

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

Prepared by: Manager of Finance and Administration

Reviewed by:

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.

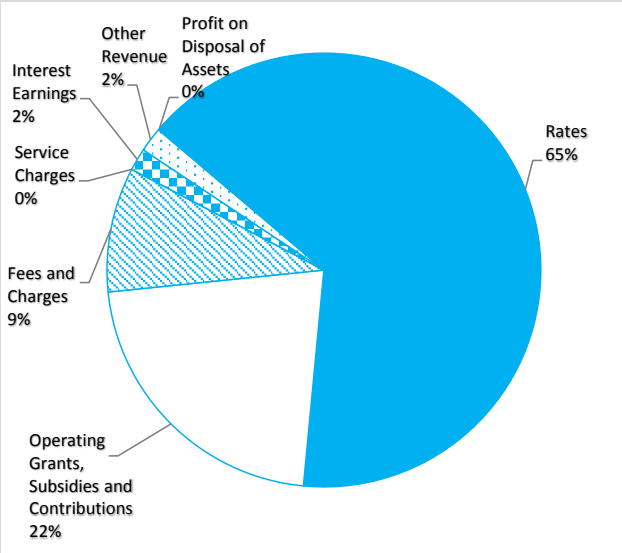
CRITICAL ACCOUNTING ESTIMATES

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.

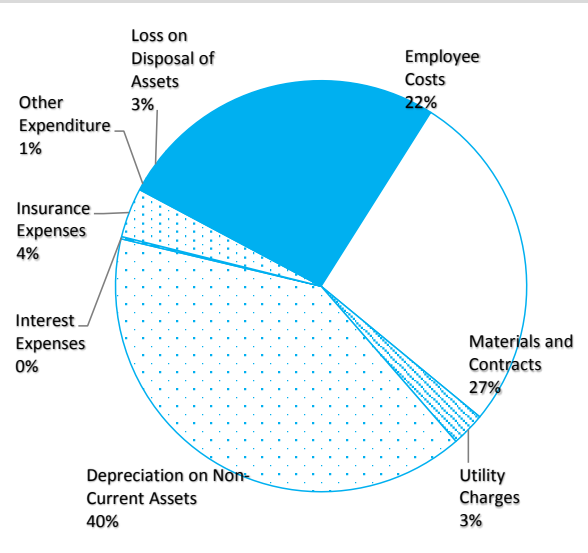
ROUNDING OFF FIGURES

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

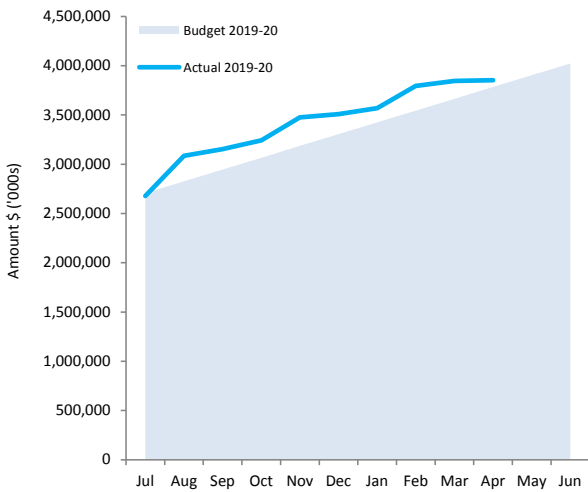
OPERATING REVENUE



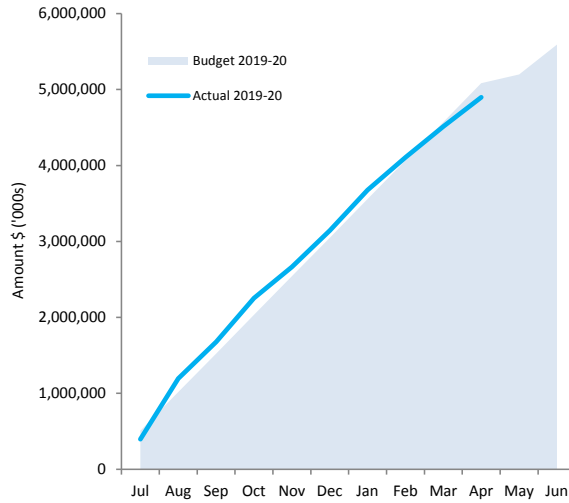
OPERATING EXPENSES



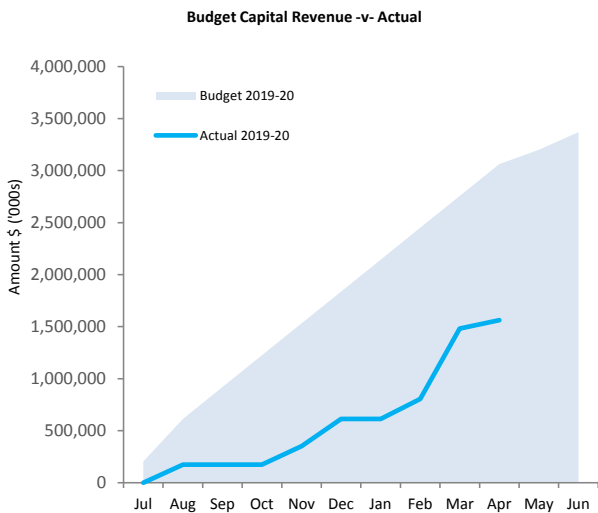
Budget Operating Revenues -v- Actual



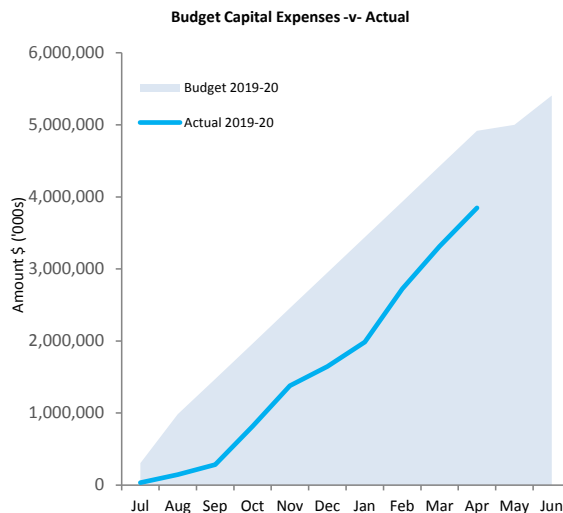
Budget Operating Expenses -v- YTD Actual



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 APRIL 2020**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services for a safer community.</p>	<p>Fire prevention, animal control and the administration of local-laws.</p>
<p>HEALTH</p> <p>To provide services for environmental and community helath.</p>	<p>Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services for the aged, disadvantaged, children and youth.</p>	<p>Provide financial assistance to community groups and childcare.</p>
<p>HOUSING</p> <p>To provide and maintain staff and other housing.</p>	<p>Operating, maintenance and rental of Council's staff housing and other housing.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>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.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage recreational and cultural infrastructure and resources.</p>	<p>Maintenance of ahlls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.</p>
<p>TRANSPORT</p> <p>To provide safe and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To assist in the promotion of the shire and its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control council's overheads operating accounts.</p>	<p>Private works operations, plant repairs and operations costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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)	1,775,859	1,775,859	1,775,859	0	0.00%	
Adjusted Opening Funding Surplus / (Deficit)	1(c)	1,450,626	1,450,626	1,450,626	0	0.00%	
Revenue from operating activities							
Governance		12,650	10,542	23,992	13,450	127.58%	▲
General Purpose Funding		3,326,879	3,190,581	3,112,053	(78,528)	(2.46%)	
Law, Order and Public Safety		77,807	64,839	80,102	15,263	23.54%	▲
Health		750	625	429	(196)	(31.36%)	
Education and Welfare		20,690	17,242	15,812	(1,430)	(8.29%)	
Housing		79,100	65,916	65,909	(7)	(0.01%)	
Community Amenities		106,305	101,672	94,703	(6,969)	(6.85%)	
Recreation and Culture		35,050	29,208	30,660	1,452	4.97%	
Transport		173,992	144,994	166,641	21,647	14.93%	▲
Economic Services		162,450	135,375	147,815	(12,440)	(9.19%)	
Other Property and Services		123,600	103,000	115,077	(12,077)	(11.73%)	▲
		4,119,273	3,863,994	3,853,193	(10,801)		
Expenditure from operating activities							
Governance		(471,204)	(392,670)	(295,163)	97,507	24.83%	▼
General Purpose Funding		(131,794)	(109,828)	(114,830)	(5,002)	(4.55%)	
Law, Order and Public Safety		(421,929)	(351,608)	(337,482)	14,126	4.02%	
Health		(54,242)	(45,202)	(28,226)	16,976	37.56%	▼
Education and Welfare		(148,514)	(123,762)	(117,528)	6,234	5.04%	
Housing		(118,103)	(98,419)	(92,697)	5,722	5.81%	
Community Amenities		(585,113)	(487,594)	(454,156)	33,438	6.86%	
Recreation and Culture		(956,235)	(796,863)	(718,712)	78,151	9.81%	
Transport		(2,938,767)	(2,448,972)	(2,445,633)	3,339	0.14%	
Economic Services		(282,643)	(235,536)	(212,526)	23,010	9.77%	
Other Property and Services		(82,009)	(68,341)	(81,132)	(12,791)	(18.72%)	▲
		(6,190,553)	(5,158,795)	(4,898,085)	260,710		
Non-cash amounts excluded from operating activities	1(a)	2,472,140	2,060,117	2,082,549	22,432	1.09%	
Amount attributable to operating activities		400,860	765,314	1,037,657	272,343		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,817,355	3,181,129	1,711,918	(1,469,211)	(46.19%)	▼
Proceeds from disposal of assets	7	675,200	519,285	519,285	0	0.00%	
Purchase of property, plant and equipment	8	(6,188,903)	(5,157,419)	(3,847,066)	1,310,353	25.41%	▼
Amount attributable to investing activities		(1,696,348)	(1,457,005)	(1,615,863)	(158,858)		
Financing Activities							
Repayment from Community Association loans	4	8,100	8,100	8,100	0	0.00%	
Transfer from Reserves	10	588,453	0	231,410	231,410	0.00%	▲
Repayment of Debentures	9	(99,003)	(64,194)	(64,194)	0	0.00%	
Transfer to Reserves	10	(652,691)	(466,928)	(466,928)	0	0.00%	
Amount attributable to financing activities		(155,141)	(523,022)	(291,612)	231,410		
Closing Funding Surplus / (Deficit)	1(c)	0	235,913	580,808			

KEY INFORMATION

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

The material variance adopted by Council for the 2019-20 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 APRIL 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 APRIL 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)	1,775,859	1,775,859	1,775,859	0	0.00%	
Adjusted Opening Funding Surplus / (Deficit)	1(c)	1,450,626	1,450,626	1,450,626	0	0.00%	
Revenue from operating activities							
Rates	6	2,509,088	2,509,088	2,509,139	51	0.00%	
Operating grants, subsidies and contributions	12(a)	1,028,530	857,108	842,864	(14,244)	(1.66%)	
Fees and charges		393,755	341,213	358,514	17,301	5.07%	▲
Interest earnings		94,950	79,125	64,043	(15,082)	(19.06%)	
Other revenue		76,750	63,958	71,217	7,259	11.35%	
Profit on disposal of assets	7	16,200	13,500	7,417	(6,083)	(45.06%)	
		4,119,273	3,863,992	3,853,194	(10,798)		
Expenditure from operating activities							
Employee costs		(1,479,539)	(1,232,949)	(1,105,171)	127,778	10.36%	
Materials and contracts		(1,791,906)	(1,493,255)	(1,323,067)	170,188	11.40%	▼
Utility charges		(158,980)	(132,483)	(129,932)	2,551	1.93%	
Depreciation on non-current assets		(2,445,840)	(2,038,200)	(1,963,702)	74,498	3.66%	▼
Interest expenses		(14,522)	(12,102)	(8,731)	3,371	27.85%	
Insurance expenses		(181,765)	(151,471)	(190,984)	(39,513)	(26.09%)	▲
Other expenditure		(75,501)	(62,918)	(50,234)	12,684	20.16%	▼
Loss on disposal of assets	7	(42,500)	(35,417)	(126,264)	(90,847)	(256.51%)	
		(6,190,553)	(5,158,795)	(4,898,085)	260,710		▲
Non-cash amounts excluded from operating activities	1(a)	2,472,140	2,060,117	2,082,549	22,432	1.09%	▲
Amount attributable to operating activities		400,860	765,314	1,037,658	272,344		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	3,817,355	3,181,129	1,711,918	(1,469,211)	(46.19%)	▼
Proceeds from disposal of assets	7	675,200	519,285	519,285	0	0.00%	
Payments for property, plant and equipment	8	(6,188,903)	(5,157,419)	(3,847,066)	1,310,353	(25.41%)	▼
Amount attributable to investing activities		(1,696,348)	(1,457,005)	(1,615,863)	(158,858)		
Financing Activities							
Transfer from reserves	10	588,453	0	231,410	231,410	0.00%	▲
Repayments from Community Association Loans	4	8,100	8,100	8,100	0	0.00%	
Repayment of debentures	9	(99,003)	(64,194)	(64,194)	0	0.00%	
Transfer to reserves	10	(652,691)	(466,928)	(466,928)	0	0.00%	
Amount attributable to financing activities		(155,141)	(523,022)	(291,612)	231,410		▲
Closing Funding Surplus / (Deficit)	1(c)	0	235,913	580,808			

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	(16,200)	(13,500)	(7,417)
Add: Loss on asset disposals	7	42,500	35,417	126,265
Add: Depreciation on assets		2,445,840	2,038,200	1,963,702
Total non-cash items excluded from operating activities		2,472,140	2,060,117	2,082,549

(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 2019	This Year Opening 01 Jul 2019	Year to Date 30 Apr 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,374,430)	(2,374,430)	(2,609,948)
Less: - Financial assets at amortised cost - self supporting loans	4	(8,100)	(8,100)	0
Add: Borrowings	9	99,003	99,003	34,809
Add: Provisions - employee	11	332,884	332,884	332,884
Total adjustments to net current assets		(1,950,643)	(1,950,643)	(2,242,255)

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

Current assets

Cash and cash equivalents	2	4,171,558	4,171,558	3,456,419
Rates receivables	3	123,248	123,248	61,484
Receivables	3	79,831	79,831	33,999
Other current assets	4	31,195	32,357	22,176

Less: Current liabilities

Payables	5	(247,443)	(247,443)	(56,926)
Borrowings	9	(99,003)	(99,003)	(34,809)
Provisions	11	(332,884)	(332,884)	(332,884)
Less: Total adjustments to net current assets	1(b)	(1,950,643)	(1,950,643)	(2,242,255)

Closing Funding Surplus / (Deficit)		1,775,859	1,777,021	907,204
Employee benefits		(332,884)	(332,884)	(332,884)
Deferred rates		6,489	6,489	6,489
Adjusted Closing Funding Surplus / (Deficit)		1,449,464	1,450,626	580,808

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	345,070	0	0	345,070	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	500,899	0	0	500,899	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	352,033	0	352,033	Bendigo	0.15%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	2,257,917	0	2,257,917	Bendigo	1.20%	27/06/2020
Total		846,469	2,609,950	0	3,456,419			
Grand Total		846,469	2,609,950	0	3,456,419			

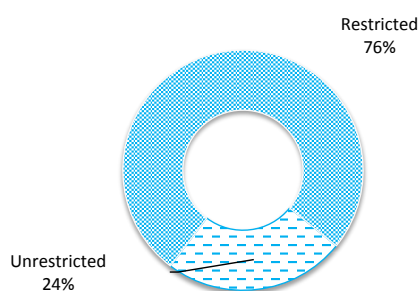
KEY INFORMATION

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.



Total Cash	Unrestricted
\$3.46 M	\$0.85 M

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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

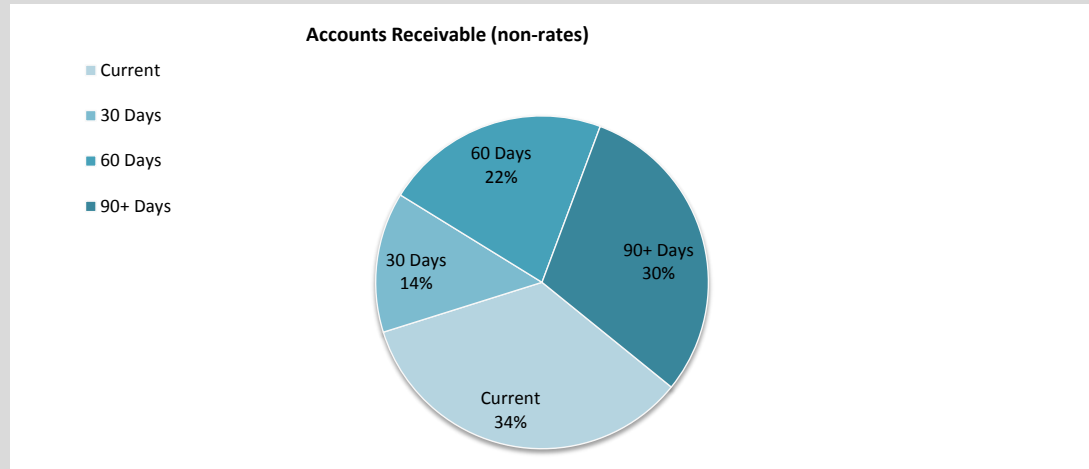
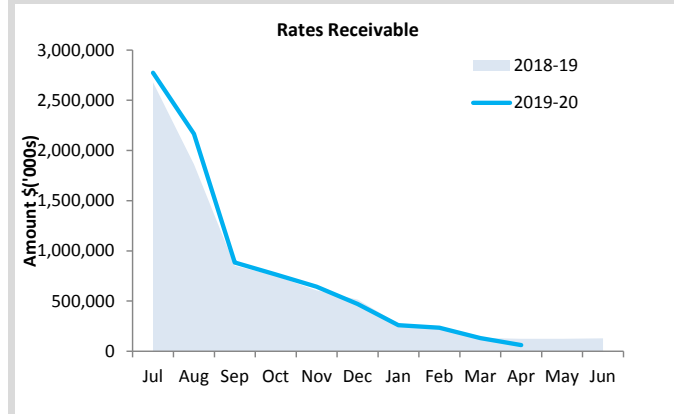
Rates Receivable	30 June 2019	30 Apr 20
	\$	\$
Opening Arrears Previous Years	123,248	123,248
Levied this year		2,509,139
Less - Collections to date	0	(2,570,903)
Equals Current Outstanding	123,248	61,484
Net Rates Collectable	123,248	61,484
% Collected	0%	97.7%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(48)	7,379	2,932	4,707	6,481	21,450
Percentage	-0.2%	34.4%	13.7%	21.9%	30.2%	
Balance per Trial Balance						
Sundry receivable						21,450
GST receivable						12,549
Total Receivables General Outstanding						33,999

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.



Debtors Due
\$33,999
Over 30 Days
66%
Over 90 Days
30.2%

Collected	Rates Due
97.7%	\$61,484

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 April 2020
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	8,100	0	8,100	0
Inventory				
Fuel and materials	24,257	(2,081)	0	22,176
Total Other Current assets				22,176
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

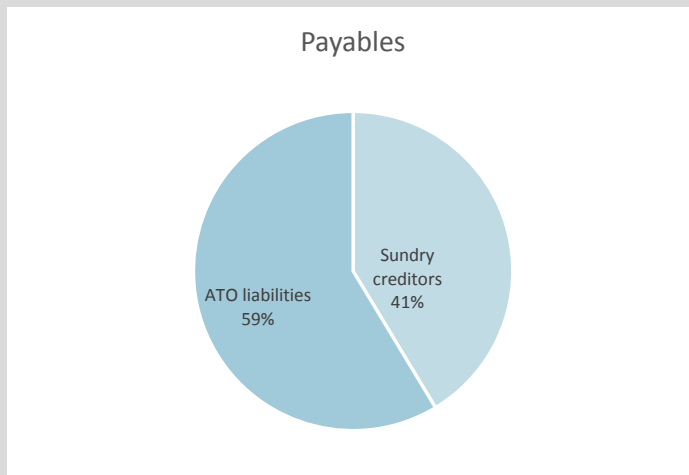
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		23,548				23,548
ATO liabilities		33,378				33,378
Total Payables General Outstanding						56,926

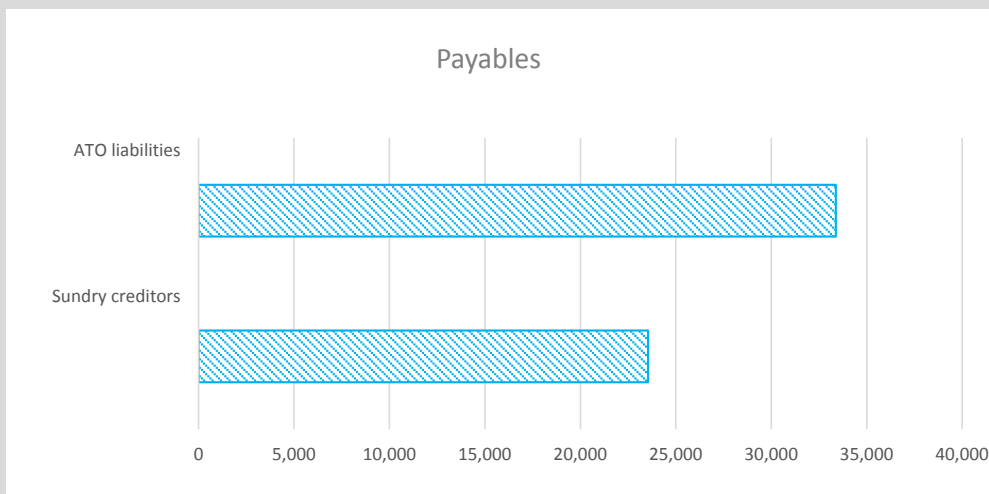
Amounts shown above include GST (where applicable)

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	\$56,926
Over 30 Days	0%
Over 90 Days	0%



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

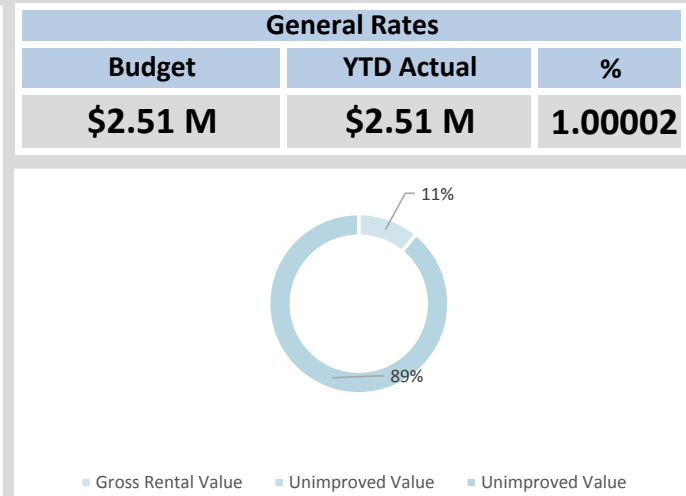
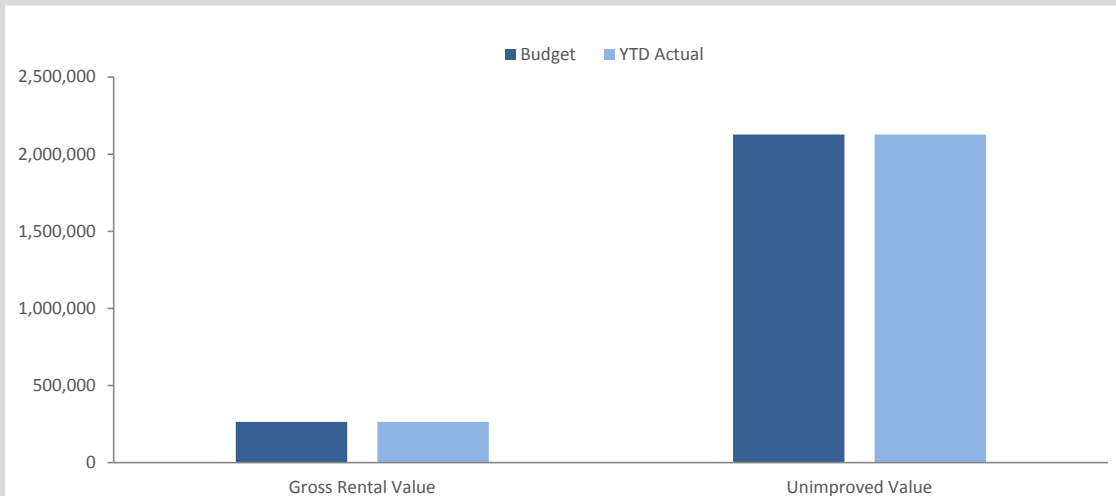
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

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	0.117428	243	2,248,836	264,076	0	0	264,076	264,076	(515)		263,561
Unimproved Value											
Unimproved Value	0.008595	421	247,554,500	2,127,731	100	0	2,127,831	2,127,731	(215)		2,127,516
Sub-Total		664	249,803,336	2,391,807	100	0	2,391,907	2,391,807	(730)	0	2,391,077
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	620	145	224,065	89,900	0	0	89,900	89,900	1,599		91,499
Unimproved Value											
Unimproved Value	620	44	1,920,260	27,280	0	0	27,280	27,280	(718)		26,562
Sub-Total		189	2,144,325	117,180	0	0	117,180	117,180	881	0	118,061
Amount from General Rates							2,509,088				2,509,139
Total General Rates							2,509,088		151		2,509,139

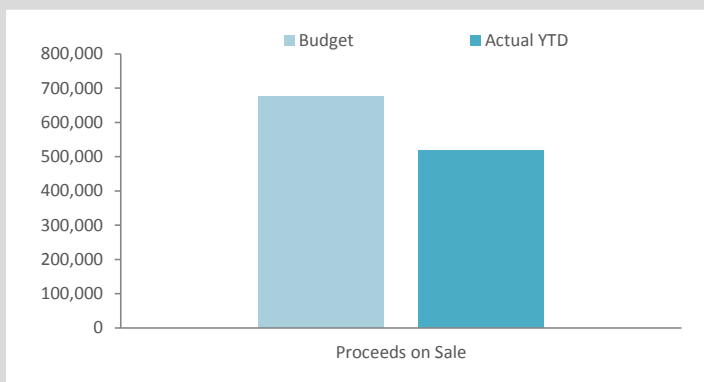
KEY INFORMATION

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		Profit	(Loss)	Net Book		Profit	(Loss)
			Value	Proceeds			Value	Proceeds		
			\$	\$	\$	\$	\$	\$	\$	
Land and buildings										
763	Land - 8A Currie Street		40,000	40,000	0	0			0	0
521	Unit - 8A Currie Street		100,000	110,000	10,000	0			0	0
813	Land - 7 Phillips Crescent		20,000	6,000	0	(14,000)	20,000	6,543	0	(13,457)
814	Land - 11 Phillips Crescent		0	0	0	0	20,000	6,543	0	(13,457)
5	Cranbrook Community Centre Facilities		0	0	0	0	3,028	0		(3,028)
495	Cranbrook Community Centre		0	0	0	0	8,218	0		(8,218)
7	Cranbrook Hall Old Toilet Block		0	0	0	0	7,699	0	0	(7,699)
Plant and equipment										
Governance										
808	Holden Colorado 4x4 Crew Cab	CB1	38,000	36,500	0	(1,500)	28,488	35,158	6,670	0
825	Holden Colorado 4x4 Crew Cab	CB1	43,000	44,200	1,200	0	37,174	35,227	0	(1,947)
806	Holden Trailblazer	CB01	33,500	33,250	0	(250)	40,200	32,652	0	(7,548)
822	Holden Trailblazer	CB01	33,500	33,250	0	(250)	33,079	32,653	0	(426)
Transport										
807	Holden Trailblazer	CB00	33,500	33,250	0	(250)	32,405	33,152	747	0
826	Holden Trailblazer	CB00	33,500	33,250	0	(250)	33,440	32,653	0	(787)
802	Holden Colorado Dual Cab Ute	CB06	32,000	34,250	2,250	0	34,948	31,818	0	(3,130)
823	Holden Colorado Dual Cab Ute	CB06	33,500	34,250	750	0	33,062	32,306	0	(756)
794	Holden Colorado Ute	CB04	24,000	23,500	0	(500)	30,064	23,182	0	(6,882)
795	Holden Colorado Ute	CB08	28,000	27,000	0	(1,000)	29,047	27,075	0	(1,972)
771	Holden Colorado Ute	CB05	26,500	26,500	0	0	35,000	27,198	0	(7,802)
770	Holden Colorado Ute	007FR	25,500	25,000	0	(500)	30,000	25,000	0	(5,000)
704	Isuzu 6x4 S/Tipper	CB003	114,000	100,000	0	(14,000)	124,236	100,000	0	(24,236)
670	Isuzu T/Top (P&G)	CB006	34,000	25,000	0	(9,000)	48,807	29,924	0	(18,883)
616	Rustler Chemical Spray Unit	CB4589	6,000	5,000	0	(1,000)	4,437	4,000	0	(437)
-	Kevrek Crane		0	2,000	2,000	0			0	0
799	Traffic Counters		3,000	3,000	0	0	4,800	4,200	0	(600)
			701,500	675,200	16,200	(42,500)	638,131	519,285	7,417	(126,264)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$675,200	\$519,285	77%

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

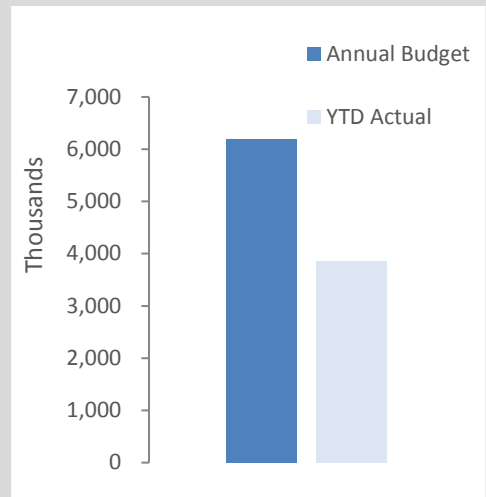
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Land	70,000	46,205
Buildings - non-specialised	3,469,051	1,997,844
Buildings - specialised	26,453	87
Plant and equipment	934,900	862,633
Infrastructure - Roads	1,396,499	923,665
Infrastructure - Other	22,000	16,632
Infrastructure - Bridges	270,000	0
Capital Expenditure Totals	6,188,903	3,847,066
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	3,817,355	1,711,918
Other (Disposals & C/Fwd)	675,200	519,285
Cash Backed Reserves		
Building Asset Management Reserve	70,000	6,410
Housing Reserve	225,000	225,000
Rate Discount Reserve	203,453	0
Works Depot Reserve	90,000	0
Contribution - operations	1,107,895	1,384,453
Capital Funding Total	6,188,903	3,847,066

SIGNIFICANT ACCOUNTING POLICIES

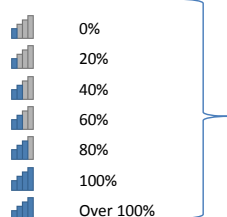
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$6.19 M	\$3.85 M	62%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.82 M	\$1.71 M	45%

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					
0%	042210	Capital Expense - Major Admin Building Maintenance	8,000	0	8,000
0%	111205	Capital Expense - Frankland River Community Centre Major Mainten	18,453	87	18,366
	Buildings - specialised Total		26,453	87	26,366
Buildings - non-specialised					
12%	051203	Capital Expense - Tunney Fire Shed	328,720	40,972	287,748
113%	091201	Capital Expense - Staff Housing Construction Cranbrook	448,303	508,313	(60,010)
73%	107207	Capital Expense - Aged Care Development	1,768,028	1,290,577	477,451
	112204	Capital Expense - Lake Poorrarecup Eco Ablutions	140,000	0	140,000
10%	121209	Capital Expense - Depot Upgrade Cranbrook	200,000	19,948	180,052
49%	124200	Capital Expense - Heavy Vehicle Rest Bay Ablutions	284,000	138,034	145,966
	132214	Capital Expense - Frankland River Caravan Park Upgrade	300,000	0	300,000
58%	Buildings - non-specialised Total		3,469,051	1,997,844	1,471,207
Land					
	147200	Capital Expense - Subdivision Expenses	20,000	0	20,000
92%	147201	Capital Expense - Purchase of Land	50,000	46,205	3,795
66%	Land Total		70,000	46,205	23,795
Plant & Equipment					
90%	042212	Capital Expense - Admin Vehicles	172,400	155,236	17,164
98%	143200	Capital Expense - Works Passenger Vehicles	288,500	281,512	6,988
90%	143201	Capital Expense - Heavy Plant & Equipment Purchases	474,000	425,885	48,115
92%	Plant & Equipment Total		934,900	862,633	72,267
Infrastructure - Bridges					
	121200	Capital Expense - Bridge Program Works	270,000	0	270,000
	Infrastructure - Bridges Total		270,000	0	270,000
Infrastructure - Roads					
87%	121201	Capital Expense - Regional Road Group Construction	525,000	457,098	67,902
12%	121202	Capital Expense - Council Funded Road Construction	320,000	38,991	281,009
71%	121203	Capital Expense - Roads to Recovery Construction	404,652	288,049	116,603
95%	121216	Capital Expense - Commodity Route Construction	146,847	139,527	7,320
66%	Infrastructure - Roads Total		1,396,499	923,665	472,834
Infrastructure - Other					
76%	132206	Capital Expense - Entry Statements	22,000	16,632	5,368
	132215	Capital Expense - Banner Poles/Electronic Sign	0	0	0
76%	Infrastructure - Other Total		22,000	16,632	5,368
62%	Grand Total		6,188,903	3,847,066	2,341,837

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

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

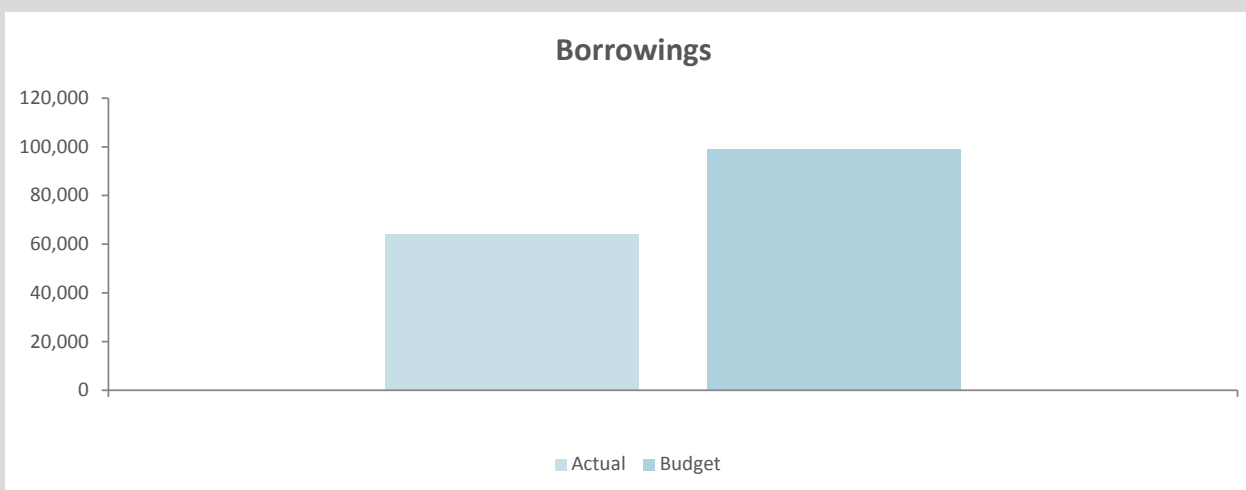
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 75 - Currie Street Units	56,977	0	0	18,425	37,411	38,552	19,566	26,665	3,574
Loan 77 - Lot 9 Edward Street MOW Residence	165,749	0	0	30,416	30,416	135,333	135,333	0	7,970
Recreation and culture									
Loan 76 Frederick Square Pavilion	47,481	0	0	15,354	31,176	32,127	16,305	32,179	2,978
	<u>270,207</u>	<u>0</u>	<u>0</u>	<u>64,194</u>	<u>99,003</u>	<u>206,013</u>	<u>171,204</u>	<u>58,845</u>	<u>14,522</u>
Total	270,207	0	0	64,194	99,003	206,013	171,204	58,845	14,522
Current borrowings	99,003					34,809			
Non-current borrowings	<u>171,204</u>					<u>171,204</u>			
	270,207					206,013			

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.

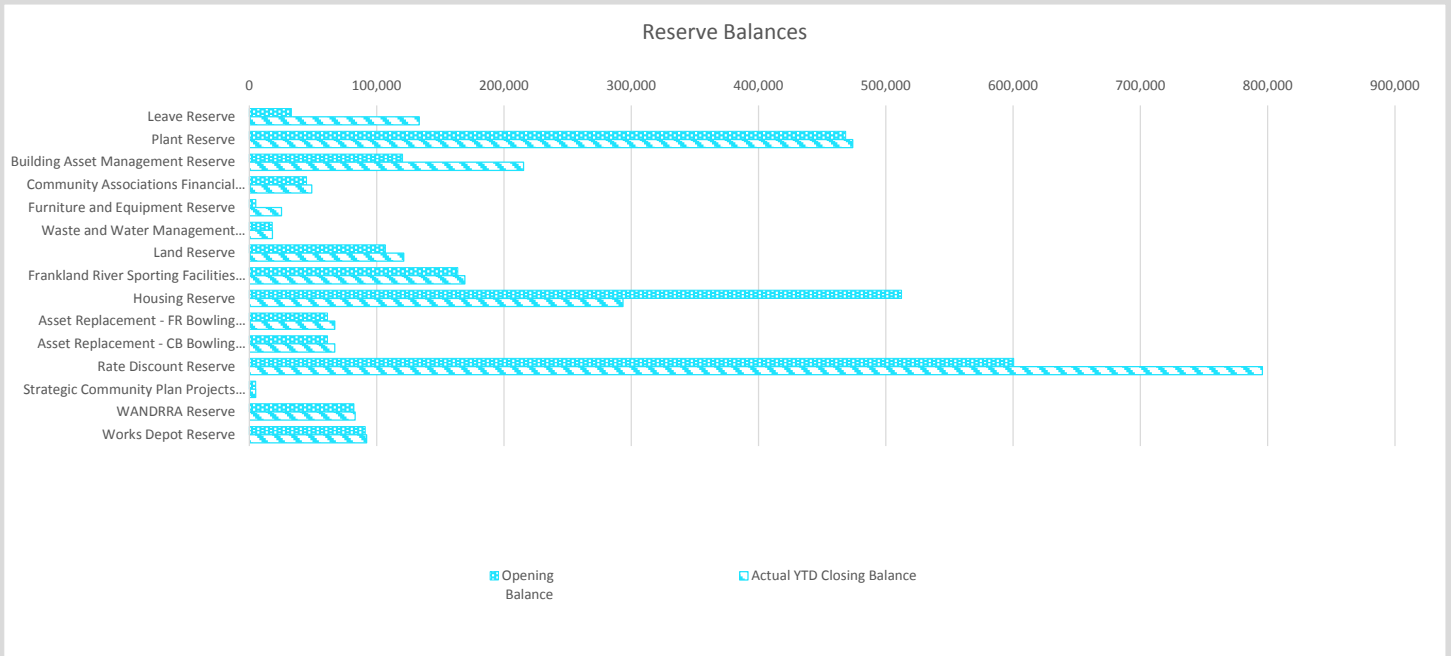


Principal Repayments	\$64,194
Interest Earned	\$64,043
Interest Expense	\$58,845
Reserves Bal	\$2.61 M
Loans Due	\$.21 M

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	33,093	662	396	100,000	100,000	0	0	133,755	133,489
Plant Reserve	468,478	8,927	5,578	18,370	0	0	0	495,775	474,056
Building Asset Management Reserve	120,323	2,406	1,434	100,000	100,000	(70,000)	(6,410)	152,729	215,347
Community Associations Financial Assistanc	44,956	899	535	3,500	3,500	0	0	49,355	48,991
Furniture and Equipment Reserve	5,180	104	62	20,000	20,000	0	0	25,284	25,242
Waste and Water Management Reserve	17,943	359	214	0	0	0	0	18,302	18,157
Land Reserve	106,889	2,138	1,273	6,000	13,086	0	0	115,027	121,248
Frankland River Sporting Facilities Reserve	163,745	3,275	1,950	3,600	3,600	0	0	170,620	169,295
Housing Reserve	512,362	10,247	6,096	156,000	0	(225,000)	(225,000)	453,609	293,458
Asset Replacement - FR Bowling Green Rese	61,384	1,228	731	5,000	5,000	0	0	67,612	67,115
Asset Replacement - CB Bowling Green Rese	61,379	1,228	731	5,000	5,000	0	0	67,607	67,110
Rate Discount Reserve	600,525	12,011	7,154	188,174	188,174	(203,453)	0	597,257	795,853
Strategic Community Plan Projects Reserve	4,995	100	59	0	0	0	0	5,095	5,054
WANDRRA Reserve	82,175	1,643	978	0	0	0	0	83,818	83,153
Works Depot Reserve	91,003	1,820	1,083	0	0	(90,000)	0	2,823	92,086
Cranbrook Youth Precinct Reserve	0	0	0	0	294	0	0	0	294
	2,374,430	47,047	28,274	605,644	438,654	(588,453)	(231,410)	2,438,668	2,609,948

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 April 2020
		\$	\$	\$	\$
Provisions					
Annual and sick leave		208,347	0	0	208,347
Long service leave		124,537	0	0	124,537
Contract Liabilities					
Total Other Current liabilities					332,884
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 APRIL 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										
031101	120 CBH - Ex- Gratia Rates	0	0	0	0	42,345	42,345		42,345	42,346
032100	111 Financial Assistance Grant	0	0	0	0	424,596	424,596		424,596	318,447
032101	111 Local Roads Grant	0	0	0	0	305,400	305,400		305,400	229,050
Law, order, public safety										
051100	110 DFES - ESL Grant	0	0	0	0	68,007	68,007		68,007	71,217
Education and welfare										
082100	110 DoC - Women in Business Grant	0	0	0	0	5,000	5,000		5,000	5,000
082100	120 BENDIGO - Women in Business Grant	0	0	0	0	600	600		600	650
082100	110 LOTTERYWEST - Outdoor Kids Grant	0	0	0	0	5,000	5,000		5,000	0
082100	120 CB TOURIST & BUSINESS PROMOTION	0	0	0	0	363	363		363	400
082100	120 Women in Business Attendance Fee	0	0	0	0	2,727	2,727		2,727	1,092
082101	110 DoC - Youth Week Grant	0	0	0	0	1,000	1,000		1,000	5,000
082101	110 Healthways - Bike Rescue Program	0	0	0	0	0	0		0	3,000
082101	110 DoC - Youth Engagement Program	0	0	0	0	5,000	5,000		5,000	0
084100	110 DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000		1,000	670
Recreation and culture										
113104	120 FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000		5,000	5,000
113105	120 CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000		5,000	5,000
113108	120 CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000		2,000	2,000
Transport										
122101	120 MRWA - Streetlighting Contribution	0	0	0	0	1,500	1,500		1,500	0
122102	110 MRWA - Direct Grant	0	0	0	0	153,992	153,992		153,992	153,992
		0	0	0	0	1,028,530	1,028,530	0	1,028,530	842,864
TOTALS		0	0	0	0	1,028,530	1,028,530	0	1,028,530	842,864

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	298,720	298,720	298,720	0	
Housing											
091302	114	BBRF - Key Worker Accommodation	0	0	0	0	225,000	225,000	225,000	79,622	
Community amenities											
107301	114	BBRF - Independent Living Units	0	0	0	0	888,250	888,250	888,250	318,488	
107301	113	GSRAAP - Independent Living Units	0	0	0	0	604,675	604,675	604,675	437,823	
107301	116	DARWINIA - Independent Living Units	0	0	0	0	283,575	283,575	283,575	0	
Recreation and culture											
112302	113	DoT RBFS - Lake Poorrarecup Ablutions	0	0	0	0	105,000	105,000	105,000	0	
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	0	0	0	294	
Transport											
122300	113	ROAD PROJECT GRANT	0	0	0	0	267,483	267,483	267,483	213,986	
122301	114	ROADS TO RECOVERY GRANT	0	0	0	0	323,722	323,722	80,930	404,652	
122304	114	SPECIAL PROJECTS GRANT - Bridges	0	0	0	0	270,000	270,000	270,000	202,500	
122308	113	COMMODITY ROUTE GRANT	0	0	0	0	36,000	36,000	36,000	0	
124300	113	ROAD SAFETY COMMISSION - HV Rest Bay	0	0	0	0	284,000	284,000	284,000	149,377	
Economic services											
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	0	0	150,000	150,000	
			0	0	0	0	3,586,425	3,586,425	230,930	3,817,355	1,711,918
Total Non-operating grants, subsidies and contributions			0	0	0	0	3,586,425	3,586,425	230,930	3,817,355	1,711,918

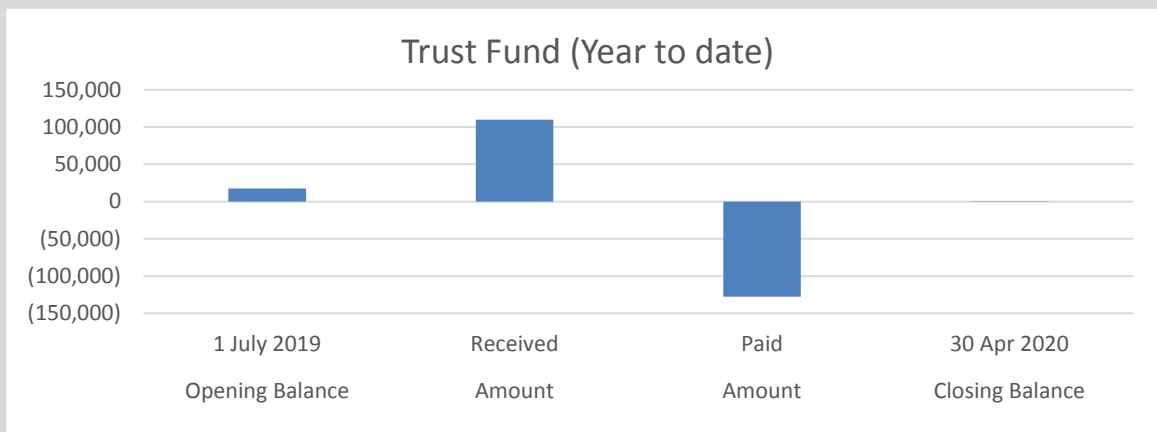
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020**

**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 2019	Amount Received	Amount Paid	Closing Balance 30 Apr 2020
	\$	\$	\$	\$
Staff Housing Bonds	1,910	1,516	(3,426)	0
DoT Licensing	430	108,105	(108,535)	0
Housing Deposit - Frahm & Challenor	5,000	0	(5,000)	0
Sundry Trust (Stirlings Gliding Club + CB Art Group)	10,060	0	(10,060)	(0)
Councillor Nomination Deposit	0	480	(480)	0
	17,400	110,101	(127,501)	(0)

KEY INFORMATION



Represented By:	Trust	Muni	Total
	\$ (0)	\$ -	-\$ 0

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

NOTE 14
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
121203-AU047	Roads to Recovery Construction - Boyup Brook Cranbrook Roac	06082019	Capital Expenses			(80,930)	(80,930)
122301	Roads to Recovery Grants	06082019	Capital Revenue		80,930		0
051203	Tunney Fire Shed	08022020	Capital Expenses	8,980			8,980
051302	ESL Grant Tunney Fire Shed	08022020	Capital Revenue			(8,980)	0
132206	Entry Statements	08022020	Capital Expenses			(10,000)	(10,000)
132214	Frankland River Caravan Park Upgrade	08022020	Capital Expenses			(300,000)	(310,000)
132215	Banner Poles/Electronic Sign	08022020	Capital Expenses		10,000		(300,000)
132300	Grant for Frankland River Caravan Park	08022020	Capital Revenue	150,000			(150,000)
031103	Rates Written Off	08022020	Operating Revenue			(58,000)	(208,000)
032100	Financial Assistance Grant	08022020	Operating Revenue		74,596		(133,404)
032101	Local Roads Grant	08022020	Operating Revenue		19,400		(114,004)
041000	Administration Allocation Governance	08022020	Operating Expenses			(45,000)	(159,004)
041002	Members Conference Expenses	08022020	Operating Expenses			(1,583)	(160,587)
041003	Council Election Expenses	08022020	Operating Expenses	1,583			(159,004)
042008	Admin Legal Expenses	08022020	Operating Expenses			(45,000)	(204,004)
042050	Administration Costs Allocated	08022020	Operating Expenses		45,000		(159,004)
042109	Property Insurance Reimbursements	08022020	Operating Revenue		6,000		(153,004)
051002	ESL Maintenance Vehicles & Trailers	08022020	Operating Expenses			(5,900)	(158,904)
051008	ESL Insurances - Fire Prevention	08022020	Operating Expenses		5,900		(153,004)
052002	Animal Control	08022020	Operating Expenses			(5,000)	(158,004)
075000	Mosquito Control	08022020	Operating Expenses	5,000			(153,004)
091000	Staff Housing Utilities	08022020	Operating Expenses			(2,000)	(155,004)
091007	Cleanup of Housing Blocks	08022020	Operating Expenses			(15,000)	(170,004)
112102	Lake Site Fees	08022020	Operating Revenue			(1,500)	(171,504)
113002	Frankland River Parks and Gardens	08022020	Operating Expenses			(20,000)	(191,504)
116003	Maintenance Old Post Office Frankland River	08022020	Operating Expenses	1,500			(190,004)
122002	Road Maintenance	08022020	Operating Expenses			(17,000)	(207,004)
122007	RAMM	08022020	Operating Expenses			(4,056)	(211,060)
132004	Frankland River Caravan Park	08022020	Operating Expenses		10,000		(201,060)
132014	CBH Accommodation Unit Shared Expenses	08022020	Operating Expenses			(3,500)	(204,560)
132015	CBH Accommodation Unit Profit Share Payment	08022020	Operating Expenses			(5,000)	(209,560)
132108	CBH Accommodation Unit Revenue	08022020	Operating Revenue	24,000			(185,560)
136003	Economic Development	08022020	Operating Expenses	20,000			(165,560)
136100	Standpipe Water Charges	08022020	Operating Revenue		6,000		(159,560)
141000	Private Works	08022020	Operating Expenses			(10,000)	(169,560)
141100	Private Works Income	08022020	Operating Revenue		15,000		(154,560)
142012	Staff Training Works Staff	08022020	Operating Expenses			(10,000)	(164,560)
142017	Wages for Meetings Works Staff	08022020	Operating Expenses			(7,000)	(171,560)
142006	Overheads Allocated to Works	08022020	Operating Expenses		17,000		(154,560)
142103	Self Insurance Bonus Pool	08022020	Operating Revenue		6,500		(148,060)
143102	Plant Insurance Reimbursements	08022020	Operating Revenue		4,000		(144,060)
726000	Transfer to Community Associations Reserve	08022020	Capital Revenue			(3,500)	(147,560)
734000	Transfer to Frankland River Sporting Facilities Reserve	08022020	Capital Revenue			(3,600)	(151,160)
744000	Transfer from Rate Discount Reserve	08022020	Capital Revenue		150,000		(1,160)
	Opening Fund Surplus	08022020	Opening Surplus(Deficit)		1,162		0
				0	662,551	(662,549)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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.

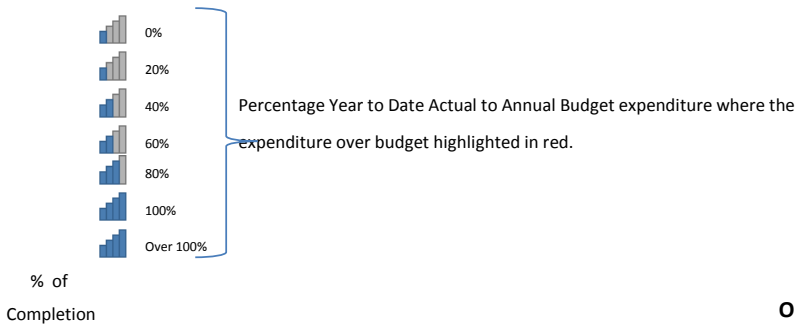
The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	13,450	127.58%	▲ Permanent	Increased revenue received
Law, Order and Public Safety	15,263	23.54%	▲ Permanent	Increased revenue received
Transport	21,647	14.93%	▲ Timing	Grant received
Other Property and Services	12,077	11.73%	▲ Permanent	Increased revenue received
Expenditure from operating activities				
Governance	97,507	24.83%	▼ Timing	Expenditure delayed
Health	16,976	37.56%	▼ Timing	Expenditure delayed
Other Property and Services	(12,791)	(18.72%)	▲ Permanent	Loss on sale of assets, higher than budget
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(1,469,211)	(46.19%)	▼ Timing	Only a portion of BBRF & RAAP funding received
Capital Acquisitions	1,310,353	25.41%	▼ Timing	Expenditure delayed

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

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



04 GOVERNANCE

042 Governance - General - Capital Expenditure

90%	042210	Capital Expense - Major Admin Building Maintenance
86%	042212	Capital Expense - Admin Vehicles
	042 Total Governance - General - Capital Expenditure	

RESP OFFICER	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)
MFA	8,000	\$ -	\$ 7,273	8,000
MOW	172,400	\$ 155,236	\$ -	17,164
	\$ 180,400	\$ 155,236	\$ 7,273	\$ 25,164
	\$ 180,400	\$ 155,236	\$ 7,273	
	\$ -	\$ -		

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

05 LAW ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

12%	051203	Capital Expense - Tunney Fire Shed
12%	051 Total Fire Prevention - Capital Expenditure	

MFA	328,720	\$ 40,972	\$ 4,632	287,748
	\$ 328,720	\$ 40,972	\$ 4,632	\$ 287,748
	\$ 328,720	\$ 40,972	\$ 4,632	
	\$ 298,720	\$ -		
	\$ 298,720	\$ -		
	\$ 328,720	\$ 40,972	\$ 4,632	
	\$ 298,720	\$ -		

05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE

05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE

09 HOUSING

091 Staff Housing - Capital Expenditure

113%	091201	Capital Expense - Staff Housing Construction Cranbrook
113%	091 Total Staff Housing - Capital Expenditure	

CEO	448,303	\$ 508,313	\$ 7,194	(60,010)
	\$ 448,303	\$ 508,313	\$ 7,194	\$ (60,010)
	\$ 448,303	\$ 508,313	\$ 7,194	
	\$ 225,000	\$ 79,622		
	\$ 225,000	\$ 79,622		
	\$ 448,303	\$ 508,313	\$ 7,194	
	\$ 225,000	\$ 79,622		

09 TOTAL HOUSING - CAPITAL EXPENDITURE

09 TOTAL HOUSING - CAPITAL REVENUE

COMMUNITY AMENITIES

107 Other Community Amenities - Capital Expenditure

73%	107207	Capital Expense - Aged Care Development
73%	107 Total Other Community Amenities - Capital Expenditure	

CEO	1,768,028	\$ 1,290,577	\$ -	477,451
	\$ 1,768,028	\$ 1,290,577	\$ -	\$ 477,451
	\$ 1,768,028	\$ 1,290,577	\$ -	
	\$ 1,776,500	\$ 756,311		
	\$ 1,776,500	\$ 756,311		

107 Other Community Amenities - Capital Revenue

107301	Capital Revenue - Grant for Aged Care Development
107 Total Other Community Amenities - Capital Revenue	

% of
Completion

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

10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE

\$ 1,768,028 \$ 1,290,577 \$ -

10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE

\$ 1,776,500 \$ 756,311

11 RECREATION & CULTURE

111 Public Halls & Civic Centres - Capital Expenditure

0%		111205	Capital Expense - Frankland River Community Centre M	MOW	18,453	\$ 87	\$ 13,182	18,366
0%		111	Total Public Halls & Civic Centres - Capital		\$ 18,453	\$ 87	\$ 13,182	\$ 18,366

112 Swimming Areas & Beaches - Capital Expenditure

		112204	Capital Expense - Lake Poorrarecup Eco Ablutions	MOW	140,000	\$ -	\$ -	140,000
		112	Total Swimming Areas & Beaches - Capital Expenditure		\$ 140,000	\$ -	\$ -	\$ 140,000

112 Swimming Areas & Beaches - Capital Revenue

		112302	Capital Revenue - Lake Poorrarecup Eco Ablutions Gran	MOW	105,000	\$ -		
		112	Total Swimming Areas & Beaches - Capital Revenue		\$ 105,000	\$ -		

113 Other Recreation & Sport - Capital Revenue

		113303	Capital Revenue - Contributions & Donations Other Rec	MFA	-	\$ 294		
		113	Total Other Recreation & Sport - Capital Revenue		\$ -	\$ 294		

11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE

\$ 158,453 \$ 87 \$ 13,182

11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE

\$ 105,000 \$ 294

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
		BR489	Bridge 489 Refurbishment	MOW	150,000	\$ -	\$ -	150,000
			<u>Sub Total Capital Expense - Bridge Program Works</u>		\$ 270,000	\$ -	\$ -	\$ 270,000

121201 Capital Expense - Regional Road Group Construction

92%		RG531	Cranbrook Frankland Road	MOW	300,000	\$ 276,502	\$ -	23,498
80%		RG532	Frankland Rocky Gully Road	MOW	225,000	\$ 180,596	\$ -	44,404
87%			<u>Sub Total Capital Expense - Regional Road Group Construction</u>		\$ 525,000	\$ 457,098	\$ -	\$ 67,902

121202 Capital Expense - Council Funded Road Construction

		CF087	Hardy Street	MOW	29,000	\$ -	\$ -	29,000
		CF086	Rubbish Tip Road	MOW	26,000	\$ -	\$ -	26,000
97%		CF095	Tunney Hall Road	MOW	40,000	\$ 38,991	\$ -	1,009
		CF039	Koonje Road	MOW	100,000	\$ -	\$ -	100,000
		CF024	Newton Road	MOW	125,000	\$ -	\$ -	125,000
12%			<u>Sub Total Capital Expense - Council Funded Road Construction</u>		\$ 320,000	\$ 38,991	\$ -	\$ 281,009

121203 Capital Expense - Roads to Recovery Construction

30%		AU001	Yeriminup Road	MOW	203,722	\$ 60,152	\$ -	143,570
113%		AU047	Boyup Brook Cranbrook Road	MOW	200,930	\$ 227,898	\$ -	(26,968)
71%			<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		\$ 404,652	\$ 288,049	\$ -	\$ 116,603

121216 Capital Expense - Commodity Route Construction

95%		CR054	Nardarup Road	MOW	146,847	\$ 139,527	\$ -	7,320
95%			<u>Sub Total Capital Expense - Commodity Route Construction</u>		\$ 146,847	\$ 139,527	\$ -	\$ 7,320

10%		121209	Capital Expense - Depot Upgrade Cranbrook	MOW	200,000	\$ 19,948	\$ 80,565	180,052
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51%		121	Total Streets Roads Bridges & Depot Construction - Capital Expen		\$ 1,866,499	\$ 943,613	\$ 80,565	\$ 922,886
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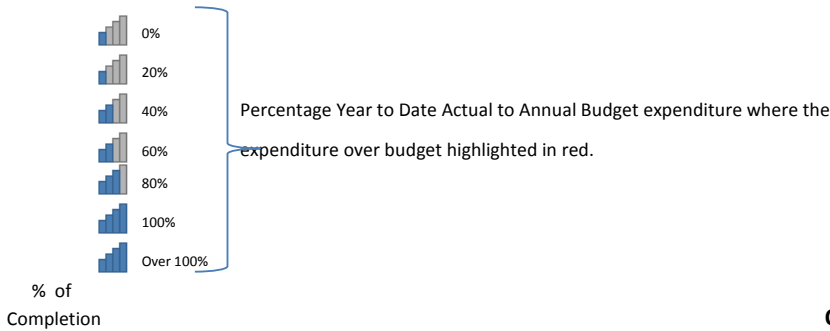
% of
Completion

	RESP OFFICER	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)		
121 Streets Roads Bridges & Depot Construction - Capital Revenue							
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	267,483	\$ 213,986			
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	404,652	\$ 309,829			
122304	Capital Revenue - Grant - Special Projects Grants (Bridge	MOW	270,000	\$ 202,500			
122308	Capital Revenue - Grant - Commodity Route Funding	MOW	36,000	\$ -			
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue			\$ 978,135	\$ 726,315			
124 Parking Facilities - Capital Expenditure							
49%	124200	Capital Expense - Heavy Vehicle Rest Bay Ablutions	MOW	284,000	\$ 138,034	\$ 135,798	145,966
124 Total Parking Facilities - Capital Expenditure			\$ 284,000	\$ 138,034	\$ 135,798	\$ 145,966	
124 Parking Facilities - Capital Revenue							
124300	Capital Revenue - Grant - RSC HV Rest Bay Ablutions	MOW	284,000	\$ 149,377			
124 Total Parking Facilities - Capital Revenue			\$ 284,000	\$ 149,377			
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE			\$ 2,150,499	\$ 1,081,648	\$ 216,363		
12 TOTAL TRANSPORT - CAPITAL REVENUE			\$ 1,262,135	\$ 875,692			
13 ECONOMIC SERVICES							
132 Tourism & Area Promotion - Capital Expenditure							
76%	132206	Capital Expense - Entry Statements	CDO	22,000	\$ 16,632	\$ -	5,368
	132214	Capital Expense - Frankland River Caravan Park Upgrade	CDO	300,000	\$ -	\$ -	300,000
5%	132215	Capital Expense - Banner Poles/Electronic Sign	CDO	-	\$ -	\$ -	-
132 Total Tourism & Area Promotion - Capital Expenditure			\$ 322,000	\$ 16,632	\$ -	\$ 305,368	
132 Tourism & Area Promotion - Capital Revenue							
132300	Capital Revenue - Grant for Frankland River Caravan Pa	CDO	150,000	\$ -			
132 Total Tourism & Area Promotion - Capital Revenue			\$ 150,000	\$ -			
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE			\$ 322,000	\$ 16,632	\$ -		
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE			\$ 150,000	\$ -			
14 OTHER PROPERTY & SERVICES							
143 Plant Operation Costs - Capital Expenditure							
98%	143200	Capital Expense - Works Passenger Vehicles	MOW	288,500	\$ 281,512	\$ -	6,988
90%	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	474,000	\$ 425,885	\$ -	48,115
93%	143 Total Plant Operation Costs - Capital Expenditure			\$ 762,500	\$ 707,397	\$ -	\$ 55,103
147 Unclassified - Capital Expenditure							
	147200	Capital Expense - Subdivision Expenses	CEO	20,000	\$ -	\$ -	20,000
92%	147201	Capital Expense - Purchase of Land	CEO	50,000	\$ 46,205	\$ -	3,795
66%	147 Total Unclassified - Capital Expenditure			\$ 70,000	\$ 46,205	\$ -	\$ 23,795
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE			\$ 832,500	\$ 753,601	\$ -		
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE			\$ -	\$ -			
TOTAL CAPITAL EXPENDITURE			\$ 6,188,903	\$ 3,847,066	\$ 248,643		
TOTAL CAPITAL REVENUE			\$ 3,817,355	\$ 1,711,918			

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

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

87%	031000	Expense - Administration Allocation Rates
80%	031002	Expense - Valuation Expenses
157%	031003	Expense - Title Searches
113%	031004	Expense - Debt Collection
100%	031006	Expense - Rates Incentive Prize
87%	031 Total Rate Revenue - Operating Expenditure	

Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)
MFA	113,694	98,428	-	15,266
MFA	12,000	9,614	-	2,386
MFA	100	157	-	(57)
MFA	5,000	5,630	-	(630)
MFA	1,000	1,000	-	-
	\$ 131,794	\$ 114,830	\$ -	\$ 16,964

031 Rate Revenue - Operating Revenue

031100	Revenue - General Rates Levied
031101	Revenue - Ex-Gratia Rates
031102	Revenue - Penalty Interest Raised on Rates
031103	Revenue - Rates Written-off
031104	Revenue - Reimbursement of Debt Collection
031105	Revenue - Rates Instalment Interest
031106	Revenue - Rates Administration Charges
031107	Revenue - Rate Enquiries
031108	Revenue - Interim Rates
031 Total Rate Revenue - Operating Revenue	

MFA	2,508,988	2,508,988	-
MFA	42,345	42,346	-
MFA	15,000	14,076	-
MFA	(58,500)	(60,325)	-
MFA	5,000	5,630	-
MFA	9,500	9,707	-
MFA	2,200	2,195	-
MFA	1,500	1,170	-
MFA	100	151	-
	\$ 2,526,133	\$ 2,523,938	\$ -

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant
032101	Revenue - Local Roads Grant
032102	Revenue - Municipal Interest
032103	Revenue - Reserves Interest
032104	Revenue - Dividends/Other Interest
032105	Revenue - Sundry Debtor Interest
032 Total Other General Purpose Funding - Operating Revenue	

MFA	424,596	318,447	-
MFA	305,400	229,050	-
MFA	20,000	11,796	-
MFA	50,000	28,274	-
MFA	300	359	-
MFA	450	189	-
	\$ 800,746	\$ 588,116	\$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 131,794	\$ 114,830	\$ -
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03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,326,879	\$ 3,112,053	\$ -
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04 GOVERNANCE

041 Members Of Council - Operating Expenditure

68%	041000	Expense - Administration Allocation Governance
	041001	Expense - Members Travel Expenses
100%	041002	Expense - Members Conference Exp
97%	041003	Expense - Council Election Exp

MFA	209,420	142,343	-	67,077
CEO	500	-	-	500
CEO	6,583	6,560	-	23
CEO	6,917	6,743	-	174

% of
Completion

			Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)	
75%		041004	Expense - President's Allowance	CEO	6,000	4,500	-	1,500
71%		041005	Expense - Receptions & Civic Functions	CEO	15,000	10,604	-	4,396
100%		041006	Expense - Members Insurance	MFA	10,260	10,256	-	4
98%		041007	Expense - Members Subscriptions	MFA	16,024	15,635	-	389
57%		041008	Expense - Members Telecommunication Allowance	CEO	6,000	3,420	-	2,580
75%		041009	Expense - Members Meeting Allowance	CEO	50,000	37,500	-	12,500
103%		041010	Expense - Members Advertising Exp	CEO	2,000	2,064	-	(64)
39%		041012	Expense - Members Other Sundry Items	CEO	2,000	786	700	1,214
90%		041013	Expense - Audit Fees	MFA	33,000	29,850	-	3,150
75%		041016	Expense - Deputy President's Allowance	CEO	1,500	1,125	-	375
		041017	Expense - Members Training	CEO	7,000	-	-	7,000
		041018	Expense - Integrated Planning + Reporting	CEO	3,000	-	-	3,000
		041019	Expense - Asset Revaluations	MFA	11,000	-	-	11,000
		041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
30%		041021	Expense - Professional Services	CEO	80,000	23,778	34,897	56,222
63%		041 Total Members Of Council - Operating Expenditure			\$ 471,204	\$ 295,163	\$ 35,597	\$ 176,041
041 Members Of Council - Operating Revenue								
		041102	Revenue - Members Reimbursements	MFA	500	-	-	
		041103	Revenue - Sale of Used Equipment	MFA	200	-	-	
		041 Total Members Of Council - Operating Revenue			\$ 700	\$ -	\$ -	
042 Governance - General - Operating Expenditure								
90%		042001	Expense - Admin Building Expenses	MFA	36,000	32,544	2,564	3,456
100%		042003	Expense - Admin Workers Compensation Premium	MFA	22,560	22,568	-	(8)
68%		042004	Expense - Office Equipment Maintenance	MFA	6,000	4,103	-	1,897
88%		042005	Expense - Computer Equipment Maintenance	MFA	63,000	55,706	-	7,294
65%		042006	Expense - Admin Telephone	MFA	15,000	9,804	-	5,196
12%		042007	Expense - CEO Expense Account	CEO	5,000	605	-	4,395
91%		042008	Expense - Admin Legal Expenses	CEO	55,000	50,175	-	4,825
71%		042009	Expense - Admin Staff Training	MFA	20,000	14,134	-	5,866
89%		042010	Expense - Admin Printing & Stationery	MFA	7,000	6,225	603	775
113%		042011	Expense - Fringe Benefits Tax	MFA	15,000	16,983	-	(1,983)
46%		042012	Expense - Admin Conference Exp	MFA	7,000	3,222	-	3,778
86%		042013	Expense - Admin Staff Uniform	MFA	4,500	3,857	454	643
92%		042015	Expense - Admin Insurance Premium	MFA	23,455	21,693	-	1,762
118%		042016	Expense - Admin Subscriptions	MFA	1,500	1,774	-	(274)
50%		042017	Expense - Admin Advertising	MFA	2,000	996	-	1,004
67%		042018	Expense - Admin Postage & Freight	MFA	3,500	2,354	-	1,146
60%		042019	Expense - Bank Charges	MFA	200	120	-	80
70%		042020	Expense - Admin Vehicle Expenses	MFA	12,000	8,346	-	3,654
81%		042021	Expense - Unders & Overs	MFA	1	1	-	0
51%		042022	Expense - Other Admin Office Exp	MFA	2,000	1,014	-	986
83%		042023	Expense - Merchant & Bank Fees	MFA	5,800	4,832	-	968
75%		042051	Expense - Admin Housing Allowance	MFA	17,500	13,130	-	4,370
83%		042052	Expense - Admin Employee Expenses	MFA	710,000	587,209	-	122,791
50%		042053	Expense - HR Expenses	MFA	7,000	3,501	800	3,499
85%		042055	Expense - Admin Computers	MFA	8,000	6,775	-	1,225
78%		042057	Expense - Desks/Chairs/Office Equipment	MFA	4,000	3,109	-	891
74%		042090	Expense - Depreciation Administration	MFA	83,200	61,727	-	21,473
496%		042091	Expense - Loss on Sale of Assets Admin	MFA	2,000	9,921	-	(7,921)
83%		042099	Expense - Administration Costs Allocated	MFA	(1,138,216)	(946,426)	-	(191,790)
		042 Total Governance - General - Operating Expenditure			\$ -	\$ -	\$ 4,420	\$ -

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements	MFA	3,000	6,623	-	
042102	Revenue - Photocopying Charges	MFA	650	108	-	
042103	Revenue - Secretarial / Other Charges	MFA	100	5	-	
042109	Revenue - Property Insurance Reimbursements	MFA	7,000	10,585	-	
042199	Revenue - Profit on Sale of Assets Admin	MFA	1,200	6,670	-	

042 Total Governance - General - Operating Revenue

\$ 11,950	\$ 23,992	\$ -
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04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

\$ 471,204	\$ 295,163	\$ 40,017
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04 TOTAL GOVERNANCE - OPERATING REVENUE

\$ 12,650	\$ 23,992	\$ -
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05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention (ESL) - Operating Expenditure

90%		051002	Expense - ESL Maintenance Vehicles & Trailers	MFA	27,900	25,143	3,001	2,757
502%		051003	Expense - ESL Maintenance Plant & Equipment	MFA	200	1,005	545	(805)
100%		051004	Expense - ESL Maintenance Land & Buildings	MFA	2,500	2,502	-	(2)
57%		051005	Expense - ESL Clothing & Accessories	MFA	5,107	2,937	-	2,171
75%		051006	Expense - ESL Utilities, Rates & Taxes	MFA	2,800	2,096	-	705
0%		051007	Expense - ESL Other Goods & Services	MFA	3,000	14	-	2,986
99%		051008	Expense - ESL Insurances - Fire Prevention	MFA	26,500	26,306	-	194
88%		051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 68,007	\$ 60,002	\$ 3,546	\$ 8,005

051 Fire Prevention (ESL) - Operating Revenue

051100	Revenue - ESL Grant	MFA	68,007	71,217	-	
051101	Revenue - ESL Collection Fee	MFA	4,000	4,000	-	

051 Total Fire Prevention (ESL) - Operating Revenue

\$ 72,007	\$ 75,217	\$ -
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051 Fire Prevention (Council) - Operating Expenditure

87%		051000	Expense - Administration Allocation Fire Prevention	MFA	53,677	46,470	-	7,207
77%		051010	Expense - Fire Prevention (Council)	MOW	30,000	22,958	336	7,042
68%		051090	Expense - Depreciation Fire Prevention	MFA	148,230	100,844	-	47,386
73%		051 Total Fire Prevention (Council) - Operating Expenditure			\$ 231,907	\$ 170,272	\$ 336	\$ 61,635

051 Fire Prevention (Council) - Operating Revenue

051104	Revenue - Sale of Fire Maps	MFA	500	182	-	
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051 Total Fire Prevention (Council) - Operating Revenue

\$ 500	\$ 182	\$ -
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052 Animal Control - Operating Expenditure

87%		052000	Expense - Administration Allocation Animal Control	MFA	23,286	20,159	-	3,127
76%		052001	Expense - Pound Maintenance	MOW	500	382	-	118
108%		052002	Expense - Animal Control	MOW	40,000	43,110	655	(3,110)
100%		052 Total Animal Control - Operating Expenditure			\$ 63,786	\$ 63,651	\$ 655	\$ 135

052 Animal Control - Operating Revenue

052100	Revenue - Fines & Penalties Animal Control	MFA	600	-	-	
052101	Revenue - Dog Registration Fees	MFA	2,600	2,646	-	
052102	Revenue - Impounding Fees	MFA	200	450	-	
052103	Revenue - Cat Registration Fees	MFA	400	313	-	

052 Total Animal Control - Operating Revenue

\$ 3,800	\$ 3,408	\$ -
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053 Other Law, Order & Public Safety - Operating Expenditure

87%		053000	Expense - Administration Allocation Other Law Order & f	MFA	43,729	37,857	-	5,872
13%		053001	Expense - Local Laws	CEO	7,000	885	-	6,115
0%		053002	Expense - Community Safety	MFA	2,500	3	-	2,497
96%		053006	Expense - Security	MOW	5,000	4,813	-	187
75%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 58,229	\$ 43,557	\$ -	\$ 14,672

% of
Completion

		Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)	
053 Other Law, Order & Public Safety - Operating Revenue							
053103	Revenue - Infringements	MFA	1,500	1,295	-		
053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 1,500	\$ 1,295	\$ -		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE			\$ 421,929	\$ 337,482	\$ 4,537		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE			\$ 77,807	\$ 80,102			
07 HEALTH							
074 Preventative Services - Administration & Inspection - Operating Expenditure							
87%	074000	Expense - Administration Allocation Preventative Service	MFA	12,791	11,073	-	1,718
	074001	Expense - Contract EHO	CEO	12,000	-	-	12,000
95%	074002	Expense - Control Expenses Other	CEO	500	473	-	27
46%	074 Total Preventative Services - Administration & Inspection - Oper			\$ 25,291	\$ 11,546	\$ -	\$ 13,745
074 Preventative Services - Administration & Inspection - Operating Revenue							
	074102	Revenue - Septic Permit To Use Fee	MFA	700	429	-	
074 Total Preventative Services - Administration & Inspection - Oper			\$ 700	\$ 429	\$ -		
075 Preventative Services - Pest Control - Operating Expenditure							
69%	075000	Expense - Mosquito Control	MOW	5,000	3,427	-	1,573
69%	075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 5,000	\$ 3,427	\$ -	\$ 1,573
077 Other Health - Operating Expenditure							
87%	077000	Expense - Administration Allocation Other Health	MFA	11,151	9,654	-	1,497
6%	077001	Expense - Cranbrook Medical Service	MFA	5,000	300	-	4,700
42%	077004	Expense - Frankland River Medical Service	CEO	7,800	3,300	-	4,500
55%	077 Total Other Health - Operating Expenditure			\$ 23,951	\$ 13,254	\$ -	\$ 10,697
077 Other Health - Operating Revenue							
	077100	Revenue - Food Act Registration	MFA	50	-	-	
077 Total Other Health - Operating Revenue			\$ 50	\$ -	\$ -		
07 TOTAL HEALTH - OPERATING EXPENDITURE			\$ 54,242	\$ 28,226	\$ -		
07 TOTAL HEALTH - OPERATING REVENUE			\$ 750	\$ 429			
08 EDUCATION & WELFARE							
082 Other Education - Operating Expenditure							
87%	082000	Expense - Administration Allocation Other Education	MFA	31,594	27,352	-	4,242
0%	082002	Expense - Youth Activities	CDO	10,000	36	-	9,964
130%	082003	Expense - Leeuwin Adventures	CDO	2,000	2,591	-	(591)
62%	082004	Expense - Community Activities	CDO	22,281	13,737	-	8,544
66%	082 Total Other Education - Operating Expenditure			\$ 65,875	\$ 43,716	\$ -	\$ 22,159
082 Other Education - Operating Revenue							
	082100	Revenue - Community Activities Funding	CDO	13,690	7,142	-	
	082101	Revenue - Youth Activities Funding	CDO	6,000	8,000	-	
082 Total Other Education - Operating Revenue			\$ 19,690	\$ 15,142	\$ -		
084 Aged & Disabled - Senior Activities - Operating Expenditure							
82%	084001	Expense - Seniors Activities	CDO	2,500	2,040	-	460
87%	084000	Expense - Administration Allocation Seniors Activities	MFA	42,307	36,626	-	5,681
86%	084 Total Aged & Disabled - Senior Activities - Operating Expenditur			\$ 44,807	\$ 38,666	\$ -	\$ 6,141

084 Aged & Disabled - Senior Activities - Operating Revenue

084100	Revenue - Seniors Activities Funding	CDO	1,000	670	-	
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084 Total Aged & Disabled - Senior Activities - Operating Revenue			\$ 1,000	\$ 670	\$ -	
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086 Other Welfare - Operating Expenditure

87%	086000	Expense - Administration Allocation Other Welfare	MFA	10,932	9,464	-	1,468
	086002	Expense - Donations Other Welfare	CEO	800	-	-	800
100%	086007	Expense - Smart Start Program	MFA	23,000	23,000	-	-
100%	086006	Expense - 0-4 Speech Therapy	MFA	600	600	-	-
83%	086090	Expense - Depreciation Other Welfare	MFA	2,500	2,082	-	418
93%	086 Total Other Welfare - Operating Expenditure			\$ 37,832	\$ 35,146	\$ -	\$ 2,686

08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE

\$ 148,514	\$ 117,528	\$ -
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08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE

\$ 20,690	\$ 15,812
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09 HOUSING

091 Staff Housing - Operating Expenditure

87%	091000	Expense - Administration Allocation Staff Housing	MFA	23,723	20,537	-	3,186
89%	091002	Expense - Staff Housing Utilities	MFA	33,000	29,247	-	3,753
107%	091003	Expense - Staff Housing Building Maintenance Schedule	MFA	24,860	26,665	300	(1,805)
56%	091004	Expense - Interest on Loan 75, Currie St Units	MFA	3,574	1,995	-	1,579
64%	091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MFA	7,970	5,074	-	2,896
	091007	Expense - Cleanup of Housing Blocks	MFA	15,000	-	13,540	15,000
77%	091 Total Staff Housing - Operating Expenditure			\$ 108,127	\$ 83,518	\$ 13,840	\$ 24,609

091 Staff Housing - Operating Revenue

091100	Revenue - Staff Housing Rent	MFA	53,000	52,436	-	
091101	Revenue - Staff Housing Reimbursements	MFA	1,500	1,273	-	
091199	Revenue - Profit on Sale of Assets Staff Housing	MFA	10,000	-	-	

091 Total Staff Housing - Operating Revenue			\$ 64,500	\$ 53,709	\$ -
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092 Other Housing - Operating Expenditure

87%	092000	Expense - Administration Allocation Other Housing	MFA	3,826	3,312	-	514
119%	092001	Expense - Other Housing, GROH 9 Mason St Utilities	MFA	2,500	2,973	-	(473)
79%	092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MFA	3,650	2,894	-	756
92%	092 Total Other Housing - Operating Expenditure			\$ 9,976	\$ 9,179	\$ -	\$ 797

092 Other Housing - Operating Revenue

092100	Revenue - 9 Mason St - GROH	MFA	14,600	12,200	-	
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092 Total Other Housing - Operating Revenue			\$ 14,600	\$ 12,200	\$ -
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09 TOTAL HOUSING - OPERATING EXPENDITURE

\$ 118,103	\$ 92,697	\$ 13,840
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09 TOTAL HOUSING - OPERATING REVENUE

\$ 79,100	\$ 65,909
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10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure

87%	101000	Expense - Administration Allocation Household Waste	MOW	21,864	18,929	-	2,935
60%	101001	Expense - Recycling Waste Collection	MOW	32,500	19,537	-	12,963
80%	101002	Expense - Waste Site Maintenance	MOW	165,000	131,268	-	33,732
66%	101003	Expense - Purchase of Bins	MOW	300	199	-	101
43%	101004	Expense - Drum Muster	MOW	3,500	1,500	-	2,000
64%	101006	Expense - Domestic Waste Collection	MFA	37,000	23,599	-	13,401
60%	101090	Expense - Depreciation Household Waste	MFA	2,740	1,637	-	1,103
75%	Total Sanitation - Household Waste - Operating Expenditure			\$ 262,904	\$ 196,669	\$ -	\$ 66,236

% of
Completion

		Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)
101 Sanitation - Household Waste - Operating Revenue						
	101100	Revenue - Recycling Removal Charges	MFA	32,875	33,072	-
	101101	Revenue - Waste Removal Charges	MFA	45,630	45,897	-
	101102	Revenue - Sale of Bins	MFA	500	509	-
	101103	Revenue - Drum Muster	MOW	3,500	-	-
	101105	Revenue - Sale of Waste Facility Passes	MFA	500	436	-
	101 Total Sanitation - Household Waste - Operating Revenue			\$ 83,005	\$ 79,915	\$ -
102 Sanitation - Other - Operating Expenditure						
87%	102000	Expense - Administration Allocation Sanitation Other	MFA	2,186	1,893	- 293
89%	102002	Expense - Street Bins	MOW	14,000	12,469	- 1,531
89%	102 Total Sanitation - Other - Operating Expenditure			\$ 16,186	\$ 14,362	\$ - \$ 1,824
103 Sewerage - Operating Revenue						
	103102	Revenue - Septic Application Fees	MFA	700	708	-
	103 Total Sewerage - Operating Revenue			\$ 700	\$ 708	\$ -
105 Protection Of Environment - Operating Expenditure						
87%	105000	Expense - Administration Allocation Protection Of Enviro	MFA	9,402	8,139	- 1,263
100%	105001	Expense - Gillamii Centre Funding	MFA	60,000	60,000	-
84%	105005	Expense - Gillamii Centre Reimbursed Expenses	MFA	5,600	4,691	- 909
97%	105 Total Protection Of Environment - Operating Expenditure			\$ 75,002	\$ 72,830	\$ - \$ 2,172
105 Protection Of Environment - Operating Revenue						
	105101	Revenue - Reimbursements Gillamii Centre	MFA	5,600	3,963	-
	105 Total Protection Of Environment - Operating Revenue			\$ 5,600	\$ 3,963	\$ -
106 Town Planning & Regional Development - Operating Expenditure						
87%	106000	Expense - Administration Allocation TP & Regional Devel	MFA	66,468	57,543	- 8,925
52%	106001	Expense - Town Planning Fees	CEO	35,000	18,200	- 16,801
75%	106 Total Town Planning & Regional Development - Operating Expenditure			\$ 101,468	\$ 75,742	\$ - \$ 25,726
106 Town Planning & Regional Development - Operating Revenue						
	106101	Revenue - Application Fees (Town Planning)	MFA	10,000	7,309	-
	106 Total Town Planning & Regional Development - Operating Revenue			\$ 10,000	\$ 7,309	\$ -
107 Other Community Amenities - Operating Expenditure						
87%	107000	Expense - Administration Allocation Other Community A	MFA	18,913	16,373	- 2,540
67%	107001	Expense - Public Conveniences	MOW	32,000	21,506	614 10,494
62%	107002	Expense - Cemeteries	MOW	30,000	18,673	- 11,327
78%	107090	Expense - Depreciation Other Community Amenities	MFA	48,640	38,001	- 10,639
73%	107 Total Other Community Amenities - Operating Expenditure			\$ 129,553	\$ 94,553	\$ 614 \$ 35,000
107 Other Community Amenities - Operating Revenue						
	107101	Revenue - Cemetery Fees	MFA	5,000	2,809	-
	107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	2,000	-	-
	107 Total Other Community Amenities - Operating Revenue			\$ 7,000	\$ 2,809	\$ -
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE						
				\$ 585,113	\$ 454,156	\$ 614
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE						
				\$ 106,305	\$ 94,703	

% of
Completion

Resp
Officer

Budget
30-Jun-20

Actual
30-Apr-20

Order Value
30-Apr-20

Variance
Under/(Over)

11 RECREATION & CULTURE

111 Public Halls & Civic Centres - Operating Expenditure

87%		111000	Expense - Administration Allocation Public Halls & Civic C	MFA	46,352	40,129	-	6,223
49%		111001	Expense - Cranbrook Hall Operating	MFA	15,000	7,424	-	7,576
45%		111002	Expense - Cranbrook Hall Building Maintenance Schedules	MFA	6,950	3,155	3,470	3,795
76%		111003	Expense - Frankland River Hall Operating	MFA	10,000	7,624	-	2,376
28%		111004	Expense - Frankland River Hall Building Maintenance Schedules	MFA	52,200	14,873	-	37,327
91%		111007	Expense - Frankland River Community Centre Operating	MFA	20,000	18,186	-	1,814
207%		111008	Expense - Frankland River Community Centre Building Maintenance	MFA	3,295	6,825	-	(3,530)
78%		111010	Expense - Other Halls	MFA	6,000	4,672	-	1,328
56%		111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	2,978	1,662	-	1,316
92%		111015	Expense - Cranbrook Regional Community Hub	MFA	35,000	32,179	136	2,821
37%		111016	Expense - Cranbrook Community Gym	MFA	4,000	1,490	-	2,510
		111017	Expense - Earthquake Damage	MFA	20,000	-	-	20,000
71%		111090	Expense - Depreciation Public Halls & Civic Centres	MFA	162,080	114,475	-	47,605
66%		111	Total Public Halls & Civic Centres - Operating Expenditure		\$ 383,855	\$ 252,694	\$ 3,606	\$ 131,161

111 Public Halls & Civic Centres - Operating Revenue

111101	Revenue - Cranbrook Hall	MFA	500	395	-
111102	Revenue - Frankland River Hall	MFA	1,400	47	-
111104	Revenue - Frankland River Community Centre	MFA	1,700	2,295	-
111105	Revenue - Reimbursement Halls	MFA	250	213	-
111107	Revenue - Cranbrook Regional Community Hub	MFA	2,600	3,691	-
111108	Revenue - Gym Memberships	MFA	4,500	4,009	-
111	Total Public Halls & Civic Centres - Operating Revenue		\$ 10,950	\$ 10,652	\$ -

112 Swimming Areas and Beaches - Operating Expenditure

87%		112000	Expense - Administration Allocation Swimming Areas and Beaches	MFA	9,839	8,518	-	1,321
87%		112002	Expense - Lake Maintenance & Operating	MOW	40,000	34,794	-	5,206
83%		112090	Expense - Depreciation Swimming Areas and Beaches	MFA	3,380	2,817	-	563
87%		112	Total Swimming Areas and Beaches - Operating Expenditure		\$ 53,219	\$ 46,129	\$ -	\$ 7,090

112 Swimming Areas and Beaches - Operating Revenue

112102	Revenue - Lake Site Fees	MOW	1,000	809	-
112	Total Swimming Areas and Beaches - Operating Revenue		\$ 1,000	\$ 809	\$ -

113 Other Recreation & Sport - Operating Expenditure

87%		113000	Expense - Administration Allocation Other Recreation & Sport	MFA	28,642	24,796	-	3,846
81%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	121,914	241	28,086
78%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	62,340	-	17,660
84%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	5,878	-	1,122
75%		113004	Expense - Frederick Square Operating	MOW	40,000	29,809	-	10,191
102%		113007	Expense - Horse Paddocks	MOW	2,500	2,550	-	(50)
		113008	Expense - Motocross Facility Expenses	CDO	1,000	-	-	1,000
93%		113012	Expense - Frankland River Recreation Operating	MFA	25,000	23,206	-	1,794
73%		113090	Expense - Depreciation Other Recreation & Sport	MOW	96,060	69,767	-	26,293
79%		113	Total Other Recreation & Sport - Operating Expenditure		\$ 430,202	\$ 340,261	\$ 241	\$ 89,941

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

% of
Completion

			Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)
115 Libraries - Operating Expenditure							
87%		115000	Expense - Administration Allocation Library	MFA	7,653	6,625	- 1,028
99%		115001	Expense - Frankland River Library	MFA	38,400	37,874	289 526
100%		115006	Expense - Additional Library Expenses	MFA	4,500	4,480	- 20
89%		115007	Expense - Cranbrook Library	MFA	14,000	12,506	289 1,494
		115090	Expense - Depreciation Libararies	MFA	130	-	- 130
95%		115 Total Libraries - Operating Expenditure			\$ 64,683	\$ 61,485	\$ 578 \$ 3,198
115 Libraries - Operating Revenue							
		115101	Revenue - Library Reimbursements	MFA	6,400	4,845	-
		115 Total Libraries - Operating Revenue			\$ 6,400	\$ 4,845	\$ -
116 Other Culture - Operating Expenditure							
87%		116000	Expense - Administration Allocation Other Culture	MFA	16,836	14,575	- 2,261
81%		116002	Expense - Cranbrook Museum	MOW	2,400	1,946	- 454
103%		116003	Expense - Maintenance Old Post Office Frankland River	MFA	1,000	1,027	- (27)
4%		116006	Expense - ANZAC	CEO	3,500	145	- 3,355
83%		116090	Expense - Depreciation Other Culture	MFA	540	450	- 90
75%		116 Total Other Culture - Operating Expenditure			\$ 24,276	\$ 18,143	\$ - \$ 6,133
116 Other Culture - Operating Revenue							
		116101	Revenue - Sale of History Books	MFA	200	173	-
		116102	Revenue - Sale of ANZAC Book	MFA	2,000	-	-
		116 Total Other Culture - Operating Revenue			\$ 2,200	\$ 173	\$ -
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE					\$ 956,235	\$ 718,712	\$ 4,425
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE					\$ 35,050	\$ 30,660	
12 TRANSPORT							
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure							
87%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MFA	55,207	47,795	- 7,412
70%		122001	Expense - Street Lighting	MFA	18,000	12,677	- 5,323
76%		122002	Expense - Road Maintenance	MOW	1,017,000	777,610	8,592 239,390
100%		122003	Expense - Depot Maintenance	MOW	40,000	40,048	581 (48)
102%		122007	Expense - RAMM	MOW	84,756	86,859	- (2,103)
100%		122016	Expense - Insurance on Bridges	MFA	38,000	38,050	- (50)
83%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot I	MFA	1,515,870	1,253,294	- 262,576
266%		122091	Expense - Loss on Sale of Assets Transport	MFA	26,500	70,485	- (43,985)
83%		122 Total Streets Roads Bridges & Depot Maintenance - Operating E			\$ 2,795,333	\$ 2,326,818	\$ 9,173 \$ 468,515
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue							
		122101	Revenue - MRWA Streetlighting Contribution	MFA	1,500	-	-
		122102	Revenue - Grant - MRWA Direct Grants	MFA	153,992	153,992	-
		122199	Revenue - Profit on Sale of Assets Transport	MFA	5,000	747	-
		122 Total Streets Roads Bridges & Depot Maintenance - Operating R			\$ 160,492	\$ 154,739	\$ -
125 Traffic Control - Operating Expenditure							
87%		125000	Expense - Administration Allocation Traffic Control	MFA	84,834	73,443	- 11,391
164%		125001	Expense - DoT Licensing Expenses	MFA	1,500	2,463	- (963)
73%		125002	Expense - DoT Licensing Employee Expenses	MFA	51,100	37,316	- 13,784
82%		125 Total Traffic Control - Operating Expenditure			\$ 137,434	\$ 113,221	\$ - \$ 24,213
125 Traffic Control - Operating Revenue							
		125100	Revenue - DoT Licensing Commission	MFA	12,000	10,980	-
		125101	Revenue - DoT Licensing Reimbursements	MFA	1,500	922	-
		125 Total Traffic Control - Operating Revenue			\$ 13,500	\$ 11,902	\$ -

% of
Completion

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

136 Other Economic Services - Operating Revenue

136100	Revenue - Standpipe Water Charges	MFA	8,000	9,035	-	
136106	Revenue - Cranbrook Community Bus Hire	MOW	3,500	3,157	-	
136107	Revenue - Frankland River Community Bus Hire	MOW	2,000	3,412	-	
136 Total Other Economic Services - Operating Revenue			\$ 13,500	\$ 15,604	\$ -	

13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE

\$ 282,643	\$ 212,526	\$ 507
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13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE

\$ 162,450	\$ 147,815
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14 OTHER PROPERTY & SERVICES

141 Private Works - Operating Expenditure

87%		141000	Expense - Administration Allocation Private Works	MFA	7,980	6,909	-	1,071
87%		141001	Expense - Private Works	MOW	30,000	26,068	909	3,932
141 Total Private Works - Operating Expenditure					\$ 37,980	\$ 32,977	\$ 909	\$ 5,003

141 Private Works - Operating Revenue

141100	Revenue - Private Works Income	MOW	40,000	29,426	-	
141 Total Private Works - Operating Revenue			\$ 40,000	\$ 29,426	\$ -	

142 Public Works Overheads - Operating Expenditure

87%		142000	Expense - Administration Allocation Public Works Overh	MFA	88,878	76,944	-	11,934
97%		142001	Expense - Sick Leave - Works Staff	MFA	36,000	35,022	-	978
70%		142002	Expense - Annual Leave - Works Staff	MFA	87,000	60,750	-	26,250
10%		142003	Expense - Long Service Leave - Works Staff	MFA	20,000	1,925	-	18,075
129%		142004	Expense - Protective Clothing - Works Staff	MOW	5,000	6,433	-	(1,433)
74%		142005	Expense - Allowances - Works Staff	MFA	10,000	7,390	-	2,610
81%		142008	Expense - Engineering Professional Services	MOW	5,000	4,060	-	940
100%		142009	Expense - Workers Compensation Insurance - Works Staf	MFA	33,860	33,852	-	8
100%		142011	Expense - Safety & Risk Management	CEO	17,000	17,019	2,308	(19)
32%		142012	Expense - Staff Training - Works Staff	MOW	40,000	12,668	2,145	27,332
83%		142014	Expense - Public Holiday - Works Staff	MFA	46,000	38,040	-	7,960
72%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	17,918	-	7,082
86%		142019	Expense - Housing Allowance - Works Staff	MFA	24,000	20,646	-	3,354
97%		142020	Expense - Works Employee Expenses	MFA	265,000	257,722	-	7,278
		142022	Expense - Advertising Public Works Overheads	MFA	2,000	-	1,811	2,000
94%		142024	Expense - Uniform Allowance - Works Staff	MFA	7,500	7,057	241	443
83%		142026	Expense - Emergency Telephone & Allowance	MFA	4,000	3,305	-	695
24%		142029	Expense - Works Staff Conference	MOW	7,000	1,650	-	5,350
85%		142090	Expense - Depreciation Public Works Overheads	MFA	55,640	47,100	-	8,540
81%		142099	Expense - Overheads Allocated to Works	MFA	(778,878)	(628,616)	-	(150,262)
142 Total Public Works Overheads - Operating Expenditure					\$ -	\$ 20,884	\$ 6,505	\$ (20,884)

142 Public Works Overheads - Operating Revenue

142100	Revenue - Reimbursements Public Works Overheads	MFA	8,000	7,629	-	
142102	Revenue - Staff Training Funding/Reimbursements	MFA	1,000	-	-	
142103	Revenue - Self Insurance Bonus Pool	MFA	7,500	7,562	-	
142 Total Public Works Overheads - Operating Revenue			\$ 16,500	\$ 15,191	\$ -	

% of
Completion

		Resp Officer	Budget 30-Jun-20	Actual 30-Apr-20	Order Value 30-Apr-20	Variance Under/(Over)		
143 Plant Operation Costs - Operating Expenditure								
87%		143000	Expense - Administration Allocation Plant Operation Cos	MFA	35,092	30,380	-	4,712
78%		143001	Expense - Fuel & Oils	MOW	195,000	152,021	-	42,979
79%		143003	Expense - Parts & Repairs	MOW	180,000	142,661	4,680	37,339
63%		143004	Expense - Depot Plant Maintenance	MOW	40,000	25,295	-	14,705
123%		143005	Expense - Insurances & Licences - Plant	MFA	32,000	39,218	-	(7,218)
83%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	12,436	2,753	2,564
83%		143090	Expense - Depreciation - Plant	MFA	312,300	259,804	-	52,497
88%		143099	Expense - Plant Operation Costs Allocated to Works	MFA	(809,392)	(714,323)	-	(95,070)
143 Total Plant Operation Costs - Operating Expenditure					\$ -	\$ (52,508)	\$ 7,433	\$ 52,508
143 Plant Operation Costs - Operating Revenue								
		143100	Revenue - Sale of Scrap	MOW	100	-	-	
		143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	5,350	-	
143 Total Plant Operation Costs - Operating Revenue					\$ 5,100	\$ 5,350	\$ -	
144 Stock Fuels & Oils - Operating Revenue								
		144100	Revenue - Fuel Tax Credit	MFA	40,000	38,027	-	
144 Total Stock Fuels & Oils - Operating Revenue					\$ 40,000	\$ 38,027	\$ -	
146 Salaries & Wages - Operating Expenditure								
83%		146000	Expense - Gross Salaries & Wages	MFA	1,900,000	1,579,365	-	320,635
83%		146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,900,000)	(1,579,365)	-	(320,635)
141%		146002	Expense - Workers Compensation Payments	MFA	20,000	28,246	-	(8,246)
141%		146 Total Salaries & Wages - Operating Expenditure			\$ 20,000	\$ 28,246	\$ -	\$ (8,246)
146 Salaries & Wages - Operating Revenue								
		146100	Revenue - Workers Compensation Reimbursements	MFA	20,000	26,342	-	
146 Total Salaries & Wages - Operating Revenue					\$ 20,000	\$ 26,342	\$ -	
147 Unclassified - Operating Expenditure								
87%		147000	Expense - Administration Allocation Unclassified	MFA	5,029	4,354	-	675
11%		147001	Expense - Reimbursements Unclassified	MFA	2,000	230	-	1,770
36%		147005	Expense - Sundry Donations (CEO Delegation)	CEO	3,000	1,090	-	1,910
328%		147091	Expense - Loss on Sale of Assets - Unclassified	CEO	14,000	45,858	-	(31,858)
214%		147 Total Unclassified - Operating Expenditure			\$ 24,029	\$ 51,531	\$ -	\$ (27,502)
147 Unclassified - Operating Revenue								
		147101	Revenue - Reimbursements Unclassified	MFA	2,000	741	-	
147 Total Unclassified - Operating Revenue					\$ 2,000	\$ 741	\$ -	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE					\$ 82,009	\$ 81,131	\$ 14,847	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE					\$ 123,600	\$ 115,077		
TOTAL OPERATING EXPENDITURE					\$6,190,553	\$4,898,086	\$87,960	
TOTAL OPERATING REVENUE					\$4,119,273	\$3,853,194		