Tunney Fire Shed	509,340	262,797	246,543
20%	107207	Capital Expense - Aged Care Development	167,723	34,168	133,555
168%	132212	Capital Expense - Caretaker House Upgrade	10,000	16,822	(6,822)
0%	132214	Capital Expense - Frankland River Caravan Park Upgrade	400,000	422	399,578
29%	Buildings - non-specialised Total	1,087,063	314,208	772,855	
	Furniture & Equipment				
71%	042204	Capital Expense - Major Office Equipment	17,000	12,100	4,900
71%	Furniture & Equipment Total	17,000	12,100	4,900	
	Plant & Equipment				
51%	042212	Capital Expense - Admin Vehicles	113,000	58,148	54,852
	133201	Capital Expense - Building Vehicles	30,000	31,693	(1,693)
50%	143200	Capital Expense - Works Passenger Vehicles	267,000	134,206	132,794
52%	143201	Capital Expense - Heavy Plant & Equipment Purchases	451,500	232,981	218,519
53%	Plant & Equipment Total	861,500	457,028	404,472	
	Infrastructure - Bridges				
66%	121200	Capital Expense - Bridge Program Works	270,000	177,720	92,280
66%	Infrastructure - Bridges Total	270,000	177,720	92,280	
	Infrastructure - Footpaths				
	121212	Capital Expense - Footpaths	441,469	0	441,469
	Infrastructure - Footpaths Total	441,469	0	441,469	
	Infrastructure - Drainage				
	121217	Capital Expense - Frankland River Drainage	400,000	0	400,000
	Infrastructure - Drainage Total	400,000	0	400,000	
	Infrastructure - Roads				
42%	121201	Capital Expense - Regional Road Group Construction	1,337,000	559,771	777,229
8%	121202	Capital Expense - Council Funded Road Construction	188,000	14,796	173,204
19%	121203	Capital Expense - Roads to Recovery Construction	323,722	62,485	261,237
3%	121204	Capital Expense - Black Spot Construction	184,000	5,605	178,395
32%	Infrastructure - Roads Total	2,032,722	642,657	1,390,065	
	Infrastructure - Other				
30%	113220	Capital Expense - Cranbrook Youth and Community Precinct	400,000	119,906	280,095
1%	132217	Capital Expense - Sukey Hill Upgrade	170,000	2,098	167,902
21%	Infrastructure - Other Total	570,000	122,003	447,997	
28%	Grand Total	6,256,860	1,744,647	4,512,213	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

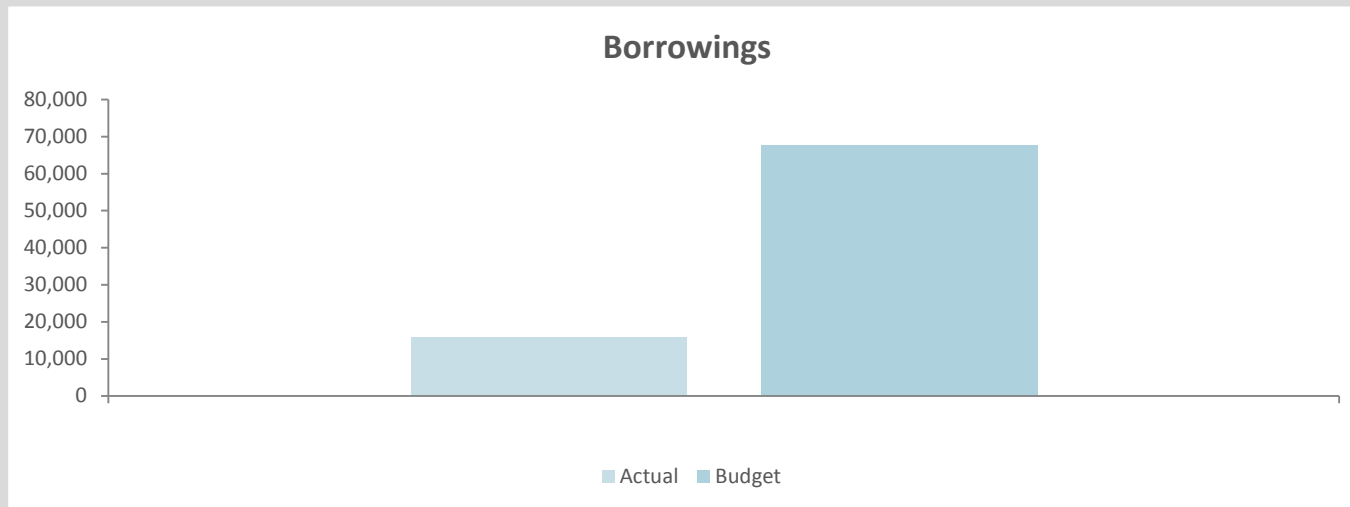
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 75 - Currie Street Units	19,566	0	0	0	19,566	19,566	0	0	947
Loan 77 - Lot 9 Edward Street MOW Residence	135,333	0	0	15,695	31,725	119,638	103,608	1,066	6,431
Recreation and culture									
Loan 76 Frederick Square Pavilion	16,305	0	0	0	16,305	16,305	0	0	747
	171,204	0	0	15,695	67,595	155,508	103,608	1,066	8,125
Total	171,204	0	0	15,695	67,595	155,508	103,608	1,066	8,125
Current borrowings	67,595					51,900			
Non-current borrowings	103,608					103,608			
	171,203					155,508			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

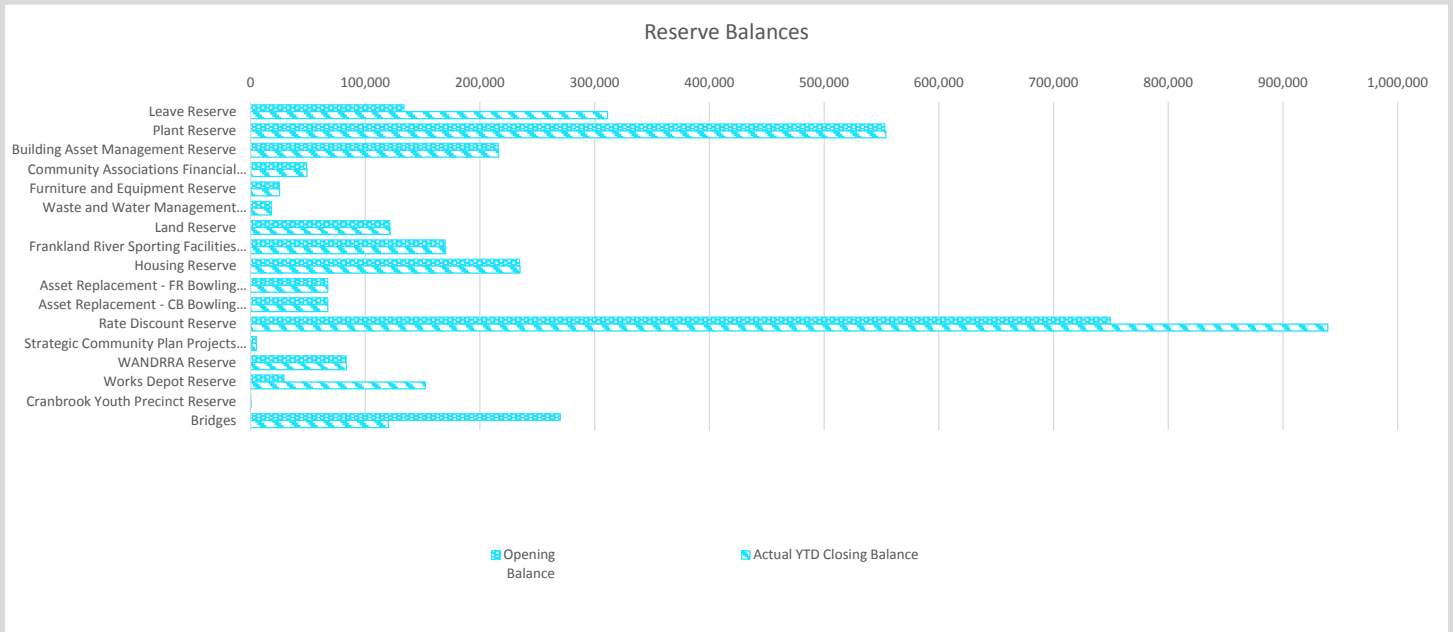


Principal Repayments	\$15,695
Interest Earned	\$18,336
Interest Expense	\$1,066
Reserves Bal	\$3.14 M
Loans Due	\$.16 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	133,819	1,338	447	177,000	177,000	(79,500)		232,657	311,266
Plant Reserve	553,053	5,531	810	0	0	(113,500)		445,084	553,863
Building Asset Management Reserve	215,879	2,159	316	0	0	(20,000)		198,038	216,195
Community Associations Financial Assistanc	49,113	491	72	0	0	0		49,604	49,185
Furniture and Equipment Reserve	25,305	253	37	0	0	(17,000)		8,558	25,342
Waste and Water Management Reserve	18,202	182	27	0	0	0		18,384	18,229
Land Reserve	121,548	1,215	175	0	0	0		122,763	121,723
Frankland River Sporting Facilities Reserve	169,713	1,697	249	0	0	0		171,410	169,962
Housing Reserve	234,619	2,346	344	150,000	0	0		386,965	234,963
Asset Replacement - FR Bowling Green Rese	67,281	673	99	5,000	0	0		72,954	67,380
Asset Replacement - CB Bowling Green Rese	67,275	673	99	5,000	0	0		72,948	67,374
Rate Discount Reserve	749,493	7,495	1,365	188,174	188,174	(301,522)		643,640	939,032
Strategic Community Plan Projects Reserve	5,067	51	7	0	0	0		5,118	5,074
WANDRRA Reserve	83,358	834	122	0	0	0		84,192	83,480
Works Depot Reserve	29,266	293	217	123,000	123,000	0		152,559	152,483
Cranbrook Youth Precinct Reserve	294	3	0	1,000	0	0		1,297	294
Bridges	270,000	0	182	0	0	(270,000)	(150,000)	0	120,182
	2,793,285	25,234	4,568	649,174	488,174	(801,522)	(150,000)	2,666,171	3,136,029

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 November 2020
		\$	\$	\$	\$
Provisions					
Annual and sick leave		274,479	0	0	274,479
Long service leave		120,154	0	0	120,154
Contract Liabilities					
Total Other Current liabilities		394,633			394,633
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
032100	111	Financial Assistance Grant	0	0	0	0	365,111	365,111	365,111	185,110
032101	111	Local Roads Grant	0	0	0	0	279,863	279,863	279,863	142,664
Law, order, public safety										
051100	110	DFES - ESL Grant	0	0	0	0	71,886	71,886	71,886	35,943
Education and welfare										
082101	110	Healthways - Bike Rescue Program	0	0	0	0	3,000	3,000	3,000	3,000
082101	110	DoC - Youth Week	0	0	0	0	1,000	1,000	1,000	0
082101	110	DoC - Youth Engagement Program	0	0	0	0	5,000	5,000	5,000	5,000
084100	110	DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000	1,000	0
Transport										
122102	110	MRWA - Direct Grant	0	0	0	0	158,956	158,956	158,956	158,956
			0	0	0	0	885,816	885,816	0	885,816
Operating Contributions										
General purpose funding										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	42,346	42,346	42,346	42,425
Law, order, public safety										
051120	120	DFES - CESM Contribution	0	0	0	0	92,710	92,710	92,710	21,063
Recreation and culture										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000	5,000	0
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	2,000
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	1,000
Transport										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,612	1,612	1,612	0
			0	0	0	0	148,668	148,668	0	148,668
TOTALS			0	0	0	0	1,034,484	1,034,484	0	1,034,484
										597,161

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
Law, order, public safety										
051302	113	ESL GRANT - Tunney Fire Shed	0	0	0	0	443,413	443,413	443,413	141,588
Community amenities										
107301	114	BBRF - Independent Living Units	0	0	0	0	84,094	84,094	84,094	0
107301	113	GSRAAP - Independent Living Units	0	0	0	0	82,526	82,526	82,526	0
Recreation and culture										
112302	113	DoT RBFS - Lake Poorrarecup Ablutions	0	0	0	0	330,000	330,000	330,000	0
113220	114	Drought Communities Program	0	0	0	0	1,000,000	1,000,000	1,000,000	454,545
Transport										
122300	113	Road Project Grant	0	0	0	0	891,333	891,333	891,333	356,533
122301	114	Roads to Recovery Grant	0	0	0	0	323,722	323,722	0	132,444
122305	113	Black Spot Grant	0	0	0	0	122,667	122,667	122,667	49,066
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	0	441,469	441,469	441,469	220,735
Economic services										
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	150,000	150,000	0	75,000
			0	0	0	0	3,869,224	3,869,224	0	1,429,911
Non-Operating Contributions										
107301	116	DARWINIA - Independent Living Units	0	0	0	0	50,000	50,000	50,000	0
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	1,000	1,000	1,000	0
			0	0	0	0	51,000	51,000	0	0
Total Non-operating grants, subsidies and contributions			0	0	0	0	3,920,224	3,920,224	0	1,429,911

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**NOTE 13
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 30 Nov 2020
	\$	\$	\$	\$
Staff Housing Bonds	0	0	0	0
DoT Licensing	0	0	0	0
Housing Deposit - Frahm & Challenor	0	0	0	0
Sundry Trust (Stirlings Gliding Club + CB Art Group)	0	0	0	0
Councillor Nomination Deposit	0	0	0	0
	0	0	0	0

KEY INFORMATION

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2020	Received	Paid	30 Nov 2020
	Opening Balance	Amount	Amount	Closing Balance

Represented By:	Trust	Muni	Total
	\$ -	\$ -	\$ -

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

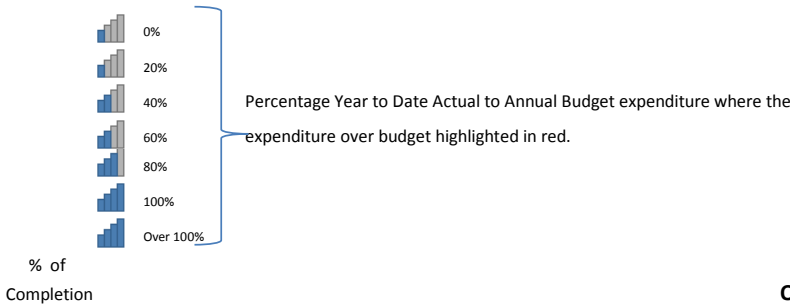
The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(10,676)	(63.42%)	▼ Timing	Delayed income
Law, Order and Public Safety	(21,389)	(24.50%)	▼ Timing	Delayed income
Transport	93,596	123.04%	▲ Timing	Income received early
Economic Services	(36,173)	(45.51%)	▼ Timing	Delayed income
Other Property and Services	(16,287)	(36.84%)	▼ Timing	Delayed income
Expenditure from operating activities				
Governance	42,040	19.25%	▼ Timing	Delayed expenses
Economic Services	20,232	12.66%	▼ Timing	Delayed expenses
Other Property and Services	(182,866)	(826.74%)	▲ Timing	Insurance and some other costs already paid
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(203,516)	(12.46%)	▼ Timing	Delayed income
Capital Acquisitions	862,378	33.08%	▼ Timing	Some captial projects not yet started

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



		RESP OFFICER	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
04 GOVERNANCE						
042 Governance - General - Capital Expenditure						
71%	042204	MFA	Capital Expense - Major Office Equipment	17,000	\$ 12,100	\$ - 4,900
51%	042212	MOW	Capital Expense - Admin Vehicles	113,000	\$ 58,148	\$ 23,273 54,852
54%			042 Total Governance - General - Capital Expenditure	\$ 130,000	\$ 70,248	\$ 23,273 \$ 59,752
			04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE	\$ 130,000	\$ 70,248	\$ 23,273
			04 TOTAL GOVERNANCE - CAPITAL REVENUE	\$ -	\$ -	
05 LAW ORDER & PUBLIC SAFETY						
051 Fire Prevention - Capital Expenditure						
52%	051203	MFA	Capital Expense - Tunney Fire Shed	509,340	\$ 262,797	\$ 8,478 246,543
52%			051 Total Fire Prevention - Capital Expenditure	\$ 509,340	\$ 262,797	\$ 8,478 \$ 246,543
051 Fire Prevention - Capital Revenue						
	051302	MFA	Capital Revenue - ESL Grant Tunney Fire Shed	443,413	\$ 141,588	
			051 Fire Prevention - Capital Revenue	\$ 443,413	\$ 141,588	
			05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE	\$ 509,340	\$ 262,797	\$ 8,478
			05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE	\$ 443,413	\$ 141,588	
COMMUNITY AMENITIES						
107 Other Community Amenities - Capital Expenditure						
20%	107207	CEO	Capital Expense - Aged Care Development	167,723	\$ 34,168	\$ 10,307 133,555
20%			107 Total Other Community Amenities - Capital Expenditure	\$ 167,723	\$ 34,168	\$ 10,307 \$ 133,555
107 Other Community Amenities - Capital Revenue						
	107301	CEO	Capital Revenue - Grant for Aged Care Development	216,620	\$ -	
			107 Total Other Community Amenities - Capital Revenue	\$ 216,620	\$ -	
			10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE	\$ 167,723	\$ 34,168	\$ 10,307
			10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE	\$ 216,620	\$ -	
11 RECREATION & CULTURE						
112 Swimming Areas & Beaches - Capital Expenditure						
	112204	MOW	Capital Expense - Lake Poorrarecup Ablution Block	440,000	\$ -	\$ - 440,000
			112 Total Swimming Areas & Beaches - Capital Expenditure	\$ 440,000	\$ -	\$ - \$ 440,000
112 Swimming Areas & Beaches - Capital Revenue						
	112302	MOW	Capital Revenue - Lake Poorrarecup Ablutions Grant	330,000	\$ -	
			112 Total Swimming Areas & Beaches - Capital Revenue	\$ 330,000	\$ -	

% of
Completion

RESP OFFICER Budget 30-Jun-21 Actual 30-Nov-20 Order Value 30-Nov-20 Variance Under/(Over)

			Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
113 Other Recreation & Sport - Capital Expenditure						
30%	113220	Capital Expense - Cranbrook Youth and Community Pre	CDO	400,000	\$ 119,906	\$ - 280,095
113 Total Other Recreation & Sport - Capital Expenditure						
				\$ 400,000	\$ 119,906	\$ - \$ 280,095
113 Other Recreation & Sport - Capital Revenue						
	113303	Capital Revenue - Contributions & Donations Other Rec	MFA	1,000	\$ -	
	113324	Capital Revenue - Drought Communities Program	MFA	1,000,000	\$ 454,545	
113 Total Other Recreation & Sport - Capital Revenue						
				\$ 1,001,000	\$ 454,545	
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE						
				\$ 840,000	\$ 119,906	\$ -
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE						
				\$ 1,331,000	\$ 454,545	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
	121200	<u>Capital Expense - Bridge Program Works</u>				
	BR272	Bridge 272 Refurbishment	MOW	120,000	\$ -	\$ - 120,000
###	BR275A	Bridge 275A Refurbishment	MOW	-	\$ 27,720	\$ - (27,720)
100%	BR489	Bridge 489 Refurbishment	MOW	150,000	\$ 150,000	\$ - 0
66%	<u>Sub Total Capital Expense - Bridge Program Works</u>			\$ 270,000	\$ 177,720	\$ - \$ 92,280
	121201	<u>Capital Expense - Regional Road Group Construction</u>				
62%	RG532	Frankland Rocky Gully Road	MOW	195,000	\$ 120,957	\$ - 74,043
50%	RG560	Kojonup Frankland Road	MOW	345,000	\$ 171,886	\$ - 173,114
73%	RG003	Salt River Road	MOW	275,000	\$ 201,415	\$ - 73,585
14%	RG007	Shamrock Road	MOW	252,000	\$ 35,284	\$ - 216,716
11%	RG010	Martagallup Road	MOW	270,000	\$ 30,228	\$ - 239,772
42%	<u>Sub Total Capital Expense - Regional Road Group Construction</u>			\$ 1,337,000	\$ 559,771	\$ - \$ 777,229
	121202	<u>Capital Expense - Council Funded Road Construction</u>				
	CF087	Hardy Street	MOW	29,000	\$ -	\$ - 29,000
	CF086	Rubbish Tip Road	MOW	26,000	\$ -	\$ - 26,000
42%	CF110	Racecourse Road	MOW	33,000	\$ 13,756	\$ - 19,244
1%	CF024	Newton Road	MOW	100,000	\$ 1,039	\$ - 98,961
8%	<u>Sub Total Capital Expense - Council Funded Road Construction</u>			\$ 188,000	\$ 14,796	\$ - \$ 173,204
	121203	<u>Capital Expense - Roads to Recovery Construction</u>				
26%	AU001	Yeriminup Road	MOW	203,722	\$ 52,432	\$ - 151,290
8%	AU047	Boyup Brook Cranbrook Road	MOW	120,000	\$ 10,054	\$ - 109,946
19%	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>			\$ 323,722	\$ 62,485	\$ - \$ 261,237
	121204	<u>Capital Expense - Black Spot Construction</u>				
2%	BS523	Wingebellup Kojonup Frankland Road	MOW	122,000	\$ 3,039	- 118,961
4%	BS532	Wingebellup Frankland Rocky Gully Road	MOW	62,000	\$ 2,567	- 59,433
3%	<u>Sub Total Capital Expense - Commodity Route Construction</u>			\$ 184,000	\$ 5,605	\$ - \$ 178,395
14%	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	137,106	\$ 18,930	\$ 18,930 118,176
	121212	Capital Expense - Footpaths	MOW	441,469	\$ -	\$ 319,134 441,469
	121217	Capital Expense - Frankland River Drainage	MOW	400,000	\$ -	\$ - 400,000
26%	121 Total Streets Roads Bridges & Depot Construction - Capital Expe			\$ 3,281,297	\$ 839,307	\$ 18,930 \$ 2,441,990
121 Streets Roads Bridges & Depot Construction - Capital Revenue						
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	891,333	\$ 356,533	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ 132,444	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	122,667	\$ 49,066	
	122309	Capital Revenue - Local Roads & Community Infrastruct	MOW	441,469	\$ 220,735	
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue						
				\$ 1,779,191	\$ 758,778	
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE						
				\$ 3,281,297	\$ 839,307	\$ 18,930
12 TOTAL TRANSPORT - CAPITAL REVENUE						
				\$ 1,779,191	\$ 758,778	

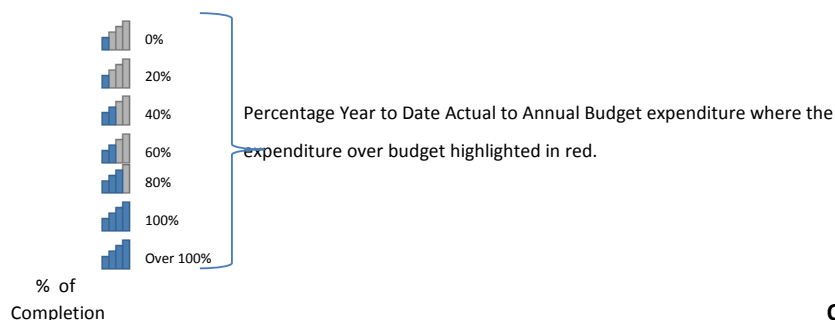
% of
Completion

		RESP OFFICER	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
13 ECONOMIC SERVICES						
132 Tourism & Area Promotion - Capital Expenditure						
168%	132212	Capital Expense - Caretaker House Upgrade	MFA	10,000	\$ 16,822	\$ - (6,822)
1%	132214	Capital Expense - Frankland River Caravan Park Upgrade	CDO	400,000	\$ 422	\$ 248,168 399,578
3%	132217	Capital Expense - Sukey Hill Upgrade	CDO	170,000	\$ 2,098	\$ 153,538 167,902
132 Total Tourism & Area Promotion - Capital Expenditure				\$ 580,000	\$ 19,342	\$ 401,706 \$ 560,658
132 Tourism & Area Promotion - Capital Revenue						
	132300	Capital Revenue - Grant for Frankland River Caravan Pa	CDO	150,000	\$ 75,000	
132 Total Tourism & Area Promotion - Capital Revenue				\$ 150,000	\$ 75,000	
133 Building Control - Capital Expenditure						
	133201	Capital Expense - Building Vehicles	MOW	30,000	\$ 31,693	\$ - (1,693)
133 Total Building Control - Capital Expenditure				\$ 30,000	\$ 31,693	\$ - \$ (1,693)
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE				\$ 610,000	\$ 51,034	\$ 401,706
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE				\$ 150,000	\$ 75,000	
14 OTHER PROPERTY & SERVICES						
143 Plant Operation Costs - Capital Expenditure						
50%	143200	Capital Expense - Works Passenger Vehicles	MOW	267,000	\$ 134,206	\$ 39,464 132,794
52%	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	451,500	\$ 232,981	\$ 109,350 218,519
51%	143 Total Plant Operation Costs - Capital Expenditure			\$ 718,500	\$ 367,187	\$ 148,814 \$ 351,313
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE				\$ 718,500	\$ 367,187	\$ 148,814
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE				\$ -	\$ -	
TOTAL CAPITAL EXPENDITURE				\$ 6,256,860	\$ 1,744,647	\$ 611,508
TOTAL CAPITAL REVENUE				\$ 3,920,224	\$ 1,429,911	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2020**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



		Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
03 GENERAL PURPOSE FUNDING						
031 Rate Revenue - Operating Expenditure						
43%	031000	MFA	123,110	52,870	-	70,240
0%	031002	MFA	10,000	41	-	9,959
27%	031003	MFA	100	27	-	73
	031004	MFA	5,000	-	-	5,000
	031006	MFA	1,000	-	-	1,000
38%	031 Total Rate Revenue - Operating Expenditure		\$ 139,210	\$ 52,938	\$ -	\$ 86,272
031 Rate Revenue - Operating Revenue						
	031100	MFA	2,509,052	2,509,052	-	
	031101	MFA	42,346	42,425	-	
	031102	MFA	6,000	4,011	-	
	031103	MFA	(500)	(447)	-	
	031104	MFA	5,000	-	-	
	031105	MFA	9,000	9,775	-	
	031106	MFA	2,200	2,120	-	
	031107	MFA	1,500	900	-	
	031108	MFA	100	210	-	
	031 Total Rate Revenue - Operating Revenue		\$ 2,574,698	\$ 2,568,047	\$ -	
032 Other General Purpose Funding - Operating Revenue						
	032100	MFA	365,111	185,110	-	
	032101	MFA	279,863	142,664	-	
	032102	MFA	12,000	591	-	
	032103	MFA	26,000	4,570	-	
	032104	MFA	300	-	-	
	032105	MFA	200	(611)	-	
	032 Total Other General Purpose Funding - Operating Revenue		\$ 683,474	\$ 332,323	\$ -	
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE			\$ 139,210	\$ 52,938	\$ -	
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE			\$ 3,258,172	\$ 2,900,370	\$ -	

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

% of Completion	Code	Description	Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
43%	041000	Expense - Administration Allocation Governance	MFA	178,036	76,459	-	101,577
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
42%	041002	Expense - Members Conference Exp	CEO	3,000	1,275	-	1,725
25%	041004	Expense - President's Allowance	CEO	6,000	1,500	-	4,500
32%	041005	Expense - Receptions & Civic Functions	CEO	20,000	6,356	2,869	13,644
100%	041006	Expense - Members Insurance	MFA	12,446	12,445	-	1
95%	041007	Expense - Members Subscriptions	MFA	16,500	15,635	-	865
17%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	1,023	-	4,977
25%	041009	Expense - Members Meeting Allowance	CEO	50,000	12,500	-	37,500
23%	041010	Expense - Members Advertising Exp	CEO	2,500	573	-	1,927
7%	041012	Expense - Members Other Sundry Items	CEO	2,000	147	-	1,853
3%	041013	Expense - Audit Fees	MFA	35,000	1,010	-	33,990
25%	041016	Expense - Deputy President's Allowance	CEO	1,500	375	-	1,125
57%	041017	Expense - Members Training	CEO	7,000	4,000	-	3,000
	041018	Expense - Integrated Planning + Reporting	CEO	70,000	-	45,500	70,000
	041019	Expense - Asset Revaluations	MFA	8,527	-	-	8,527
	041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
61%	041021	Expense - Professional Services	CEO	70,000	42,995	13,310	27,005
36%	041 Total Members Of Council - Operating Expenditure			\$ 494,009	\$ 176,294	\$ 61,679	\$ 317,715

041 Members Of Council - Operating Revenue

041102	Revenue - Members Reimbursements	MFA	100	-	-	
041103	Revenue - Sale of Used Equipment	MFA	100	7,000	-	
041 Total Members Of Council - Operating Revenue			\$ 200	\$ 7,000	\$ -	

042 Governance - General - Operating Expenditure

51%	042001	Expense - Admin Building Expenses	MFA	42,000	21,216	6,182	20,784
100%	042003	Expense - Admin Workers Compensation Premium	MFA	26,180	26,180	-	-
28%	042004	Expense - Office Equipment Maintenance	MFA	6,000	1,653	-	4,347
73%	042005	Expense - Computer Equipment Maintenance	MFA	65,000	47,671	75	17,329
34%	042006	Expense - Admin Telephone	MFA	18,000	6,112	-	11,888
10%	042007	Expense - CEO Expense Account	CEO	5,000	491	273	4,509
33%	042008	Expense - Admin Legal Expenses	CEO	20,000	6,636	-	13,365
35%	042009	Expense - Admin Staff Training	MFA	20,000	7,007	1,290	12,993
56%	042010	Expense - Admin Printing & Stationery	MFA	8,000	4,452	248	3,548
50%	042011	Expense - Fringe Benefits Tax	MFA	17,000	8,490	-	8,510
	042012	Expense - Admin Conference Exp	MFA	7,000	-	-	7,000
66%	042013	Expense - Admin Staff Uniform	MFA	4,100	2,721	-	1,379
76%	042015	Expense - Admin Insurance Premium	MFA	23,189	17,661	-	5,528
99%	042016	Expense - Admin Subscriptions	MFA	1,800	1,774	-	26
	042017	Expense - Admin Advertising	MFA	2,000	-	-	2,000
53%	042018	Expense - Admin Postage & Freight	MFA	3,000	1,581	-	1,419
39%	042019	Expense - Bank Charges	MFA	200	78	-	122
30%	042020	Expense - Admin Vehicle Expenses	MFA	12,000	3,562	-	8,438
3%	042021	Expense - Unders & Overs	MFA	1	0	-	1
16%	042022	Expense - Other Admin Office Exp	MFA	2,000	328	-	1,672
51%	042023	Expense - Merchant & Bank Fees	MFA	5,500	2,826	-	2,674
72%	042024	Expense - Website Upgrade	CDO	16,000	11,550	3,850	4,450
	042025	Expense - Software Upgrade	MFA	10,000	-	-	10,000
45%	042051	Expense - Admin Housing Allowance	MFA	17,000	7,580	-	9,420
37%	042052	Expense - Admin Employee Expenses	MFA	740,000	271,616	-	468,384
27%	042053	Expense - HR Expenses	MFA	17,000	4,595	-	12,405
90%	042055	Expense - Admin Computers	MFA	8,000	7,177	1,293	823

% of
Completion

6%		042057	Expense - Desks/Chairs/Office Equipment
52%		042090	Expense - Depreciation Administration
80%		042091	Expense - Loss on Sale of Assets Admin
43%		042099	Expense - Administration Costs Allocated

042 Total Governance - General - Operating Expenditure

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements
042102	Revenue - Photocopying Charges
042103	Revenue - Secretarial / Other Charges
042109	Revenue - Property Insurance Reimbursements

042 Total Governance - General - Operating Revenue

043 Other Governance - Operating Expenditure

	043001	Expense - Adverse Event Plan
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043 Total Other Governance - Operating Expenditure

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

04 TOTAL GOVERNANCE - OPERATING REVENUE

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention (ESL) - Operating Expenditure

42%		051002	Expense - ESL Maintenance Vehicles & Trailers
		051003	Expense - ESL Maintenance Plant & Equipment
76%		051004	Expense - ESL Maintenance Land & Buildings
0%		051005	Expense - ESL Clothing & Accessories
15%		051006	Expense - ESL Utilities, Rates & Taxes
185%		051007	Expense - ESL Other Goods & Services
137%		051008	Expense - ESL Insurances - Fire Prevention

051 Total Fire Prevention (ESL) - Operating Expenditure

051 Fire Prevention (ESL) - Operating Revenue

051100	Revenue - ESL Grant
051101	Revenue - ESL Collection Fee

051 Total Fire Prevention (ESL) - Operating Revenue

051 Fire Prevention (Council) - Operating Expenditure

43%		051000	Expense - Administration Allocation Fire Prevention
20%		051010	Expense - Council Fire Prevention
42%		051090	Expense - Depreciation Fire Prevention

051 Total Fire Prevention (Council) - Operating Expenditure

051 Fire Prevention (Council) - Operating Revenue

051111	Revenue - Council Sale of Fire Maps
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051 Total Fire Prevention (Council) - Operating Revenue

051 Fire Prevention (CESM) - Operating Expenditure

36%		051020	Expense - CESM Employee Expenses
14%		051021	Expense - CESM Administration Expenses
5%		051022	Expense - CESM Vehicle Expenses

051 Total Fire Prevention (CESM) - Operating Expenditure

051 Fire Prevention (CESM) - Operating Revenue

051120	Revenue - CESM Contributions & Reimbursements
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051 Total Fire Prevention (CESM) - Operating Revenue

Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
MFA	6,000	388	-	5,612
MFA	73,580	38,511	-	35,069
MFA	8,200	6,519	-	1,681
MFA	(1,183,750)	(508,369)	-	(675,381)
	\$ -	\$ 3	\$ 13,210	\$ (3)
MFA	3,000	(906)	-	
MFA	100	54	-	
MFA	100	9	-	
MFA	37,000	-	-	
	\$ 40,200	\$ (843)	\$ -	
CEO	30,000	-	30,000	30,000
	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
	\$ 524,009	\$ 176,297	\$ 104,889	
	\$ 40,400	\$ 6,157	\$ -	
MFA	30,000	12,498	5,455	17,502
MFA	2,000	-	-	2,000
MFA	3,000	2,278	1,123	722
MFA	6,000	18	-	5,983
MFA	3,000	456	-	2,544
MFA	1,886	3,483	-	(1,597)
MFA	26,000	35,692	-	(9,692)
	\$ 71,886	\$ 54,424	\$ 6,578	\$ 17,462
MFA	71,886	35,943	-	
MFA	4,000	4,000	-	
	\$ 75,886	\$ 39,943	\$ -	
MFA	58,122	24,961	-	33,161
MOW	30,000	5,890	-	24,110
MFA	121,210	50,456	-	70,754
	\$ 209,332	\$ 81,307	\$ -	\$ 128,025
MFA	100	73	-	
	\$ 100	\$ 73	\$ -	
MFA	120,830	43,938	-	76,892
MFA	6,800	965	-	5,835
MFA	20,000	953	-	19,047
	\$ 147,630	\$ 45,856	\$ -	\$ 101,774
MFA	129,324	24,463	-	
	\$ 129,324	\$ 24,463	\$ -	

% of
Completion

		Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)		
052 Animal Control - Operating Expenditure								
43%		052000	Expense - Administration Allocation Animal Control	MFA	25,214	10,828	-	14,386
83%		052001	Expense - Pound Maintenance	MOW	500	413	-	87
59%		052002	Expense - Animal Control	MOW	40,000	23,737	-	16,263
53%		052 Total Animal Control - Operating Expenditure			\$ 65,714	\$ 34,978	\$ -	\$ 30,736
052 Animal Control - Operating Revenue								
		052100	Revenue - Fines & Penalties Animal Control	MFA	200	-	-	
		052101	Revenue - Dog Registration Fees	MFA	2,500	809	-	
		052102	Revenue - Impounding Fees	MFA	200	300	-	
		052103	Revenue - Cat Registration Fees	MFA	300	120	-	
		052 Total Animal Control - Operating Revenue			\$ 3,200	\$ 1,229	\$ -	
053 Other Law, Order & Public Safety - Operating Expenditure								
43%		053000	Expense - Administration Allocation Other Law Order & f	MFA	47,350	20,335	-	27,015
13%		053001	Expense - Local Laws	CEO	5,000	630	-	4,370
73%		053002	Expense - Community Safety	MFA	1,000	732	-	268
47%		053006	Expense - Security	MOW	5,000	2,348	-	2,652
41%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 58,350	\$ 24,045	\$ -	\$ 34,305
053 Other Law, Order & Public Safety - Operating Revenue								
		053103	Revenue - Infringements	MFA	1,000	200	-	
		053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 1,000	\$ 200	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE					\$ 552,912	\$ 240,609	\$ 6,578	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE					\$ 209,510	\$ 65,907	\$ -	
07 HEALTH								
074 Preventative Services - Administration & Inspection - Operating Expenditure								
43%		074000	Expense - Administration Allocation Preventative Service	MFA	13,850	5,948	-	7,902
30%		074001	Expense - Contract EHO	CEO	12,000	3,554	-	8,447
46%		074002	Expense - Control Expenses Other	CEO	500	232	-	269
37%		074 Total Preventative Services - Administration & Inspection - Oper			\$ 26,350	\$ 9,733	\$ -	\$ 16,617
074 Preventative Services - Administration & Inspection - Operating Revenue								
		074102	Revenue - Septic Permit To Use Fee	MFA	400	215	-	
		074 Total Preventative Services - Administration & Inspection - Oper			\$ 400	\$ 215	\$ -	
075 Preventative Services - Pest Control - Operating Expenditure								
24%		075000	Expense - Mosquito Control	MOW	7,500	1,809	-	5,691
24%		075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 7,500	\$ 1,809	\$ -	\$ 5,691
077 Other Health - Operating Expenditure								
43%		077000	Expense - Administration Allocation Other Health	MFA	12,074	5,185	-	6,889
		077001	Expense - Cranbrook Medical Service	MFA	5,000	-	-	5,000
34%		077004	Expense - Frankland River Medical Service	CEO	7,000	2,400	-	4,600
32%		077 Total Other Health - Operating Expenditure			\$ 24,074	\$ 7,585	\$ -	\$ 16,489
077 Other Health - Operating Revenue								
		077100	Revenue - Food Act Registration	MFA	50	50	-	
		077 Total Other Health - Operating Revenue			\$ 50	\$ 50	\$ -	
07 TOTAL HEALTH - OPERATING EXPENDITURE					\$ 57,924	\$ 19,127	\$ -	
07 TOTAL HEALTH - OPERATING REVENUE					\$ 450	\$ 265	\$ -	

08 EDUCATION & WELFARE

082 Other Education - Operating Expenditure

43%		082000	Expense - Administration Allocation Other Education	MFA	34,210	14,692	-	19,518
51%		082002	Expense - Youth Activities	CDO	18,200	9,312	-	8,888
		082003	Expense - Leeuwin Adventures	CDO	-	-	-	-
7%		082004	Expense - Community Activities	CDO	12,000	824	82	11,176
39%			082 Total Other Education - Operating Expenditure		\$ 64,410	\$ 24,828	\$ 82	\$ 39,582

082 Other Education - Operating Revenue

082101	Revenue - Youth Activities Funding	CDO	9,000	8,000	-
	082 Total Other Education - Operating Revenue		\$ 9,000	\$ 8,000	\$ -

084 Aged & Disabled - Senior Activities - Operating Expenditure

		084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
43%		084000	Expense - Administration Allocation Seniors Activities	MFA	45,811	19,673	-	26,138
41%			084 Total Aged & Disabled - Senior Activities - Operating Expenditure		\$ 47,811	\$ 19,673	\$ -	\$ 28,138

084 Aged & Disabled - Senior Activities - Operating Revenue

084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-
	084 Total Aged & Disabled - Senior Activities - Operating Revenue		\$ 1,000	\$ -	\$ -

086 Other Welfare - Operating Expenditure

43%		086000	Expense - Administration Allocation Other Welfare	MFA	11,838	5,084	-	6,754
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
50%		086007	Expense - Smart Start Program	MFA	24,000	12,000	-	12,000
55%		086090	Expense - Depreciation Other Welfare	MFA	2,500	1,371	-	1,129
47%			086 Total Other Welfare - Operating Expenditure		\$ 39,138	\$ 18,454	\$ -	\$ 20,684

08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE

\$ 151,359	\$ 62,956	\$ 82
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08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE

\$ 10,000	\$ 8,000
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09 HOUSING

091 Staff Housing - Operating Expenditure

43%		091000	Expense - Administration Allocation Staff Housing	MFA	25,687	11,032	-	14,655
60%		091002	Expense - Staff Housing Utilities	MFA	38,415	23,214	299	15,201
47%		091003	Expense - Staff Housing Building Maintenance Schedule	MFA	17,385	8,134	1,190	9,251
		091004	Expense - Interest on Loan 75, Currie St Units	MFA	947	-	-	947
17%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MFA	6,431	1,066	-	5,365
49%			091 Total Staff Housing - Operating Expenditure		\$ 88,865	\$ 43,445	\$ 1,489	\$ 45,420

091 Staff Housing - Operating Revenue

091100	Revenue - Staff Housing Rent	MFA	60,000	30,340	-
091101	Revenue - Staff Housing Reimbursements	MFA	1,500	1,295	-
091199	Revenue - Profit on Sale of Assets Staff Housing	MFA	17,000	-	-
	091 Total Staff Housing - Operating Revenue		\$ 78,500	\$ 31,636	\$ -

092 Other Housing - Operating Expenditure

43%		092000	Expense - Administration Allocation Other Housing	MFA	4,143	1,779	-	2,364
51%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MFA	3,000	1,529	-	1,471
68%		092005	Expense - Other Housing, GROH 9 Mason St Building Ma	MFA	2,200	1,497	69	703
51%			092 Total Other Housing - Operating Expenditure		\$ 9,343	\$ 4,805	\$ 69	\$ 4,538

092 Other Housing - Operating Revenue

092100	Revenue - 9 Mason St - GROH	MFA	14,600	6,120	-
	092 Total Other Housing - Operating Revenue		\$ 14,600	\$ 6,120	\$ -

09 TOTAL HOUSING - OPERATING EXPENDITURE

\$ 98,208	\$ 48,251	\$ 1,558
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09 TOTAL HOUSING - OPERATING REVENUE

\$ 93,100	\$ 37,756
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10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure

43%		101000	Expense - Administration Allocation Household Waste	MOW	23,675	10,167	-	13,508
30%		101001	Expense - Recycling Waste Collection	MOW	27,000	7,985	-	19,015
36%		101002	Expense - Waste Site Maintenance	MOW	175,000	62,885	4,307	112,115
82%		101003	Expense - Purchase of Bins	MOW	500	409	-	91
		101004	Expense - Drum Muster	MOW	3,500	-	-	3,500
32%		101006	Expense - Domestic Waste Collection	MFA	32,000	10,222	-	21,778
42%		101090	Expense - Depreciation Household Waste	MFA	1,980	824	-	1,156
35%			Total Sanitation - Household Waste - Operating Expenditure		\$ 263,655	\$ 92,493	\$ 4,307	\$ 171,162

101 Sanitation - Household Waste - Operating Revenue

101100	Revenue - Recycling Removal Charges	MFA	33,072	34,199	-
101101	Revenue - Waste Removal Charges	MFA	45,897	47,521	-
101102	Revenue - Sale of Bins	MFA	500	782	-
101103	Revenue - Drum Muster	MOW	3,500	-	-
101105	Revenue - Sale of Waste Facility Passes	MFA	400	191	-
	101 Total Sanitation - Household Waste - Operating Revenue		\$ 83,369	\$ 82,693	\$ -

102 Sanitation - Other - Operating Expenditure

43%		102000	Expense - Administration Allocation Sanitation Other	MFA	2,368	1,017	-	1,351
43%		102002	Expense - Street Bins	MOW	15,000	6,404	-	8,596
43%			102 Total Sanitation - Other - Operating Expenditure		\$ 17,368	\$ 7,421	\$ -	\$ 9,947

103 Sewerage - Operating Revenue

103102	Revenue - Septic Application Fees	MFA	500	236	-
	103 Total Sewerage - Operating Revenue		\$ 500	\$ 236	\$ -

105 Protection Of Environment - Operating Expenditure

43%		105000	Expense - Administration Allocation Protection Of Enviro	MFA	10,180	4,372	-	5,808
100%		105001	Expense - Gillamii Centre Funding	MFA	60,000	60,000	-	-
26%		105005	Expense - Gillamii Centre Reimbursed Expenses	MFA	5,600	1,436	789	4,164
87%			105 Total Protection Of Environment - Operating Expenditure		\$ 75,780	\$ 65,808	\$ 789	\$ 9,972

105 Protection Of Environment - Operating Revenue

105101	Revenue - Reimbursements Gillamii Centre	MFA	5,600	1,016	-
	105 Total Protection Of Environment - Operating Revenue		\$ 5,600	\$ 1,016	\$ -

106 Town Planning & Regional Development - Operating Expenditure

43%		106000	Expense - Administration Allocation TP & Regional Devel	MFA	71,972	30,909	-	41,063
27%		106001	Expense - Town Planning Fees	CEO	35,000	9,581	-	25,419
38%			106 Total Town Planning & Regional Development - Operating Expe		\$ 106,972	\$ 40,490	\$ -	\$ 66,482

106 Town Planning & Regional Development - Operating Revenue

106101	Revenue - Application Fees (Town Planning)	MFA	8,000	1,295	-
	106 Total Town Planning & Regional Development - Operating Reve		\$ 8,000	\$ 1,295	\$ -

		Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)	
107 Other Community Amenities - Operating Expenditure							
43%	107000	Expense - Administration Allocation Other Community A	MFA	20,479	8,795	-	11,684
65%	107001	Expense - Public Conveniences	MOW	32,000	20,645	591	11,355
21%	107002	Expense - Cemeteries	MOW	30,000	6,174	-	23,826
	107008	Expense - Re-location Eco Toilet	MOW	25,000	-	-	25,000
	107009	Expense - Aged Care Units	MFA	4,600	-	-	4,600
63%	107090	Expense - Depreciation Other Community Amenities	MFA	45,900	28,859	-	17,041
41%	107 Total Other Community Amenities - Operating Expenditure			\$ 157,979	\$ 64,473	\$ 591	\$ 93,506
107 Other Community Amenities - Operating Revenue							
	107101	Revenue - Cemetery Fees	MFA	3,000	145	-	
	107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	2,500	-	-	
	107104	Revenue - Reimbursement Darwinia	MFA	1,850	-	-	
	107 Total Other Community Amenities - Operating Revenue			\$ 7,350	\$ 145	\$ -	
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE				\$ 621,754	\$ 270,685	\$ 5,687	
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 104,819	\$ 85,386		
11 RECREATION & CULTURE							
111 Public Halls & Civic Centres - Operating Expenditure							
43%	111000	Expense - Administration Allocation Public Halls & Civic C	MFA	50,191	21,555	-	28,636
65%	111001	Expense - Cranbrook Hall Operating	MFA	10,000	6,487	30	3,513
32%	111002	Expense - Cranbrook Hall Building Maintenance Schedul	MFA	6,000	1,906	198	4,094
62%	111003	Expense - Frankland River Hall Operating	MFA	10,000	6,159	-	3,841
25%	111004	Expense - Frankland River Hall Building Maintenance Sch	MFA	2,500	613	625	1,887
47%	111007	Expense - Frankland River Community Centre Operating	MFA	20,000	9,402	-	10,598
54%	111008	Expense - Frankland River Community Centre Building M	MFA	4,500	2,443	703	2,057
74%	111010	Expense - Other Halls	MFA	6,000	4,445	-	1,555
	111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	747	-	-	747
54%	111015	Expense - Cranbrook Regional Community Hub	MFA	36,000	19,546	5,172	16,454
12%	111016	Expense - Cranbrook Community Gym	MFA	3,000	361	103	2,639
	111017	Expense - Earthquake Damage	MFA	57,000	-	-	57,000
38%	111090	Expense - Depreciation Public Halls & Civic Centres	MFA	138,000	52,083	-	85,917
36%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 343,938	\$ 125,000	\$ 6,831	\$ 218,938
111 Public Halls & Civic Centres - Operating Revenue							
	111101	Revenue - Cranbrook Hall	MFA	400	636	-	
	111102	Revenue - Frankland River Hall	MFA	100	45	-	
	111104	Revenue - Frankland River Community Centre	MFA	2,000	64	-	
	111105	Revenue - Reimbursement Halls	MFA	100	142	-	
	111107	Revenue - Cranbrook Regional Community Hub	MFA	3,500	191	-	
	111108	Revenue - Gym Memberships	MFA	4,000	2,645	-	
	111 Total Public Halls & Civic Centres - Operating Revenue			\$ 10,100	\$ 3,723	\$ -	
112 Swimming Areas and Beaches - Operating Expenditure							
43%	112000	Expense - Administration Allocation Swimming Areas and	MFA	10,654	4,575	-	6,079
	112001	Expense - Lake Ablutions Demolition	MOW	15,000	-	-	15,000
17%	112002	Expense - Lake Maintenance & Operating	MOW	50,000	8,456	1,000	41,544
39%	112090	Expense - Depreciation Swimming Areas and Beaches	MFA	3,500	1,365	-	2,135
18%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,154	\$ 14,396	\$ 1,000	\$ 64,758
112 Swimming Areas and Beaches - Operating Revenue							
	112102	Revenue - Lake Site Fees	MOW	1,000	218	-	
	112 Total Swimming Areas and Beaches - Operating Revenue			\$ 1,000	\$ 218	\$ -	

% of
Completion

Resp
Officer

Budget
30-Jun-21

Actual
30-Nov-20

Order Value
30-Nov-20

Variance
Under/(Over)

113 Other Recreation & Sport - Operating Expenditure

43%		113000	Expense - Administration Allocation Other Recreation &	MFA	31,014	13,319	-	17,695
34%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	51,103	50	98,897
29%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	23,581	1,274	56,419
66%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	4,615	-	2,385
40%		113004	Expense - Frederick Square Operating	MOW	40,000	15,814	273	24,186
72%		113007	Expense - Horse Paddocks	MOW	3,000	2,171	-	829
20%		113012	Expense - Frankland River Recreation Operating	MFA	40,000	7,853	-	32,147
		113016	Expense - Regional Trails Master Plan	CDO	1,000	-	-	1,000
		113019	Expense - Cranbrook Playground	CDO	20,330	-	-	20,330
92%		113020	Expense - Community Grant Round	CDO	20,000	18,353	-	1,647
40%		113090	Expense - Depreciation Other Recreation & Sport	MOW	84,400	33,588	-	50,812
36%			113 Total Other Recreation & Sport - Operating Expenditure		\$ 476,744	\$ 170,398	\$ 1,596	\$ 306,346

113 Other Recreation & Sport - Operating Revenue

113102	Revenue - Horse Paddock Charges	MFA	2,500	2,182	-
113104	Revenue - Asset Replacement Fund - FR Bowling Green	MFA	5,000	-	-
113105	Revenue - Asset Replacement Fund - CB Bowling Green	MFA	5,000	2,000	-
113108	Revenue - Lease of Frederick Square	MFA	2,000	1,000	-
	113 Total Other Recreation & Sport - Operating Revenue		\$ 14,500	\$ 5,182	\$ -

115 Libraries - Operating Expenditure

43%		115000	Expense - Administration Allocation Library	MFA	8,286	3,559	-	4,727
96%		115001	Expense - Frankland River Library	MFA	40,000	38,320	-	1,680
87%		115007	Expense - Cranbrook Library	MFA	14,000	12,130	-	1,870
87%			115 Total Libraries - Operating Expenditure		\$ 62,286	\$ 54,008	\$ -	\$ 8,278

115 Libraries - Operating Revenue

115101	Revenue - Library Reimbursements	MFA	6,000	3,667	-
	115 Total Libraries - Operating Revenue		\$ 6,000	\$ 3,667	\$ -

116 Other Culture - Operating Expenditure

43%		116000	Expense - Administration Allocation Other Culture	MFA	18,230	7,829	-	10,401
49%		116002	Expense - Cranbrook Museum	MOW	2,500	1,235	925	1,265
164%		116003	Expense - Maintenance Old Post Office Frankland River	MFA	1,000	1,643	-	(643)
25%		116006	Expense - ANZAC	CEO	500	127	-	373
		116007	Expense - ANZAC Books	CDO	6,000	-	4,628	6,000
39%		116090	Expense - Depreciation Other Culture	MFA	550	214	-	336
38%			116 Total Other Culture - Operating Expenditure		\$ 28,780	\$ 11,048	\$ 5,553	\$ 17,732

116 Other Culture - Operating Revenue

116101	Revenue - Sale of History Books	MFA	100	36	-
116102	Revenue - Sale of ANZAC Book	MFA	3,000	-	-
	116 Total Other Culture - Operating Revenue		\$ 3,100	\$ 36	\$ -

11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE

\$ 990,902 **\$ 374,850** **\$ 14,980**

11 TOTAL RECREATION & CULTURE - OPERATING REVENUE

\$ 34,700 **\$ 12,827**

12 TRANSPORT

122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure

43%		122000	Expense - Administration Allocation Streets, Roads, Bridge	MFA	59,779	25,673	-	34,106
28%		122001	Expense - Street Lighting	MFA	19,800	5,574	-	14,226
47%		122002	Expense - Road Maintenance	MOW	1,000,000	471,664	6,566	528,336
82%		122003	Expense - Depot Maintenance	MOW	40,000	32,896	156	7,104
116%		122007	Expense - RAMM	MOW	7,800	9,046	-	(1,246)

% of Completion			Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)	
100%		122016	Expense - Insurance on Bridges	MFA	40,000	39,981	-	19
30%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot I	MFA	1,612,000	477,673	-	1,134,327
63%		122091	Expense - Loss on Sale of Assets Transport	MFA	6,500	4,108	-	2,392
38%		122	Total Streets Roads Bridges & Depot Maintenance - Operating Ex		\$ 2,785,879	\$ 1,066,615	\$ 6,722	\$ 1,719,264
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue								
		122101	Revenue - MRWA Streetlighting Contribution	MFA	1,612	-	-	
		122102	Revenue - Grant - MRWA Direct Grants	MFA	158,956	158,956	-	
		122199	Revenue - Profit on Sale of Assets Transport	MFA	10,000	6,253	-	
		122	Total Streets Roads Bridges & Depot Maintenance - Operating R		\$ 170,568	\$ 165,209	\$ -	
125 Traffic Control - Operating Expenditure								
43%		125000	Expense - Administration Allocation Traffic Control	MFA	91,859	39,449	-	52,410
22%		125001	Expense - DoT Licensing Expenses	MFA	2,500	544	-	1,956
40%		125002	Expense - DoT Licensing Employee Expenses	MFA	52,000	20,813	-	31,187
42%		125	Total Traffic Control - Operating Expenditure		\$ 146,359	\$ 60,806	\$ -	\$ 85,553
125 Traffic Control - Operating Revenue								
		125100	Revenue - DoT Licensing Commission	MFA	11,000	4,457	-	
		125101	Revenue - DoT Licensing Reimbursements	MFA	1,000	-	-	
		125	Total Traffic Control - Operating Revenue		\$ 12,000	\$ 4,457	\$ -	
126 Aerodromes - Operating Expenditure								
52%		126000	Expense - Airstrip Maintenance	MOW	6,000	3,108	-	2,892
52%		126	Total Aerodromes - Operating Expenditure		\$ 6,000	\$ 3,108	\$ -	\$ 2,892
12 TOTAL TRANSPORT - OPERATING EXPENDITURE					\$ 2,938,238	\$ 1,130,528	\$ 6,722	
12 TOTAL TRANSPORT - OPERATING REVENUE					\$ 182,568	\$ 169,666		
13 ECONOMIC SERVICES								
131 Rural Services - Operating Expenditure								
43%		131000	Expense - Administration Allocation Rural Services	MFA	592	254	-	338
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicat	CEO	1,500	-	-	1,500
6%		131004	Expense - Drought Relief	MOW	8,000	482	-	7,518
7%		131	Total Rural Services - Operating Expenditure		\$ 10,092	\$ 737	\$ -	\$ 9,355
132 Tourism & Area Promotion - Operating Expenditure								
43%		132000	Expense - Administration Allocation Tourism & Area Pror	MFA	33,382	14,336	-	19,046
43%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	38,414	1,497	51,586
33%		132004	Expense - Frankland River Caravan Park	MOW	40,000	13,133	181	26,867
		132005	Expense - Area Promotion Donations	MFA	1,000	-	-	1,000
21%		132008	Expense - Tourism & Area Promotion	CDO	12,000	2,462	-	9,538
		132011	Expense - Tourism Information Bays	CDO	10,000	-	-	10,000
98%		132012	Expense - Area Promotion Memberships	MFA	10,000	9,782	-	218
28%		132014	Expense - CBH Accommodation Unit Shared Expenses	CDO	10,000	2,766	-	7,234
		132015	Expense - CBH Accommodation Unit Profit Share Paymer	MOW	10,000	-	-	10,000
32%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	6,444	-	13,556
		132020	Expense - Community Assistance Donation (CB Show Pre	MOW	5,000	-	-	5,000
41%		132090	Expense - Depreciation Tourism & Area Promotion	MFA	14,200	5,845	-	8,355
36%		132	Total Tourism & Area Promotion - Operating Expenditure		\$ 255,582	\$ 93,181	\$ 1,679	\$ 162,401

132 Tourism & Area Promotion - Operating Revenue

132101	Revenue - Cranbrook Caravan Park Charges	MOW	72,000	17,979	-	
132102	Revenue - Frankland River Caravan Park Charges	MOW	16,000	10,886	-	
132105	Revenue - Sale of Promotional Products	MFA	50	-	-	
132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	6,750	-	
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	4,048	-	
132111	Revenue - RV Park	MOW	100	23	-	
132 Total Tourism & Area Promotion - Operating Revenue			\$ 143,150	\$ 39,686	\$ -	

133 Building Control - Operating Expenditure

43%		133000	Expense - Administration Allocation Building Control	MFA	13,850	5,948	-	7,902
131%		133001	Expense - Contract Building Surveyor	CEO	10,000	13,079	-	(3,079)
28%		133010	Expense - Building Surveyor Employee Expenses	CEO	73,000	20,283	-	52,717
26%		133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	6,000	1,585	-	4,415
40%		133 Total Building Control - Operating Expenditure			\$ 102,850	\$ 40,895	\$ -	\$ 61,955

133 Building Control - Operating Revenue

133100	Revenue - Building Permits	MFA	5,000	2,258	-	
133101	Revenue - BCITF Commissions	MFA	50	8	-	
133102	Revenue - BSL Commissions	MFA	50	35	-	
133110	Revenue - Building Surveyor Contributions & Reimburser	MFA	32,500	1,220	-	
133 Total Building Control - Operating Revenue			\$ 37,600	\$ 3,521	\$ -	

136 Other Economic Services - Operating Expenditure

43%		136000	Expense - Administration Allocation Other Economic Ser	MFA	9,470	4,067	-	5,403
10%		136002	Expense - Water Supplies Standpipes	MOW	3,000	298	-	2,702
19%		136009	Expense - CB Community Bus Expenses	MOW	1,500	292	-	1,208
14%		136010	Expense - FR Community Bus Expenses	MOW	1,200	172	-	1,028
32%		136 Total Other Economic Services - Operating Expenditure			\$ 15,170	\$ 4,829	\$ -	\$ 10,341

136 Other Economic Services - Operating Revenue

136100	Revenue - Standpipe Water Charges	MFA	5,000	99	-	
136106	Revenue - Cranbrook Community Bus Hire	MOW	3,000	-	-	
136107	Revenue - Frankland River Community Bus Hire	MOW	2,000	-	-	
136 Total Other Economic Services - Operating Revenue			\$ 10,000	\$ 99	\$ -	

13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE

\$ 383,694	\$ 139,641	\$ 1,679
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13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE

\$ 190,750	\$ 43,306
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14 OTHER PROPERTY & SERVICES

141 Private Works - Operating Expenditure

43%		141000	Expense - Administration Allocation Private Works	MFA	8,641	3,711	-	4,930
24%		141001	Expense - Private Works	MOW	25,000	5,970	2,915	19,030
29%		141 Total Private Works - Operating Expenditure			\$ 33,641	\$ 9,681	\$ 2,915	\$ 23,960

141 Private Works - Operating Revenue

141100	Revenue - Private Works Income	MOW	35,000	6,317	-	
141 Total Private Works - Operating Revenue			\$ 35,000	\$ 6,317	\$ -	

% of
Completion

Resp
Officer Budget
30-Jun-21 Actual
30-Nov-20 Order Value
30-Nov-20 Variance
Under/(Over)

	142 Public Works Overheads - Operating Expenditure						
43%	142000	Expense - Administration Allocation Public Works Overh	MFA	96,239	41,330	-	54,909
33%	142001	Expense - Sick Leave - Works Staff	MFA	36,820	12,170	-	24,650
37%	142002	Expense - Annual Leave - Works Staff	MFA	91,800	34,058	-	57,742
9%	142003	Expense - Long Service Leave - Works Staff	MFA	37,900	3,550	-	34,350
41%	142004	Expense - Protective Clothing - Works Staff	MOW	6,000	2,477	-	3,523
58%	142005	Expense - Allowances - Works Staff	MFA	13,600	7,860	-	5,740
58%	142008	Expense - Engineering Professional Services	MOW	5,000	2,900	1,591	2,100
100%	142009	Expense - Workers Compensation Insurance - Works Stal	MFA	39,270	39,270	-	-
37%	142011	Expense - Safety & Risk Management	CEO	20,000	7,491	318	12,509
77%	142012	Expense - Staff Training - Works Staff	MOW	30,000	23,190	-	6,810
9%	142014	Expense - Public Holiday - Works Staff	MFA	46,000	4,063	-	41,937
48%	142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	12,034	-	12,966
44%	142019	Expense - Housing Allowance - Works Staff	MFA	24,000	10,579	-	13,421
44%	142020	Expense - Works Employee Expenses	MFA	374,000	164,032	-	209,968
	142022	Expense - Advertising Public Works Overheads	MFA	2,000	-	-	2,000
80%	142024	Expense - Uniform Allowance - Works Staff	MFA	7,300	5,853	-	1,447
47%	142026	Expense - Emergency Telephone & Allowance	MFA	3,700	1,722	-	1,978
80%	142029	Expense - Works Staff Conference	MOW	7,000	5,605	-	1,395
47%	142090	Expense - Depreciation Public Works Overheads	MFA	56,500	26,274	-	30,226
33%	142099	Expense - Overheads Allocated to Works	MFA	(922,129)	(305,212)	-	(616,917)
	142 Total Public Works Overheads - Operating Expenditure			\$ -	\$ 99,246	\$ 1,909	\$ (99,246)

142 Public Works Overheads - Operating Revenue

142100	Revenue - Reimbursements Public Works Overheads	MFA	5,000	-	-	
142102	Revenue - Staff Training Funding/Reimbursements	MFA	-	845	-	
142103	Revenue - Self Insurance Bonus Pool	MFA	5,000	-	-	
	142 Total Public Works Overheads - Operating Revenue		\$ 10,000	\$ 845	\$ -	

143 Plant Operation Costs - Operating Expenditure

43%	143000	Expense - Administration Allocation Plant Operation Cos	MFA	37,998	16,319	-	21,679
26%	143001	Expense - Fuel & Oils	MOW	195,000	51,621	-	143,379
36%	143003	Expense - Parts & Repairs	MOW	180,000	65,123	18,055	114,877
38%	143004	Expense - Depot Plant Maintenance	MOW	40,000	15,094	-	24,906
56%	143005	Expense - Insurances & Licences - Plant	MFA	59,740	33,748	-	25,992
67%	143014	Expense - Floating Plant and Loose Tools	MOW	15,000	10,008	2,170	4,992
47%	143090	Expense - Depreciation - Plant	MFA	310,000	145,788	-	164,212
29%	143099	Expense - Plant Operation Costs Allocated to Works	MFA	(837,738)	(245,325)	-	(592,413)
	143 Total Plant Operation Costs - Operating Expenditure			\$ -	\$ 92,376	\$ 20,225	\$ (92,376)

143 Plant Operation Costs - Operating Revenue

143100	Revenue - Sale of Scrap	MOW	100	-	-	
143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	4,178	-	
	143 Total Plant Operation Costs - Operating Revenue		\$ 5,100	\$ 4,178	\$ -	

144 Stock Fuels & Oils - Operating Revenue

144100	Revenue - Fuel Tax Credit	MFA	45,000	15,684	-	
	144 Total Stock Fuels & Oils - Operating Revenue		\$ 45,000	\$ 15,684	\$ -	

146 Salaries & Wages - Operating Expenditure

43%	146000	Expense - Gross Salaries & Wages	MFA	1,950,000	835,117	-	1,114,883
43%	146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,950,000)	(835,117)	-	(1,114,883)
	146002	Expense - Workers Compensation Payments	MFA	10,000	-	-	10,000
	146 Total Salaries & Wages - Operating Expenditure		\$ 10,000	\$ -	\$ -	\$ 10,000	

146 Salaries & Wages - Operating Revenue

146100	Revenue - Workers Compensation Reimbursements	MFA	10,000	-	-	
	146 Total Salaries & Wages - Operating Revenue		\$ 10,000	\$ -	\$ -	

% of
Completion

	147 Unclassified - Operating Expenditure	
43%	147000	Expense - Administration Allocation Unclassified
76%	147001	Expense - Reimbursements Unclassified
19%	147005	Expense - Sundry Donations (CEO Delegation)
39%		147 Total Unclassified - Operating Expenditure

	147 Unclassified - Operating Revenue	
	147101	Revenue - Reimbursements Unclassified
		147 Total Unclassified - Operating Revenue

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE

TOTAL OPERATING EXPENDITURE

TOTAL OPERATING REVENUE

Resp Officer	Budget 30-Jun-21	Actual 30-Nov-20	Order Value 30-Nov-20	Variance Under/(Over)
MFA	5,445	2,338	-	3,107
MFA	1,000	761	-	239
CEO	3,000	582	636	2,418
	\$ 9,445	\$ 3,681	\$ 636	\$ 5,764
MFA	1,000	897	-	
	\$ 1,000	\$ 897	\$ -	
	\$ 53,086	\$ 204,984	\$ 25,685	
	\$ 106,100	\$ 27,921		
	\$6,511,296	\$2,720,865	\$167,860	
	\$4,230,569	\$3,357,559		