

**SHIRE OF CRANBROOK**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 28 February 2021**

**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 28 February 2021

Prepared by: Finance Administration Officer

Reviewed by: Manager of Finance and Administration

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

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

#### **BASIS OF ACCOUNTING**

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

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

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

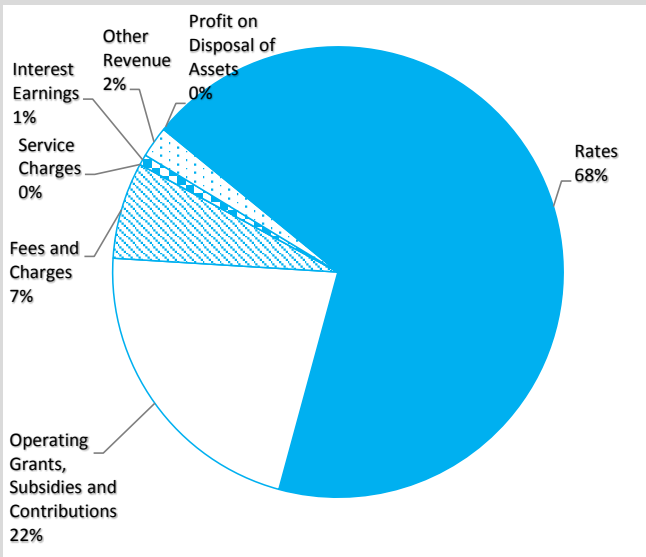
#### **CRITICAL ACCOUNTING ESTIMATES**

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

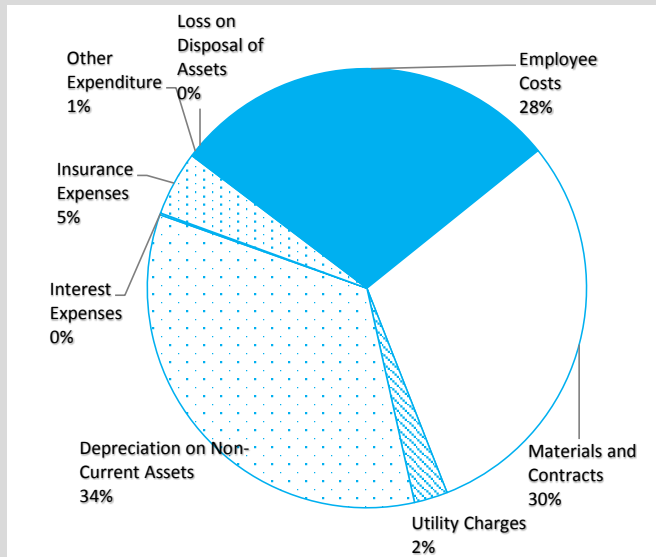
#### **ROUNDING OFF FIGURES**

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

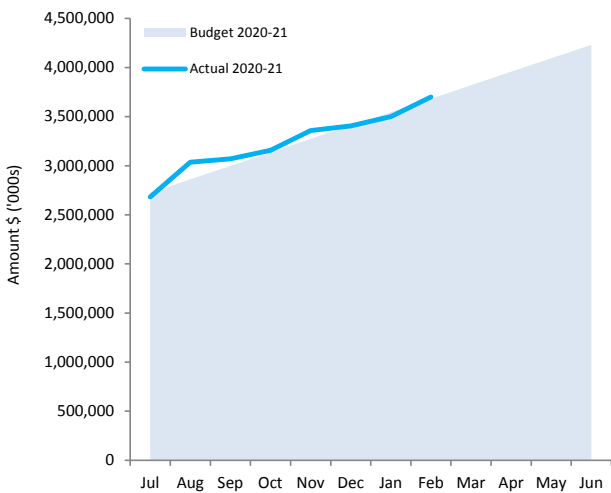
OPERATING REVENUE



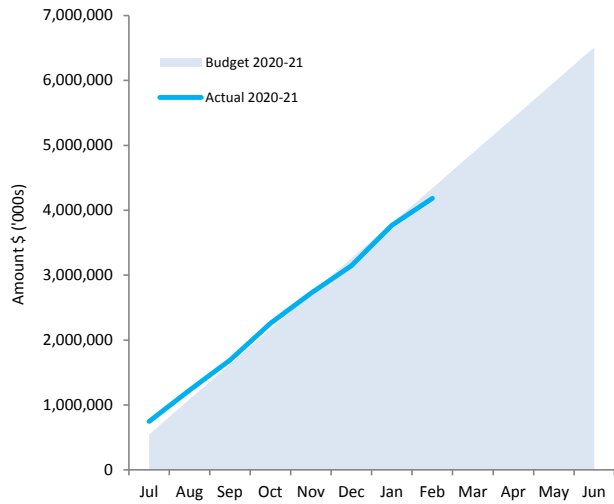
OPERATING EXPENSES



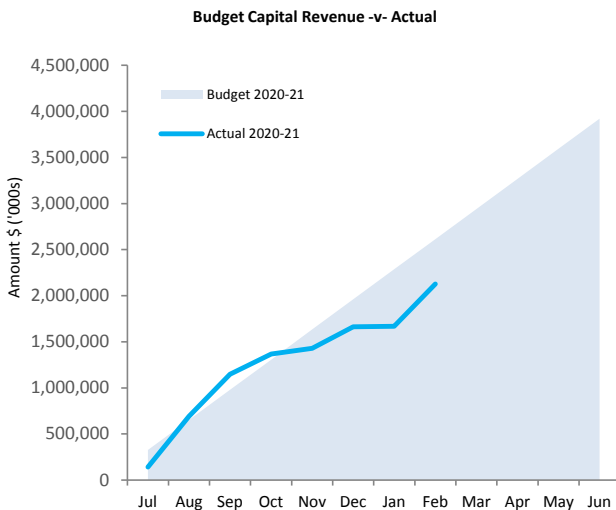
Budget Operating Revenues -v- Actual



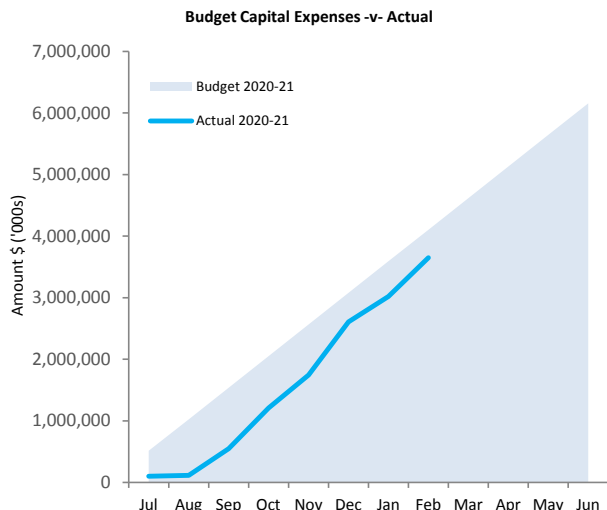
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2021

## STATUTORY REPORTING PROGRAMS

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

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	\$ 1,624,824	\$ 1,624,824	\$ 1,504,701	\$ (120,123)	% (7.39%)	
<b>Revenue from operating activities</b>							
Governance		40,400	26,933	11,638	(15,295)	(56.79%)	▼
General Purpose Funding		3,258,172	3,008,499	3,074,973	66,474	2.21%	
Law, Order and Public Safety		209,510	139,673	118,631	(21,042)	(15.07%)	▼
Health		450	300	636	336	112.00%	
Education and Welfare		10,000	6,667	8,000	1,333	19.99%	
Housing		93,100	62,066	62,181	115	0.19%	
Community Amenities		104,819	96,202	91,801	(4,401)	(4.57%)	
Recreation and Culture		34,700	23,133	22,495	(638)	(2.76%)	
Transport		182,568	121,712	179,956	58,244	47.85%	▲
Economic Services		190,750	127,167	83,475	(43,692)	(34.36%)	▼
Other Property and Services		106,100	70,733	46,171	(24,562)	(34.72%)	▼
		<b>4,230,569</b>	<b>3,683,085</b>	<b>3,699,957</b>	16,872		
<b>Expenditure from operating activities</b>							
Governance		(524,009)	(349,340)	(290,768)	58,572	16.77%	▼
General Purpose Funding		(139,210)	(92,807)	(84,269)	8,538	9.20%	
Law, Order and Public Safety		(552,912)	(368,608)	(375,087)	(6,479)	(1.76%)	
Health		(57,924)	(38,616)	(26,621)	11,995	31.06%	▼
Education and Welfare		(151,359)	(100,906)	(98,879)	2,027	2.01%	
Housing		(98,208)	(65,472)	(75,975)	(10,503)	(16.04%)	▲
Community Amenities		(621,754)	(414,503)	(432,180)	(17,677)	(4.26%)	
Recreation and Culture		(990,902)	(660,601)	(606,027)	54,574	8.26%	
Transport		(2,938,238)	(1,958,825)	(1,745,600)	213,225	10.89%	▼
Economic Services		(383,694)	(255,796)	(226,774)	29,022	11.35%	▼
Other Property and Services		(53,086)	(35,391)	(221,758)	(186,367)	(526.59%)	▲
		<b>(6,511,296)</b>	<b>(4,340,865)</b>	<b>(4,183,938)</b>	156,927		
Non-cash amounts excluded from operating activities	1(a)	2,452,020	1,634,680	1,412,052	(222,629)	(13.62%)	▼
<b>Amount attributable to operating activities</b>		<b>1,796,117</b>	<b>2,601,724</b>	<b>2,432,772</b>	(168,953)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,920,224	2,613,483	2,127,170	(486,313)	(18.61%)	▼
Proceeds from disposal of assets	7	480,000	300,618	300,618	0	0.00%	
Purchase of property, plant and equipment	8	(6,256,860)	(4,171,240)	(3,655,919)	515,321	12.35%	▼
<b>Amount attributable to investing activities</b>		<b>(1,856,636)</b>	<b>(1,257,139)</b>	<b>(1,228,130)</b>	29,008		
<b>Financing Activities</b>							
Repayment from Community Association loans	4	1,000	500	500	0	0.00%	
Transfer from Reserves	10	801,522	402,589	316,000	(86,589)	(21.51%)	▼
Repayment of Debentures	9	(67,595)	(67,595)	(67,595)	0	0.00%	
Transfer to Reserves	10	(674,408)	(497,574)	(497,574)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>60,519</b>	<b>(162,080)</b>	<b>(248,669)</b>	(86,589)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>1,182,505</b>	<b>955,973</b>			

KEY INFORMATION

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

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

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 28 FEBRUARY 2021

### 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 28 FEBRUARY 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,624,824	1,624,824	<b>1,504,701</b>	(120,123)	(7.39%)	
<b>Revenue from operating activities</b>							
Rates	6	2,509,152	2,509,152	<b>2,509,760</b>	608	0.02%	
Operating grants, subsidies and contributions	12(a)	1,034,484	689,656	<b>805,153</b>	115,497	16.75%	▲
Fees and charges		384,569	282,702	<b>256,932</b>	(25,770)	(9.12%)	
Interest earnings		53,200	35,467	<b>28,118</b>	(7,349)	(20.72%)	
Other revenue		222,164	148,109	<b>82,606</b>	(65,503)	(44.23%)	
Profit on disposal of assets	7	27,000	18,000	<b>17,389</b>	(611)	(3.39%)	
		<b>4,230,569</b>	<b>3,683,086</b>	<b>3,699,958</b>	16,872		▲
<b>Expenditure from operating activities</b>							
Employee costs		(1,629,232)	(1,086,155)	<b>(1,164,372)</b>	(78,217)	(7.20%)	▲
Materials and contracts		(1,936,083)	(1,290,722)	<b>(1,248,300)</b>	42,422	3.29%	▼
Utility charges		(172,300)	(114,867)	<b>(103,188)</b>	11,679	10.17%	▼
Depreciation on non-current assets		(2,464,320)	(1,642,880)	<b>(1,418,813)</b>	224,067	13.64%	▼
Interest expenses		(8,125)	(5,417)	<b>(5,434)</b>	(17)	(0.31%)	
Insurance expenses		(211,035)	(140,690)	<b>(199,226)</b>	(58,536)	(41.61%)	▲
Other expenditure		(75,501)	(50,334)	<b>(33,976)</b>	16,358	32.50%	▼
Loss on disposal of assets	7	(14,700)	(9,800)	<b>(10,628)</b>	(828)	(8.45%)	
		<b>(6,511,296)</b>	<b>(4,340,865)</b>	<b>(4,183,937)</b>	156,928		▲
Non-cash amounts excluded from operating activities							
	1(a)	2,452,020	1,634,680	<b>1,412,052</b>	(222,629)	(13.62%)	
<b>Amount attributable to operating activities</b>		<b>1,796,117</b>	<b>2,601,725</b>	<b>2,432,774</b>	(168,952)		
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	3,920,224	2,613,483	<b>2,127,170</b>	(486,313)	(18.61%)	▼
Proceeds from disposal of assets	7	480,000	300,618	<b>300,618</b>	0	0.00%	
Payments for property, plant and equipment	8	(6,256,860)	(4,171,240)	<b>(3,655,919)</b>	515,321	(12.35%)	▼
<b>Amount attributable to investing activities</b>		<b>(1,856,636)</b>	<b>(1,257,139)</b>	<b>(1,228,130)</b>	29,008		▼
<b>Financing Activities</b>							
Transfer from reserves	10	801,522	402,589	<b>316,000</b>	(86,589)	(21.51%)	
Repayments from Community Association Loans	4	1,000	500	<b>500</b>	0	0.00%	
Repayment of debentures	9	(67,595)	(67,595)	<b>(67,595)</b>	0	0.00%	
Transfer to reserves	10	(674,408)	(497,574)	<b>(497,574)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>60,519</b>	<b>(162,080)</b>	<b>(248,669)</b>	(86,589)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>1,182,506</b>	<b>955,973</b>			

**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)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(27,000)	(18,000)	(17,389)
Add: Loss on asset disposals	7	14,700	9,800	10,628
Add: Depreciation on assets		2,464,320	1,642,880	1,418,813
<b>Total non-cash items excluded from operating activities</b>		<b>2,452,020</b>	<b>1,634,680</b>	<b>1,412,052</b>

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

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

		Last Year Closing 30 Jun 2020	This Year Opening 01 Jul 2020	Year to Date 28 Feb 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(2,793,285)	(2,793,285)	(2,974,861)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(500)
Add: Borrowings	9	67,595	67,595	0
Add: Provisions - employee	11	394,633	394,633	394,633
<b>Total adjustments to net current assets</b>		<b>(2,332,057)</b>	<b>(2,332,057)</b>	<b>(2,580,728)</b>

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

**Current assets**

Cash and cash equivalents	2	3,840,444	3,840,444	4,111,277
Rates receivables	3	50,226	50,226	176,684
Receivables	3	748,981	748,981	49,115
Other current assets	4	27,106	27,106	28,404

**Less: Current liabilities**

Payables	5	(218,183)	(203,123)	(434,150)
Borrowings	9	(67,595)	(67,595)	0
Provisions	11	(394,633)	(394,633)	(394,633)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,332,057)</b>	<b>(2,332,057)</b>	<b>(2,580,728)</b>

**Closing Funding Surplus / (Deficit)** 1,504,700 1,669,349 955,972

**Adjusted Closing Funding Surplus / (Deficit)** **1,504,701** **1,669,349** **955,973**

**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			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	234,222	0	0	234,222	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	901,693	0	0	901,693	Bendigo	0.15%	At Call
Cash On Hand	Cash and cash equivalents	500	0	0	500	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	528,944	0	528,944	Bendigo	0.15%	At Call
<b>Term Deposits</b>								
Reserve Term Deposit	Cash and cash equivalents	0	2,445,918	0	2,445,918	Bendigo	0.30%	27/05/2021
<b>Total</b>		<b>1,136,416</b>	<b>2,974,862</b>	<b>0</b>	<b>4,111,277</b>			
<b>Grand Total</b>		<b>1,136,416</b>	<b>2,974,862</b>	<b>0</b>	<b>4,111,277</b>			

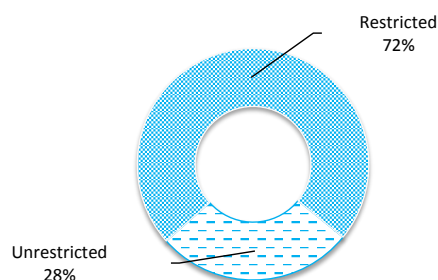
**KEY INFORMATION**

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
<b>\$4.11 M</b>	<b>\$1.14 M</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

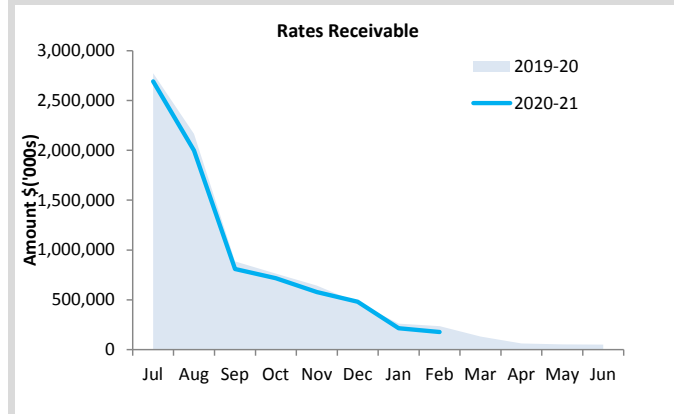
Rates Receivable	30 June 2020	28 Feb 21
	\$	\$
Opening Arrears Previous Years	50,226	50,226
Levied this year		2,509,759
Less - Collections to date	0	(2,383,301)
Equals Current Outstanding	50,226	<b>176,684</b>
<b>Net Rates Collectable</b>	<b>50,226</b>	<b>176,684</b>
% Collected		93.1%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	12,674	8,898	1,459	4,351	27,378
Percentage	0%	46.3%	32.5%	5.3%	15.9%	
<b>Balance per Trial Balance</b>						
Sundry receivable						27,378
GST receivable						21,737
<b>Total Receivables General Outstanding</b>						<b>49,115</b>

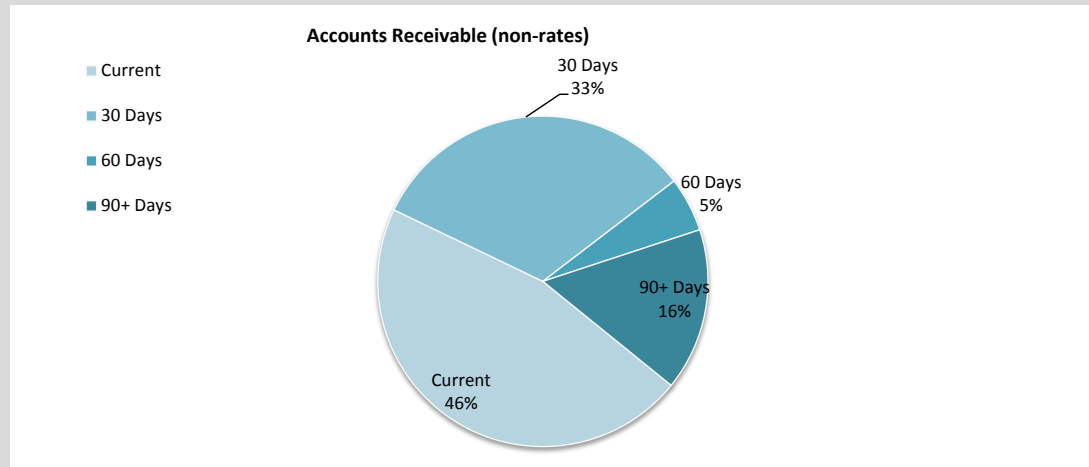
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



Collected	Rates Due
<b>93.1%</b>	<b>\$176,684</b>



<b>Debtors Due</b>
<b>\$49,115</b>
<b>Over 30 Days</b>
<b>54%</b>
<b>Over 90 Days</b>
<b>15.9%</b>

Other Current Assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 28 February 2021
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	1,000	0	500	500
<b>Inventory</b>				
Fuel and materials	26,106	1,798	0	27,904
<b>Total Other Current assets</b>				<b>28,404</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### 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

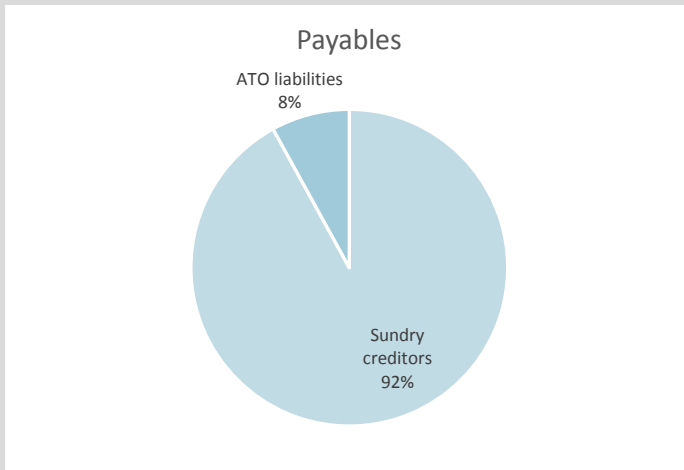
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	375,286	0	0	0	375,286
Percentage	0%	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>						
Sundry creditors		399,429				399,429
ATO liabilities		34,721				34,721
<b>Total Payables General Outstanding</b>						<b>434,150</b>

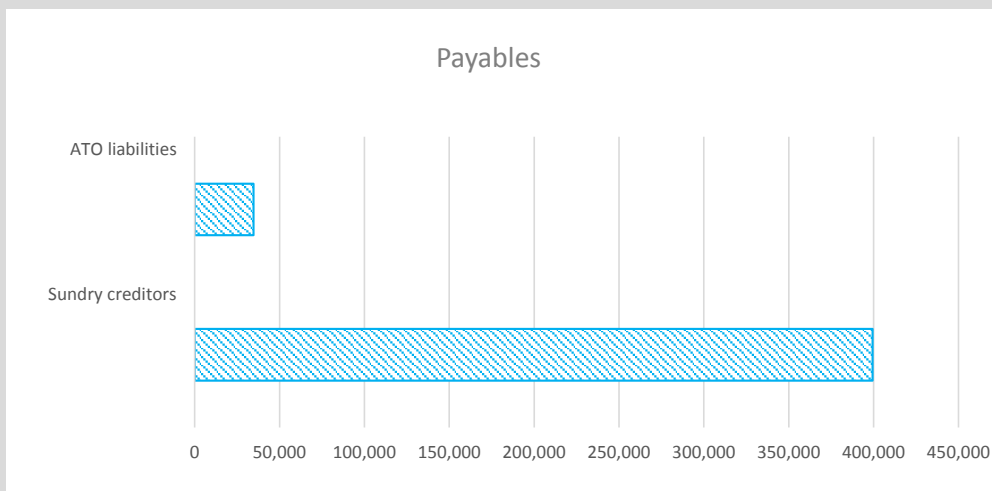
Amounts shown above include GST (where applicable)

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.



<b>Creditors Due</b>
<b>\$434,150</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

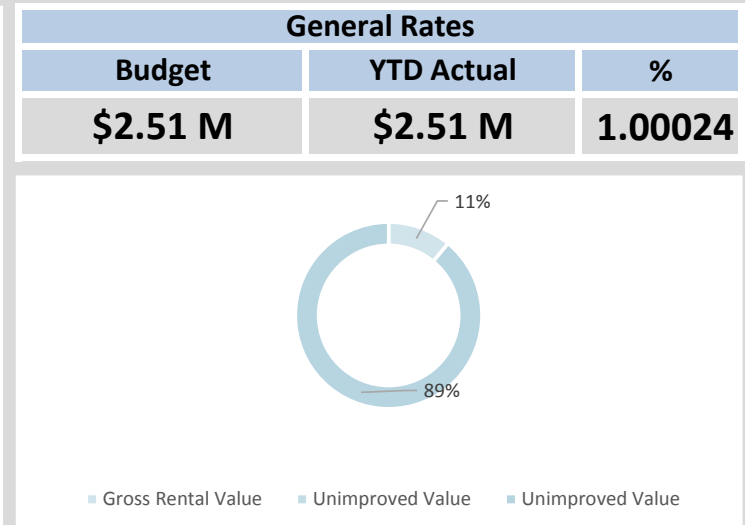
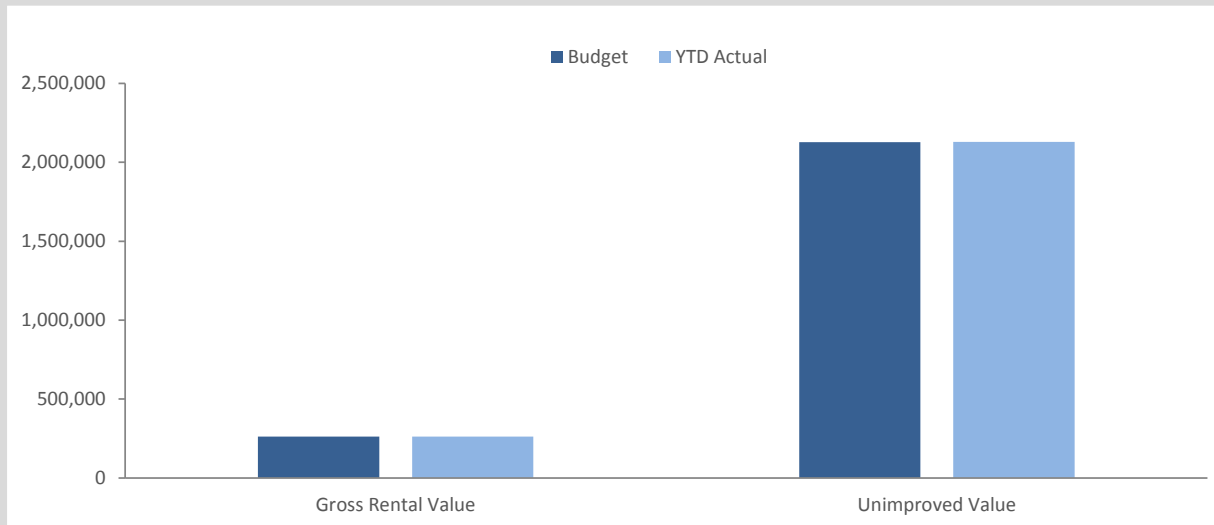
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**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
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Gross Rental Value	0.116820	244	2,249,876	262,837	0	0	262,837	262,837	77		262,914
<b>Unimproved Value</b>											
Unimproved Value	0.007890	421	269,932,000	2,128,415	100	0	2,128,515	2,128,415	710		2,129,125
<b>Sub-Total</b>		<b>665</b>	<b>272,181,876</b>	<b>2,391,252</b>	<b>100</b>	<b>0</b>	<b>2,391,352</b>	<b>2,391,252</b>	<b>788</b>	<b>0</b>	<b>2,392,039</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
Gross Rental Value	620	147	225,580	91,140	0	0	91,140	91,140	(620)		90,520
<b>Unimproved Value</b>											
Unimproved Value	620	43	2,083,600	26,660	0	0	26,660	26,660	540		27,200
<b>Sub-Total</b>		<b>190</b>	<b>2,309,180</b>	<b>117,800</b>	<b>0</b>	<b>0</b>	<b>117,800</b>	<b>117,800</b>	<b>(80)</b>	<b>0</b>	<b>117,720</b>
<b>Amount from General Rates</b>							<b>2,509,152</b>				<b>2,509,759</b>
<b>Total General Rates</b>							<b>2,509,152</b>		<b>708</b>		<b>2,509,759</b>

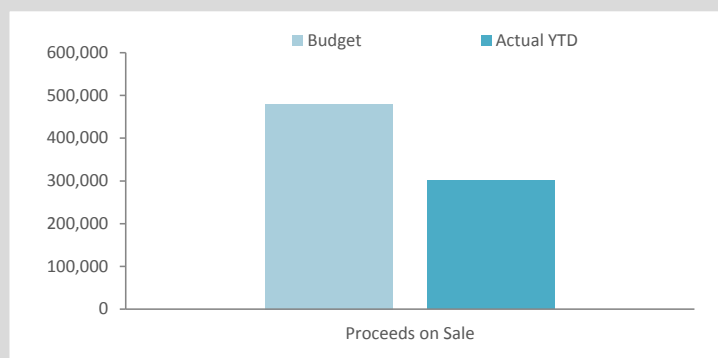
**KEY INFORMATION**

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	Value			Proceeds	Value		
	<b>Land and buildings</b>		\$	\$	\$	\$	\$	\$	\$	
763	Land - 8A Currie Street		40,000	40,000	0	0		0	0	
521	Unit - 8A Currie Street		93,000	110,000	17,000	0		0	0	
	<b>Plant and equipment</b>									
	<b>Governance</b>									
833	Holden Colorado 4x4 Crew Cab	CB1	35,700	32,000	0	(3,700)	35,781	32,727	0	(3,054)
832	Holden Trailblazer	CB01	32,500	32,000	0	(500)	30,377	34,545	4,169	0
758	Ricoh B&W Printer		5,000	1,000	0	(4,000)	4,465	1,000	0	(3,465)
	<b>Transport</b>									
831	Holden Trailblazer	CB00	32,500	32,000	0	(500)	30,377	34,091	3,714	0
828	Holden Colorado Dual Cab Ute	CB06	30,000	29,000	0	(1,000)	31,521	29,091	0	(2,431)
820	Holden Colorado Ute	CB04	24,500	23,500	0	(1,000)	22,679	23,636	958	0
821	Holden Colorado Ute	CB08	27,500	25,000	0	(2,500)	26,783	25,455	0	(1,329)
819	Holden Colorado Ute	CB05	25,500	25,000	0	(500)	24,413	25,455	1,041	0
818	Holden Colorado Ute	007FR	24,000	23,500	0	(500)	21,341	23,636	2,296	0
730	JCB Skid Steer Loader	CB005	25,500	25,000	0	(500)			0	0
733	Hino Water Truck	CB002	70,000	80,000	10,000	0	62,970	68,182	5,212	0
799	Traffic Counters x 2		2,000	2,000	0	0	3,149	2,800	0	(349)
			<b>467,700</b>	<b>480,000</b>	<b>27,000</b>	<b>(14,700)</b>	<b>293,857</b>	<b>300,618</b>	<b>17,389</b>	<b>(10,628)</b>

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$480,000</b>	<b>\$300,618</b>	<b>63%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

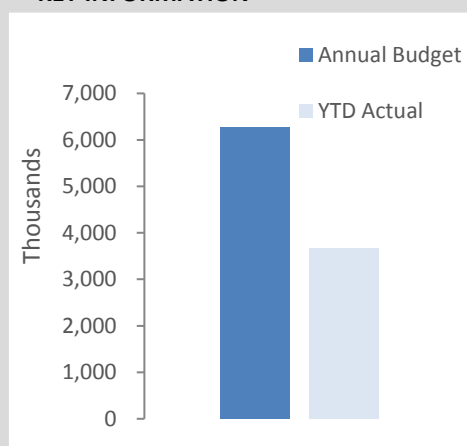
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

<b>Capital Acquisitions</b>	<b>Adopted Budget</b>	<b>YTD Actual</b>
	\$	\$
Buildings - non-specialised	1,087,063	769,326
Buildings - specialised	577,106	40,274
Furniture and equipment	17,000	12,100
Plant and equipment	861,500	657,502
Infrastructure - Roads	2,032,722	1,396,123
Infrastructure - Other	570,000	276,353
Infrastructure - Footpaths	441,469	96,957
Infrastructure - Drainage	400,000	144,563
Infrastructure - Bridges	270,000	262,720
<b>Capital Expenditure Totals</b>	<b>6,256,860</b>	<b>3,655,919</b>
<b>Capital Acquisitions Funded By:</b>		
	\$	\$
Capital grants and contributions	3,920,224	2,127,170
Other (Disposals & C/Fwd)	480,000	300,618
Cash Backed Reserves		
Plant Reserve	113,500	0
Building Asset Management Reserve	0	20,000
Furniture and Equipment Reserve	17,000	12,100
Rate Discount Reserve	301,522	21,180
Bridges	270,000	262,720
Contribution - operations	1,154,614	912,130
<b>Capital Funding Total</b>	<b>6,256,860</b>	<b>3,655,919</b>

**SIGNIFICANT ACCOUNTING POLICIES**

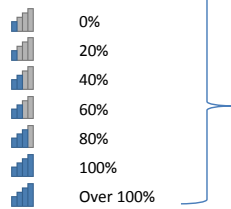
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$6.26 M</b>	<b>\$3.66 M</b>	<b>58%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.92 M</b>	<b>\$2.13 M</b>	<b>54%</b>

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			
	<b>Buildings - specialised</b>				
	112204	Capital Expense - Lake Poorrarecup Ablution Block	440,000	0	440,000
29%	121209	Capital Expense - Depot Upgrade Cranbrook	137,106	40,274	96,832
7%	<b>Buildings - specialised Total</b>	<b>577,106</b>	<b>40,274</b>	<b>536,832</b>	
	<b>Buildings - non-specialised</b>				
103%	051203	Capital Expense - Tunney Fire Shed	509,340	526,080	(16,740)
27%	107207	Capital Expense - Aged Care Development	167,723	46,016	121,707
168%	132212	Capital Expense - Caretaker House Upgrade	10,000	16,822	(6,822)
45%	132214	Capital Expense - Frankland River Caravan Park Upgrade	400,000	180,408	219,592
71%	<b>Buildings - non-specialised Total</b>	<b>1,087,063</b>	<b>769,326</b>	<b>317,737</b>	
	<b>Furniture &amp; Equipment</b>				
71%	042204	Capital Expense - Major Office Equipment	17,000	12,100	4,900
71%	<b>Furniture &amp; Equipment Total</b>	<b>17,000</b>	<b>12,100</b>	<b>4,900</b>	
	<b>Plant &amp; Equipment</b>				
103%	042212	Capital Expense - Admin Vehicles	113,000	116,011	(3,011)
	053200	Capital Expense - Emergency Capital Equipment	0	6,091	(6,091)
	133201	Capital Expense - Building Vehicles	30,000	31,693	(1,693)
101%	143200	Capital Expense - Works Passenger Vehicles	267,000	270,727	(3,727)
52%	143201	Capital Expense - Heavy Plant & Equipment Purchases	451,500	232,981	218,519
76%	<b>Plant &amp; Equipment Total</b>	<b>861,500</b>	<b>657,502</b>	<b>203,998</b>	
	<b>Infrastructure - Bridges</b>				
97%	121200	Capital Expense - Bridge Program Works	270,000	262,720	7,280
97%	<b>Infrastructure - Bridges Total</b>	<b>270,000</b>	<b>262,720</b>	<b>7,280</b>	
	<b>Infrastructure - Footpaths</b>				
22%	121212	Capital Expense - Footpaths	441,469	96,957	344,512
22%	<b>Infrastructure - Footpaths Total</b>	<b>441,469</b>	<b>96,957</b>	<b>344,512</b>	
	<b>Infrastructure - Drainage</b>				
36%	121217	Capital Expense - Frankland River Drainage	400,000	144,563	255,437
36%	<b>Infrastructure - Drainage Total</b>	<b>400,000</b>	<b>144,563</b>	<b>255,437</b>	
	<b>Infrastructure - Roads</b>				
90%	121201	Capital Expense - Regional Road Group Construction	1,337,000	1,208,495	128,505
32%	121202	Capital Expense - Council Funded Road Construction	188,000	60,709	127,291
22%	121203	Capital Expense - Roads to Recovery Construction	323,722	71,445	252,277
30%	121204	Capital Expense - Black Spot Construction	184,000	55,474	128,526
69%	<b>Infrastructure - Roads Total</b>	<b>2,032,722</b>	<b>1,396,123</b>	<b>636,599</b>	
	<b>Infrastructure - Other</b>				
30%	113220	Capital Expense - Cranbrook Youth and Community Precinct	400,000	119,906	280,095
92%	132217	Capital Expense - Sukey Hill Upgrade	170,000	156,447	13,553
48%	<b>Infrastructure - Other Total</b>	<b>570,000</b>	<b>276,353</b>	<b>293,647</b>	
58%	<b>Grand Total</b>	<b>6,256,860</b>	<b>3,655,919</b>	<b>2,600,941</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

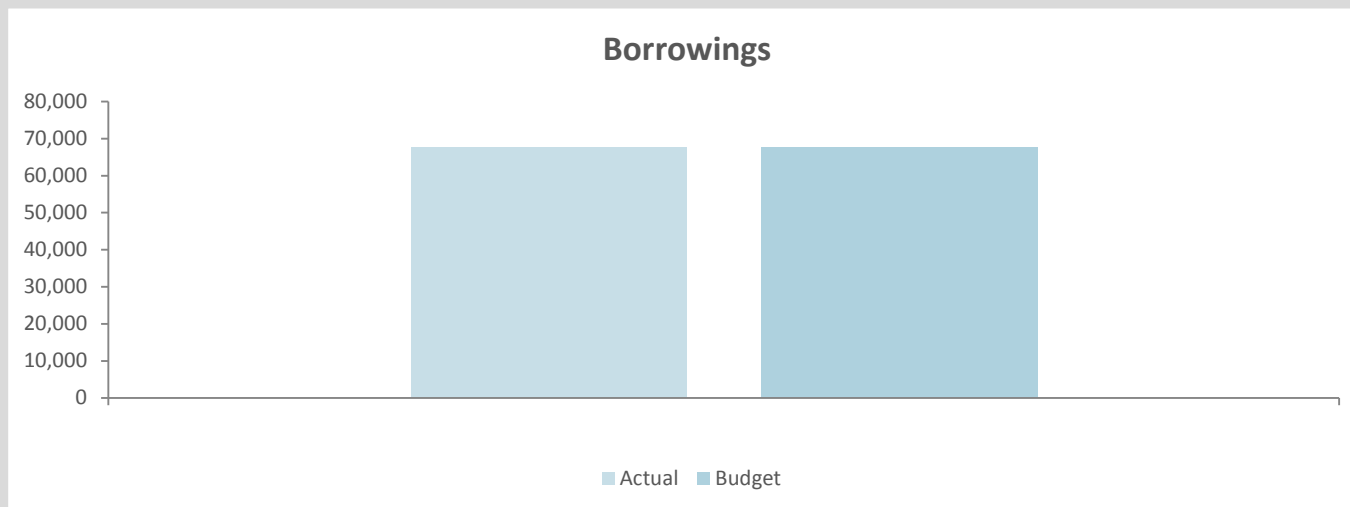
**Repayments - Borrowings**

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 75 - Currie Street Units	19,566	0	0	19,566	19,566	0	0	740	947
Loan 77 - Lot 9 Edward Street MOW Residence	135,333	0	0	31,725	31,725	103,608	103,608	4,079	6,431
<b>Recreation and culture</b>									
Loan 76 Frederick Square Pavilion	16,305	0	0	16,305	16,305	0	0	616	747
	171,204	0	0	67,595	67,595	103,608	103,608	5,434	8,125
<b>Total</b>	171,204	0	0	67,595	67,595	103,608	103,608	5,434	8,125
Current borrowings	67,595					0			
Non-current borrowings	103,608					103,608			
	171,203					103,608			

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.

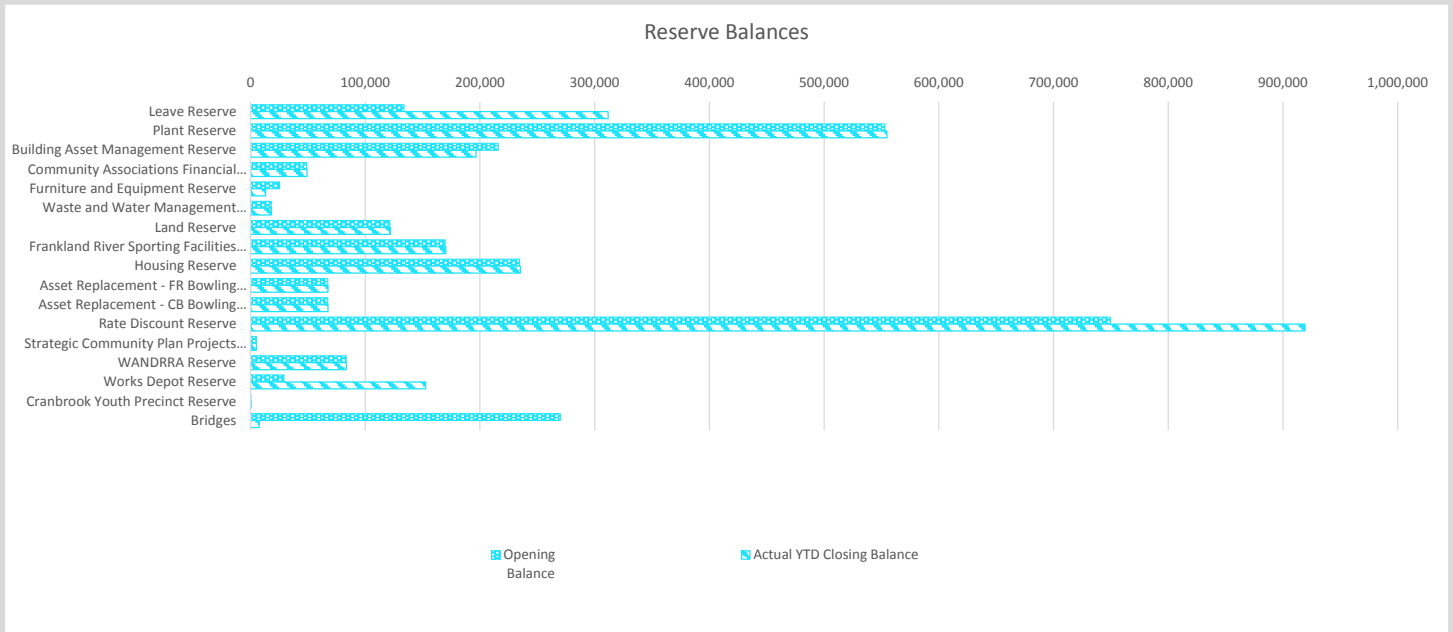


<b>Principal Repayments</b>	<b>\$67,595</b>
<b>Interest Earned</b>	<b>\$28,118</b>
<b>Interest Expense</b>	<b>\$5,434</b>
<b>Reserves Bal</b>	<b>\$2.97 M</b>
<b>Loans Due</b>	<b>\$.1 M</b>

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	133,819	1,338	927	177,000	177,000	(79,500)		232,657	311,746
Plant Reserve	553,053	5,531	1,664	0	0	(113,500)		445,084	554,717
Building Asset Management Reserve	215,879	2,159	649	0	0	(20,000)	(20,000)	198,038	196,528
Community Associations Financial Assistanc	49,113	491	148	0	0	0		49,604	49,261
Furniture and Equipment Reserve	25,305	253	76	0	0	(17,000)	(12,100)	8,558	13,281
Waste and Water Management Reserve	18,202	182	55	0	0	0		18,384	18,257
Land Reserve	121,548	1,215	363	0	0	0		122,763	121,911
Frankland River Sporting Facilities Reserve	169,713	1,697	510	0	0	0		171,410	170,223
Housing Reserve	234,619	2,346	706	150,000	0	0		386,965	235,325
Asset Replacement - FR Bowling Green Rese	67,281	673	202	5,000	0	0		72,954	67,483
Asset Replacement - CB Bowling Green Rese	67,275	673	202	5,000	0	0		72,948	67,477
Rate Discount Reserve	749,493	7,495	2,812	188,174	188,174	(301,522)	(21,180)	643,640	919,299
Strategic Community Plan Projects Reserve	5,067	51	15	0	0	0		5,118	5,082
WANDRRA Reserve	83,358	834	251	0	0	0		84,192	83,609
Works Depot Reserve	29,266	293	452	123,000	123,000	0		152,559	152,718
Cranbrook Youth Precinct Reserve	294	3	1	1,000	0	0		1,297	295
Bridges	270,000	0	367	0	0	(270,000)	(262,720)	0	7,647
	<b>2,793,285</b>	<b>25,234</b>	<b>9,400</b>	<b>649,174</b>	<b>488,174</b>	<b>(801,522)</b>	<b>(316,000)</b>	<b>2,666,171</b>	<b>2,974,861</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 28 February 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual and sick leave		274,479	0	0	274,479
Long service leave		120,154	0	0	120,154
<b>Contract Liabilities</b>					
<b>Total Other Current liabilities</b>		544,221			394,633
<b>Amounts shown above include GST (where applicable)</b>					

#### 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 28 FEBRUARY 2021

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>										
<b>General purpose funding</b>										
032100	111	Financial Assistance Grant	0	0	0	0	365,111	365,111	365,111	277,664
032101	111	Local Roads Grant	0	0	0	0	279,863	279,863	279,863	213,995
<b>Law, order, public safety</b>										
051100	110	DFES - ESL Grant	0	0	0	0	71,886	71,886	71,886	53,915
<b>Education and welfare</b>										
082101	110	Healthways - Bike Rescue Program	0	0	0	0	3,000	3,000	3,000	3,000
082101	110	DoC - Youth Week	0	0	0	0	1,000	1,000	1,000	0
082101	110	DoC - Youth Engagement Program	0	0	0	0	5,000	5,000	5,000	5,000
084100	110	DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000	1,000	0
<b>Transport</b>										
122102	110	MRWA - Direct Grant	0	0	0	0	158,956	158,956	158,956	158,956
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885,816</b>	<b>885,816</b>	<b>0</b>	<b>885,816</b>
<b>Operating Contributions</b>										
<b>General purpose funding</b>										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	42,346	42,346	42,346	42,425
<b>Law, order, public safety</b>										
051120	120	DFES - CESM Contribution	0	0	0	0	92,710	92,710	92,710	41,852
053101	120	RSC - Community Safety Fund	0	0	0	0	0	0	0	1,846
<b>Recreation and culture</b>										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000	5,000	0
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	5,000
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	1,500
<b>Transport</b>										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,612	1,612	1,612	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,668</b>	<b>148,668</b>	<b>0</b>	<b>148,668</b>
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,034,484</b>	<b>1,034,484</b>	<b>0</b>	<b>1,034,484</b>
										<b>805,153</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021

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)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Non-Operating Grants and Subsidies</b>											
<b>Law, order, public safety</b>											
051302	113	ESL GRANT - Tunney Fire Shed	0	0	0	0	443,413	443,413		443,413	460,473
053300	115	Funding for Emergency Equipment	0	0	0	0	0	0		0	6,364
<b>Community amenities</b>											
107301	114	BBRF - Independent Living Units	0	0	0	0	84,094	84,094		84,094	0
107301	113	GSRAAP - Independent Living Units	0	0	0	0	82,526	82,526		82,526	15,477
<b>Recreation and culture</b>											
112302	113	DoT RBFS - Lake Poorrarecup Ablutions	0	0	0	0	330,000	330,000		330,000	0
113220	114	Drought Communities Program	0	0	0	0	1,000,000	1,000,000		1,000,000	454,545
<b>Transport</b>											
122300	113	Road Project Grant	0	0	0	0	891,333	891,333		891,333	713,066
122301	114	Roads to Recovery Grant	0	0	0	0	323,722	323,722	0	323,722	132,444
122305	113	Black Spot Grant	0	0	0	0	122,667	122,667		122,667	49,066
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	0	441,469	441,469		441,469	220,735
<b>Economic services</b>											
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	150,000	150,000	0	150,000	75,000
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,869,224</b>	<b>3,869,224</b>	<b>0</b>	<b>3,869,224</b>	<b>2,127,170</b>
<b>Non-Operating Contributions</b>											
107301	116	DARWINIA - Independent Living Units	0	0	0	0	50,000	50,000		50,000	0
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	1,000	1,000		1,000	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,000</b>	<b>51,000</b>	<b>0</b>	<b>51,000</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,920,224</b>	<b>3,920,224</b>	<b>0</b>	<b>3,920,224</b>	<b>2,127,170</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 13  
TRUST FUND**

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 28 Feb 2021
	\$	\$	\$	\$
Staff Housing Bonds	0	0	0	0
DoT Licensing	0	0	0	0
Housing Deposit - Frahm & Challenor	0	0	0	0
Sundry Trust (Stirlings Gliding Club + CB Art Group)	0	0	0	0
Councillor Nomination Deposit	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**KEY INFORMATION**

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2020	Received	Paid	28 Feb 2021
	Opening Balance	Amount	Amount	Closing Balance

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

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

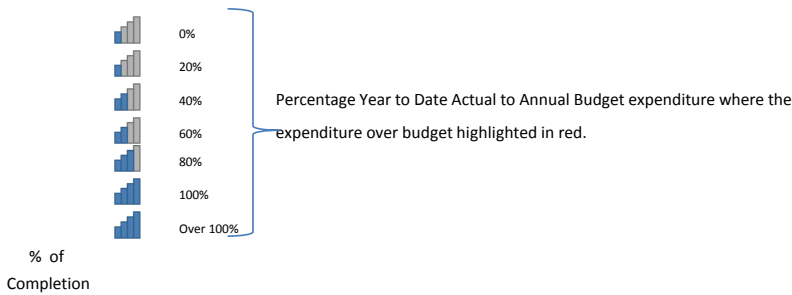
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	(15,295)	(56.79%)	▼ Timing	Delayed income
Law, Order and Public Safety	(21,042)	(15.07%)	▼ Timing	Delayed income
Transport	58,244	47.85%	▲ Timing	Income received early
Economic Services	(43,692)	(34.36%)	▼ Timing	Delayed income
Other Property and Services	(24,562)	(34.72%)	▼ Timing	Delayed income
<b>Expenditure from operating activities</b>				
Governance	58,572	16.77%	▼ Timing	Delayed expenses
Health	11,995	31.06%	▼ Timing	Delayed expenses
Housing	(10,503)	(16.04%)	▲ Timing	Building maintenance expenses
Transport	213,225	10.89%	▼ Timing	Delayed expenses
Economic Services	29,022	11.35%	▼ Timing	Delayed expenses
Other Property and Services	(186,367)	(526.59%)	▲ Timing	Insurance and some other costs already paid
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(486,313)	(18.61%)	▼ Timing	Delayed income
Capital Acquisitions	515,321	12.35%	▼ Timing	Some capital projects not yet started



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 16  
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



<b>04 GOVERNANCE</b>	
<b>042 Governance - General - Capital Expenditure</b>	
71%	042204 Capital Expense - Major Office Equipment
103%	042212 Capital Expense - Admin Vehicles
99%	<b>042 Total Governance - General - Capital Expenditure</b>

**04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE**

**04 TOTAL GOVERNANCE - CAPITAL REVENUE**

<b>05 LAW ORDER &amp; PUBLIC SAFETY</b>	
<b>051 Fire Prevention - Capital Expenditure</b>	
103%	051203 Capital Expense - Tunney Fire Shed
103%	<b>051 Total Fire Prevention - Capital Expenditure</b>

**051 Fire Prevention - Capital Revenue**

051302 Capital Revenue - ESL Grant Tunney Fire Shed
<b>051 Fire Prevention - Capital Revenue</b>

**053 Other Law Order Public Safety - Capital Expenditure**

053200 Capital Expense - Emergency Capital Equipment
<b>053 Other Law Order Public Safety - Capital Expenditure</b>

**053 Other Law Order Public Safety - Capital Revenue**

053300 Capital Revenue - Funding for Emergency Equipment
<b>053 Other Law Order Public Safety - Capital Revenue</b>

**05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE**

**05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE**

**COMMUNITY AMENITIES**

**107 Other Community Amenities - Capital Expenditure**

27%	107207 Capital Expense - Aged Care Development
27%	<b>107 Total Other Community Amenities - Capital Expenditure</b>

**107 Other Community Amenities - Capital Revenue**

107301 Capital Revenue - Grant for Aged Care Development
<b>107 Total Other Community Amenities - Capital Revenue</b>

**10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE**

**10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE**

**11 RECREATION & CULTURE**

**112 Swimming Areas & Beaches - Capital Expenditure**

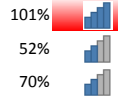
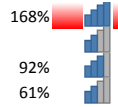
112204 Capital Expense - Lake Poorrarecup Ablution Block
<b>112 Total Swimming Areas &amp; Beaches - Capital Expenditure</b>

RESP OFFICER	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
MFA	17,000	\$ 12,100	\$ -	4,900
MOW	113,000	\$ 116,011	\$ -	(3,011)
	<b>\$ 130,000</b>	<b>\$ 128,111</b>	<b>\$ -</b>	<b>\$ 1,889</b>
	<b>\$ 130,000</b>	<b>\$ 128,111</b>	<b>\$ -</b>	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
MFA	509,340	\$ 526,080	\$ -	(16,740)
	<b>\$ 509,340</b>	<b>\$ 526,080</b>	<b>\$ -</b>	<b>\$ (16,740)</b>
MFA	443,413	\$ 460,473		
	<b>\$ 443,413</b>	<b>\$ 460,473</b>		
MFA	-	\$ 6,091	\$ -	(6,091)
	<b>\$ -</b>	<b>\$ 6,091</b>	<b>\$ -</b>	<b>\$ (6,091)</b>
MFA	-	\$ 6,364		
	<b>\$ -</b>	<b>\$ 6,364</b>		
	<b>\$ 509,340</b>	<b>\$ 532,171</b>	<b>\$ -</b>	<b>\$ (22,831)</b>
	<b>\$ 443,413</b>	<b>\$ 466,837</b>		
CEO	167,723	\$ 46,016	\$ -	121,707
	<b>\$ 167,723</b>	<b>\$ 46,016</b>	<b>\$ -</b>	<b>\$ 121,707</b>
CEO	216,620	\$ 15,477		
	<b>\$ 216,620</b>	<b>\$ 15,477</b>		
	<b>\$ 167,723</b>	<b>\$ 46,016</b>	<b>\$ -</b>	
	<b>\$ 216,620</b>	<b>\$ 15,477</b>		
MOW	440,000	\$ -	\$ -	440,000
	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,000</b>

% of  
Completion

		RESP OFFICER	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
<b>112 Swimming Areas &amp; Beaches - Capital Revenue</b>						
	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	MOW	330,000	\$ -	
<b>112 Total Swimming Areas &amp; Beaches - Capital Revenue</b>						
<hr/>						
<b>113 Other Recreation &amp; Sport - Capital Expenditure</b>						
30%	113220	Capital Expense - Cranbrook Youth and Community Precir	CDO	400,000	\$ 119,906	\$ - 280,095
<b>113 Total Other Recreation &amp; Sport - Capital Expenditure</b>						
<hr/>						
<b>113 Other Recreation &amp; Sport - Capital Revenue</b>						
	113303	Capital Revenue - Contributions & Donations Other Rec &	MFA	1,000	\$ -	
	113324	Capital Revenue - Drought Communities Program	MFA	1,000,000	\$ 454,545	
<b>113 Total Other Recreation &amp; Sport - Capital Revenue</b>						
<hr/>						
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL EXPENDITURE</b>						
<hr/>						
<b>\$ 840,000 \$ 119,906 \$ -</b>						
<hr/>						
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL REVENUE</b>						
<hr/>						
<b>\$ 1,331,000 \$ 454,545</b>						
<hr/>						
<b>12 TRANSPORT</b>						
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>						
	121200	Capital Expense - Bridge Program Works				
71%	BR272	Bridge 272 Refurbishment	MOW	120,000	\$ 85,000	\$ - 35,000
#DIV/0!	BR275A	Bridge 275A Refurbishment	MOW	-	\$ 27,720	\$ - (27,720)
100%	BR489	Bridge 489 Refurbishment	MOW	150,000	\$ 150,000	\$ - 0
97%	Sub Total Capital Expense - Bridge Program Works			<b>\$ 270,000</b>	<b>\$ 262,720</b>	<b>\$ - \$ 7,280</b>
<hr/>						
	121201	Capital Expense - Regional Road Group Construction				
77%	RG532	Frankland Rocky Gully Road	MOW	195,000	\$ 150,792	\$ - 44,208
94%	RG560	Kojonup Frankland Road	MOW	345,000	\$ 324,541	\$ - 20,459
80%	RG003	Salt River Road	MOW	275,000	\$ 220,410	\$ - 54,590
93%	RG007	Shamrock Road	MOW	252,000	\$ 233,607	\$ - 18,393
103%	RG010	Martagallup Road	MOW	270,000	\$ 279,145	\$ - (9,145)
90%	Sub Total Capital Expense - Regional Road Group Construction			<b>\$ 1,337,000</b>	<b>\$ 1,208,495</b>	<b>\$ - \$ 128,505</b>
<hr/>						
	121202	Capital Expense - Council Funded Road Construction				
	CF087	Hardy Street	MOW	29,000	\$ -	\$ - 29,000
	CF086	Rubbish Tip Road	MOW	26,000	\$ -	\$ - 26,000
42%	CF110	Racecourse Road	MOW	33,000	\$ 13,756	\$ - 19,244
47%	CF024	Newton Road	MOW	100,000	\$ 46,953	\$ - 53,047
32%	Sub Total Capital Expense - Council Funded Road Construction			<b>\$ 188,000</b>	<b>\$ 60,709</b>	<b>\$ - \$ 127,291</b>
<hr/>						
	121203	Capital Expense - Roads to Recovery Construction				
30%	AU001	Yeriminup Road	MOW	203,722	\$ 61,392	\$ - 142,330
8%	AU047	Boyup Brook Cranbrook Road	MOW	120,000	\$ 10,054	\$ - 109,946
22%	Sub Total Capital Expense - Roads to Recovery Construction			<b>\$ 323,722</b>	<b>\$ 71,445</b>	<b>\$ - \$ 252,277</b>
<hr/>						
	121204	Capital Expense - Black Spot Construction				
43%	BS523	Wingebellup Kojonup Frankland Road	MOW	122,000	\$ 52,428	\$ - 69,572
5%	BS532	Wingebellup Frankland Rocky Gully Road	MOW	62,000	\$ 3,046	\$ - 58,954
30%	Sub Total Capital Expense - Commodity Route Construction			<b>\$ 184,000</b>	<b>\$ 55,474</b>	<b>\$ - \$ 128,526</b>
<hr/>						
29%	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	137,106	\$ 40,274	\$ 15,000 96,832
22%	121212	Capital Expense - Footpaths	MOW	441,469	\$ 96,957	\$ 331,577 344,512
36%	121217	Capital Expense - Frankland River Drainage	MOW	400,000	\$ 144,563	\$ 190,090 255,437
59%	<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Expend</b>			<b>\$ 3,281,297</b>	<b>\$ 1,940,637</b>	<b>\$ 536,667 \$ 1,340,660</b>
<hr/>						
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>						
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	891,333	\$ 713,066	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ 132,444	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	122,667	\$ 49,066	
	122309	Capital Revenue - Local Roads & Community Infrastructur	MOW	441,469	\$ 220,735	
<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>						
<hr/>						
<b>\$ 1,779,191 \$ 1,115,311</b>						

% of  
Completion

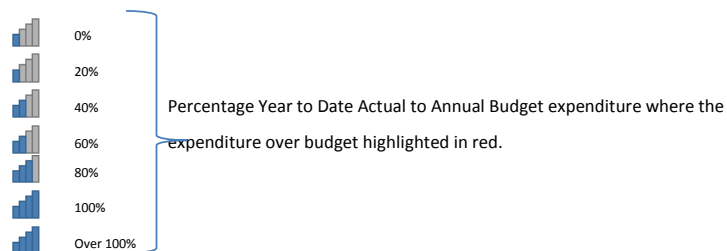


	RESP OFFICER	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
<b>12 TOTAL TRANSPORT - CAPITAL EXPENDITURE</b>		<b>\$ 3,281,297</b>	<b>\$ 1,940,637</b>	<b>\$ 536,667</b>	
<b>12 TOTAL TRANSPORT - CAPITAL REVENUE</b>		<b>\$ 1,779,191</b>	<b>\$ 1,115,311</b>		
<b>13 ECONOMIC SERVICES</b>					
<b>132 Tourism &amp; Area Promotion - Capital Expenditure</b>					
132212 Capital Expense - Caretaker House Upgrade	MFA	10,000	\$ 16,822	\$ -	(6,822)
132214 Capital Expense - Frankland River Caravan Park Upgrade	CDO	400,000	\$ 180,408	\$ 76,132	219,592
132217 Capital Expense - Sukey Hill Upgrade	CDO	170,000	\$ 156,447	\$ 68,000	13,553
<b>132 Total Tourism &amp; Area Promotion - Capital Expenditure</b>		<b>\$ 580,000</b>	<b>\$ 353,677</b>	<b>\$ 144,132</b>	<b>\$ 226,323</b>
<b>132 Tourism &amp; Area Promotion - Capital Revenue</b>					
132300 Capital Revenue - Grant for Frankland River Caravan Park	CDO	150,000	\$ 75,000		
<b>132 Total Tourism &amp; Area Promotion - Capital Revenue</b>		<b>\$ 150,000</b>	<b>\$ 75,000</b>		
<b>133 Building Control - Capital Expenditure</b>					
133201 Capital Expense - Building Vehicles	MOW	30,000	\$ 31,693	\$ -	(1,693)
<b>133 Total Building Control - Capital Expenditure</b>		<b>\$ 30,000</b>	<b>\$ 31,693</b>	<b>\$ -</b>	<b>\$ (1,693)</b>
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE</b>		<b>\$ 610,000</b>	<b>\$ 385,370</b>	<b>\$ 144,132</b>	
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE</b>		<b>\$ 150,000</b>	<b>\$ 75,000</b>		
<b>14 OTHER PROPERTY &amp; SERVICES</b>					
<b>143 Plant Operation Costs - Capital Expenditure</b>					
143200 Capital Expense - Works Passenger Vehicles	MOW	267,000	\$ 270,727	\$ -	(3,727)
143201 Capital Expense - Heavy Plant & Equipment Purchases	MOW	451,500	\$ 232,981	\$ 109,350	218,519
<b>143 Total Plant Operation Costs - Capital Expenditure</b>		<b>\$ 718,500</b>	<b>\$ 503,708</b>	<b>\$ 109,350</b>	<b>\$ 214,792</b>
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL EXPENDITURE</b>		<b>\$ 718,500</b>	<b>\$ 503,708</b>	<b>\$ 109,350</b>	
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ 6,256,860</b>	<b>\$ 3,655,919</b>	<b>\$ 790,149</b>	
<b>TOTAL CAPITAL REVENUE</b>		<b>\$ 3,920,224</b>	<b>\$ 2,127,170</b>		

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 17  
DETAILED OPERATING STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



% of  
Completion

**03 GENERAL PURPOSE FUNDING**

**031 Rate Revenue - Operating Expenditure**

68%		031000	Expense - Administration Allocation Rates
5%		031002	Expense - Valuation Expenses
53%		031003	Expense - Title Searches
3%		031004	Expense - Debt Collection
		031006	Expense - Rates Incentive Prize
61%		<b>031 Total Rate Revenue - Operating Expenditure</b>	

Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
MFA	123,110	83,537	-	39,573
MFA	10,000	529	-	9,471
MFA	100	53	-	47
MFA	5,000	150	-	4,850
MFA	1,000	-	-	1,000
	<b>\$ 139,210</b>	<b>\$ 84,269</b>	<b>\$ -</b>	<b>\$ 54,941</b>

**031 Rate Revenue - Operating Revenue**

031100	Revenue - General Rates Levied	MFA	2,509,052
031101	Revenue - Ex-Gratia Rates	MFA	42,346
031102	Revenue - Penalty Interest Raised on Rates	MFA	6,000
031103	Revenue - Rates Written-off	MFA	(500)
031104	Revenue - Reimbursement of Debt Collection	MFA	5,000
031105	Revenue - Rates Instalment Interest	MFA	9,000
031106	Revenue - Rates Administration Charges	MFA	2,200
031107	Revenue - Rate Enquiries	MFA	1,500
031108	Revenue - Interim Rates	MFA	100

MFA	2,509,052	2,509,052	-
MFA	42,346	42,425	-
MFA	6,000	5,835	-
MFA	(500)	(524)	-
MFA	5,000	-	-
MFA	9,000	9,775	-
MFA	2,200	2,120	-
MFA	1,500	1,215	-
MFA	100	708	-
	<b>\$ 2,574,698</b>	<b>\$ 2,570,606</b>	<b>\$ -</b>

**031 Total Rate Revenue - Operating Revenue**

**032 Other General Purpose Funding - Operating Revenue**

032100	Revenue - Financial Assistance Grant	MFA	365,111
032101	Revenue - Local Roads Grant	MFA	279,863
032102	Revenue - Municipal Interest	MFA	12,000
032103	Revenue - Reserves Interest	MFA	26,000
032104	Revenue - Dividends/Other Interest	MFA	300
032105	Revenue - Sundry Debtor Interest	MFA	200

MFA	365,111	277,664	-
MFA	279,863	213,995	-
MFA	12,000	3,644	-
MFA	26,000	9,403	-
MFA	300	200	-
MFA	200	(539)	-
	<b>\$ 683,474</b>	<b>\$ 504,367</b>	<b>\$ -</b>

**032 Total Other General Purpose Funding - Operating Revenue**

**03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE**

<b>\$ 139,210</b>	<b>\$ 84,269</b>	<b>\$ -</b>
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**03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE**

<b>\$ 3,258,172</b>	<b>\$ 3,074,973</b>	<b>\$ -</b>
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% of  
Completion

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

**04 GOVERNANCE**

**041 Members Of Council - Operating Expenditure**

% of Completion	Code	Description	Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
68%	041000	Expense - Administration Allocation Governance	MFA	178,036	120,807	-	57,229
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
42%	041002	Expense - Members Conference Exp	CEO	3,000	1,275	-	1,725
50%	041004	Expense - President's Allowance	CEO	6,000	3,000	-	3,000
48%	041005	Expense - Receptions & Civic Functions	CEO	20,000	9,675	-	10,325
100%	041006	Expense - Members Insurance	MFA	12,446	12,445	-	1
97%	041007	Expense - Members Subscriptions	MFA	16,500	15,995	-	505
32%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	1,936	-	4,064
50%	041009	Expense - Members Meeting Allowance	CEO	50,000	25,000	-	25,000
47%	041010	Expense - Members Advertising Exp	CEO	2,500	1,176	-	1,324
43%	041012	Expense - Members Other Sundry Items	CEO	2,000	868	-	1,132
3%	041013	Expense - Audit Fees	MFA	35,000	1,010	-	33,990
50%	041016	Expense - Deputy President's Allowance	CEO	1,500	750	-	750
57%	041017	Expense - Members Training	CEO	7,000	4,000	-	3,000
14%	041018	Expense - Integrated Planning + Reporting	CEO	70,000	9,725	46,693	60,275
	041019	Expense - Asset Revaluations	MFA	8,527	-	-	8,527
	041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
76%	041021	Expense - Professional Services	CEO	70,000	53,103	37,559	16,897
53%	<b>041 Total Members Of Council - Operating Expenditure</b>			<b>\$ 494,009</b>	<b>\$ 260,765</b>	<b>\$ 84,253</b>	<b>\$ 233,244</b>

**041 Members Of Council - Operating Revenue**

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

**042 Governance - General - Operating Expenditure**

69%	042001	Expense - Admin Building Expenses	MFA	42,000	29,116	4,695	12,884
100%	042003	Expense - Admin Workers Compensation Premium	MFA	26,180	26,180	-	-
50%	042004	Expense - Office Equipment Maintenance	MFA	6,000	2,971	-	3,029
82%	042005	Expense - Computer Equipment Maintenance	MFA	65,000	53,056	-	11,944
51%	042006	Expense - Admin Telephone	MFA	18,000	9,238	-	8,762
16%	042007	Expense - CEO Expense Account	CEO	5,000	791	-	4,209
33%	042008	Expense - Admin Legal Expenses	CEO	20,000	6,636	-	13,365
51%	042009	Expense - Admin Staff Training	MFA	20,000	10,129	518	9,871
66%	042010	Expense - Admin Printing & Stationery	MFA	8,000	5,297	18	2,703
75%	042011	Expense - Fringe Benefits Tax	MFA	17,000	12,735	-	4,265
3%	042012	Expense - Admin Conference Exp	MFA	7,000	218	-	6,782
66%	042013	Expense - Admin Staff Uniform	MFA	4,100	2,721	454	1,379
76%	042015	Expense - Admin Insurance Premium	MFA	23,189	17,661	-	5,528
99%	042016	Expense - Admin Subscriptions	MFA	1,800	1,774	-	26
16%	042017	Expense - Admin Advertising	MFA	2,000	325	-	1,675
75%	042018	Expense - Admin Postage & Freight	MFA	3,000	2,265	-	735
55%	042019	Expense - Bank Charges	MFA	200	110	-	90
46%	042020	Expense - Admin Vehicle Expenses	MFA	12,000	5,472	-	6,528
140%	042021	Expense - Unders & Overs	MFA	1	1	-	(0)
16%	042022	Expense - Other Admin Office Exp	MFA	2,000	328	-	1,672
76%	042023	Expense - Merchant & Bank Fees	MFA	5,500	4,159	-	1,341
72%	042024	Expense - Website Upgrade	CDO	16,000	11,550	3,850	4,450
	042025	Expense - Software Upgrade	MFA	10,000	-	-	10,000
71%	042051	Expense - Admin Housing Allowance	MFA	17,000	12,025	-	4,975
68%	042052	Expense - Admin Employee Expenses	MFA	740,000	504,444	-	235,556
30%	042053	Expense - HR Expenses	MFA	17,000	5,089	-	11,911
109%	042055	Expense - Admin Computers	MFA	8,000	8,721	-	(721)

% of  
Completion

8%		042057	Expense - Desks/Chairs/Office Equipment
86%		042090	Expense - Depreciation Administration
80%		042091	Expense - Loss on Sale of Assets Admin
68%		042099	Expense - Administration Costs Allocated
<b>042 Total Governance - General - Operating Expenditure</b>			

**042 Governance - General - Operating Revenue**

042101	Revenue - Admin Reimbursements
042102	Revenue - Photocopying Charges
042103	Revenue - Secretarial / Other Charges
042109	Revenue - Property Insurance Reimbursements
042199	Revenue - Profit on Sale of Assets Admin
<b>042 Total Governance - General - Operating Revenue</b>	

**043 Other Governance - Operating Expenditure**

100%		043001	Expense - Adverse Event Plan
<b>043 Total Other Governance - Operating Expenditure</b>			

**04 TOTAL GOVERNANCE - OPERATING EXPENDITURE**

**04 TOTAL GOVERNANCE - OPERATING REVENUE**

**05 LAW, ORDER & PUBLIC SAFETY**

**051 Fire Prevention (ESL) - Operating Expenditure**

64%		051002	Expense - ESL Maintenance Vehicles & Trailers
		051003	Expense - ESL Maintenance Plant & Equipment
169%		051004	Expense - ESL Maintenance Land & Buildings
1%		051005	Expense - ESL Clothing & Accessories
45%		051006	Expense - ESL Utilities, Rates & Taxes
185%		051007	Expense - ESL Other Goods & Services
137%		051008	Expense - ESL Insurances - Fire Prevention
90%		<b>051 Total Fire Prevention (ESL) - Operating Expenditure</b>	

**051 Fire Prevention (ESL) - Operating Revenue**

051100	Revenue - ESL Grant
051101	Revenue - ESL Collection Fee
<b>051 Total Fire Prevention (ESL) - Operating Revenue</b>	

**051 Fire Prevention (Council) - Operating Expenditure**

68%		051000	Expense - Administration Allocation Fire Prevention
37%		051010	Expense - Council Fire Prevention
67%		051090	Expense - Depreciation Fire Prevention
63%		<b>051 Total Fire Prevention (Council) - Operating Expenditure</b>	

**051 Fire Prevention (Council) - Operating Revenue**

051111	Revenue - Council Sale of Fire Maps
<b>051 Total Fire Prevention (Council) - Operating Revenue</b>	

**051 Fire Prevention (CESM) - Operating Expenditure**

62%		051020	Expense - CESM Employee Expenses
16%		051021	Expense - CESM Administration Expenses
41%		051022	Expense - CESM Vehicle Expenses
57%		<b>051 Total Fire Prevention (CESM) - Operating Expenditure</b>	

**051 Fire Prevention (CESM) - Operating Revenue**

051120	Revenue - CESM Contributions & Reimbursements
<b>051 Total Fire Prevention (CESM) - Operating Revenue</b>	

Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
MFA	6,000	505	-	5,495
MFA	73,580	63,205	-	10,375
MFA	8,200	6,519	-	1,681
MFA	(1,183,750)	(803,237)	-	(380,513)
	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 9,534</b>	<b>\$ (3)</b>
MFA	3,000	(887)	-	
MFA	100	92	-	
MFA	100	9	-	
MFA	37,000	1,255	-	
MFA	-	4,169	-	
	<b>\$ 40,200</b>	<b>\$ 4,638</b>	<b>\$ -</b>	
CEO	30,000	30,000	-	-
	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ 524,009</b>	<b>\$ 290,768</b>	<b>\$ 93,787</b>	
	<b>\$ 40,400</b>	<b>\$ 11,638</b>	<b>\$ -</b>	
MFA	30,000	19,108	-	10,892
MFA	2,000	-	-	2,000
MFA	3,000	5,059	-	(2,059)
MFA	6,000	54	-	5,946
MFA	3,000	1,364	-	1,636
MFA	1,886	3,483	-	(1,597)
MFA	26,000	35,692	-	(9,692)
	<b>\$ 71,886</b>	<b>\$ 64,760</b>	<b>\$ -</b>	<b>\$ 7,126</b>
MFA	71,886	53,915	-	
MFA	4,000	4,000	-	
	<b>\$ 75,886</b>	<b>\$ 57,915</b>	<b>\$ -</b>	
MFA	58,122	39,439	-	18,683
MOW	30,000	11,050	-	18,950
MFA	121,210	80,940	-	40,270
	<b>\$ 209,332</b>	<b>\$ 131,430</b>	<b>\$ -</b>	<b>\$ 77,902</b>
MFA	100	91	-	
	<b>\$ 100</b>	<b>\$ 91</b>	<b>\$ -</b>	
MFA	120,830	75,277	-	45,553
MFA	6,800	1,086	-	5,714
MFA	20,000	8,298	-	11,702
	<b>\$ 147,630</b>	<b>\$ 84,660</b>	<b>\$ -</b>	<b>\$ 62,970</b>
MFA	129,324	53,860	-	
	<b>\$ 129,324</b>	<b>\$ 53,860</b>	<b>\$ -</b>	

% of  
Completion

Resp Officer Budget 30-Jun-21 Actual 28-Feb-21 Order Value 28-Feb-21 Variance Under/(Over)

**052 Animal Control - Operating Expenditure**

68%		052000	Expense - Administration Allocation Animal Control	MFA	25,214	17,109	-	8,105
151%		052001	Expense - Pound Maintenance	MOW	500	757	-	(257)
95%		052002	Expense - Animal Control	MOW	40,000	38,055	-	1,945
85%		<b>052 Total Animal Control - Operating Expenditure</b>			<b>\$ 65,714</b>	<b>\$ 55,922</b>	<b>\$ -</b>	<b>\$ 9,792</b>

**052 Animal Control - Operating Revenue**

052100	Revenue - Fines & Penalties Animal Control	MFA	200	-	-
052101	Revenue - Dog Registration Fees	MFA	2,500	1,669	-
052102	Revenue - Impounding Fees	MFA	200	300	-
052103	Revenue - Cat Registration Fees	MFA	300	120	-
<b>052 Total Animal Control - Operating Revenue</b>			<b>\$ 3,200</b>	<b>\$ 2,089</b>	<b>\$ -</b>

**053 Other Law, Order & Public Safety - Operating Expenditure**

68%		053000	Expense - Administration Allocation Other Law Order & P	MFA	47,350	32,129	-	15,221
13%		053001	Expense - Local Laws	CEO	5,000	630	-	4,370
258%		053002	Expense - Community Safety	MFA	1,000	2,578	-	(1,578)
		053006	Expense - Security	MFA	5,000	2,348	-	2,652
		053008	Expense - Fines Enforcement Expenses	MOW	0	630	-	(630)
<b>053 Total Other Law, Order &amp; Public Safety - Operating Expenditure</b>			<b>\$ 58,350</b>	<b>\$ 38,315</b>	<b>\$ -</b>	<b>\$ 20,035</b>		

**053 Other Law, Order & Public Safety - Operating Revenue**

053103	Revenue - Infringements	MFA	1,000	2,831	-
053101	Revenue - Community Safety Funding	MFA	-	1,846	-
<b>053 Total Other Law, Order &amp; Public Safety - Operating Revenue</b>			<b>\$ 1,000</b>	<b>\$ 4,677</b>	<b>\$ -</b>

**05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE**

**\$ 552,912 \$ 375,087 \$ -**

**05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE**

**\$ 209,510 \$ 118,631 \$ -**

**07 HEALTH**

**074 Preventative Services - Administration & Inspection - Operating Expenditure**

68%		074000	Expense - Administration Allocation Preventative Service:	MFA	13,850	9,398	-	4,452
30%		074001	Expense - Contract EHO	CEO	12,000	3,554	-	8,447
46%		074002	Expense - Control Expenses Other	CEO	500	232	-	269
50%		<b>074 Total Preventative Services - Administration &amp; Inspection - Oper:</b>			<b>\$ 26,350</b>	<b>\$ 13,183</b>	<b>\$ -</b>	<b>\$ 13,167</b>

**074 Preventative Services - Administration & Inspection - Operating Revenue**

074102	Revenue - Septic Permit To Use Fee	MFA	400	536	-
<b>074 Total Preventative Services - Administration &amp; Inspection - Oper:</b>			<b>\$ 400</b>	<b>\$ 536</b>	<b>\$ -</b>

**075 Preventative Services - Pest Control - Operating Expenditure**

30%		075000	Expense - Mosquito Control	MOW	7,500	2,245	-	5,255
30%		<b>075 Total Preventative Services - Pest Control - Operating Expendit</b>			<b>\$ 7,500</b>	<b>\$ 2,245</b>	<b>\$ -</b>	<b>\$ 5,255</b>

**077 Other Health - Operating Expenditure**

68%		077000	Expense - Administration Allocation Other Health	MFA	12,074	8,193	-	3,881
		077001	Expense - Cranbrook Medical Service	MFA	5,000	-	-	5,000
43%		077004	Expense - Frankland River Medical Service	CEO	7,000	3,000	-	4,000
46%		<b>077 Total Other Health - Operating Expenditure</b>			<b>\$ 24,074</b>	<b>\$ 11,193</b>	<b>\$ -</b>	<b>\$ 12,881</b>

**077 Other Health - Operating Revenue**

077100	Revenue - Food Act Registration	MFA	50	100	-
<b>077 Total Other Health - Operating Revenue</b>			<b>\$ 50</b>	<b>\$ 100</b>	<b>\$ -</b>

**07 TOTAL HEALTH - OPERATING EXPENDITURE**

**\$ 57,924 \$ 26,621 \$ -**

**07 TOTAL HEALTH - OPERATING REVENUE**

**\$ 450 \$ 636**



% of  
Completion

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

**08 EDUCATION & WELFARE**

**082 Other Education - Operating Expenditure**

68%		082000	Expense - Administration Allocation Other Education	MFA	34,210	23,214	-	10,996
51%		082002	Expense - Youth Activities	CDO	18,200	9,312	-	8,888
		082003	Expense - Leeuwin Adventures	CDO	-	-	-	-
9%		082004	Expense - Community Activities	CDO	12,000	1,059	986	10,941
52%			<b>082 Total Other Education - Operating Expenditure</b>		<b>\$ 64,410</b>	<b>\$ 33,585</b>	<b>\$ 986</b>	<b>\$ 30,825</b>

**082 Other Education - Operating Revenue**

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

**084 Aged & Disabled - Senior Activities - Operating Expenditure**

		084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
68%		084000	Expense - Administration Allocation Seniors Activities	MFA	45,811	31,084	-	14,727
65%			<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>		<b>\$ 47,811</b>	<b>\$ 31,084</b>	<b>\$ -</b>	<b>\$ 16,727</b>

**084 Aged & Disabled - Senior Activities - Operating Revenue**

		084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-	
			<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Revenue</b>		<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	

**086 Other Welfare - Operating Expenditure**

68%		086000	Expense - Administration Allocation Other Welfare	MFA	11,838	8,032	-	3,806
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
100%		086007	Expense - Smart Start Program	MFA	24,000	24,000	-	-
87%		086090	Expense - Depreciation Other Welfare	MFA	2,500	2,177	-	323
87%			<b>086 Total Other Welfare - Operating Expenditure</b>		<b>\$ 39,138</b>	<b>\$ 34,209</b>	<b>\$ -</b>	<b>\$ 4,929</b>

**08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE**

**\$ 151,359    \$ 98,879    \$ 986**

**08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE**

**\$ 10,000    \$ 8,000**

**09 HOUSING**

**091 Staff Housing - Operating Expenditure**

68%		091000	Expense - Administration Allocation Staff Housing	MFA	25,687	17,430	-	8,257
77%		091002	Expense - Staff Housing Utilities	MFA	38,415	29,486	1,050	8,929
102%		091003	Expense - Staff Housing Building Maintenance Schedule	MFA	17,385	17,701	300	(316)
78%		091004	Expense - Interest on Loan 75, Currie St Units	MFA	947	740	-	207
63%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re:	MFA	6,431	4,079	-	2,352
78%			<b>091 Total Staff Housing - Operating Expenditure</b>		<b>\$ 88,865</b>	<b>\$ 69,436</b>	<b>\$ 1,350</b>	<b>\$ 19,429</b>

**091 Staff Housing - Operating Revenue**

		091100	Revenue - Staff Housing Rent	MFA	60,000	48,990	-	
		091101	Revenue - Staff Housing Reimbursements	MFA	1,500	3,830	-	
		091199	Revenue - Profit on Sale of Assets Staff Housing	MFA	17,000	-	-	
			<b>091 Total Staff Housing - Operating Revenue</b>		<b>\$ 78,500</b>	<b>\$ 52,821</b>	<b>\$ -</b>	

**092 Other Housing - Operating Expenditure**

68%		092000	Expense - Administration Allocation Other Housing	MFA	4,143	2,811	-	1,332
59%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MFA	3,000	1,766	-	1,234
89%		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MFA	2,200	1,962	-	238
70%			<b>092 Total Other Housing - Operating Expenditure</b>		<b>\$ 9,343</b>	<b>\$ 6,539</b>	<b>\$ -</b>	<b>\$ 2,804</b>

**092 Other Housing - Operating Revenue**

		092100	Revenue - 9 Mason St - GROH	MFA	14,600	9,360	-	
			<b>092 Total Other Housing - Operating Revenue</b>		<b>\$ 14,600</b>	<b>\$ 9,360</b>	<b>\$ -</b>	



**09 TOTAL HOUSING - OPERATING EXPENDITURE**

<b>\$ 98,208</b>	<b>\$ 75,975</b>	<b>\$ 1,350</b>
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**09 TOTAL HOUSING - OPERATING REVENUE**

<b>\$ 93,100</b>	<b>\$ 62,181</b>
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**10 COMMUNITY AMENITIES**

**101 Sanitation - Household Waste - Operating Expenditure**

68%		101000	Expense - Administration Allocation Household Waste	MOW	23,675	16,065	-	7,610
63%		101001	Expense - Recycling Waste Collection	MOW	27,000	16,968	-	10,032
68%		101002	Expense - Waste Site Maintenance	MOW	175,000	119,719	-	55,281
82%		101003	Expense - Purchase of Bins	MOW	500	409	-	91
		101004	Expense - Drum Muster	MOW	3,500	-	-	3,500
64%		101006	Expense - Domestic Waste Collection	MFA	32,000	20,445	-	11,555
66%		101090	Expense - Depreciation Household Waste	MFA	1,980	1,309	-	671
66%			<b>Total Sanitation - Household Waste - Operating Expenditure</b>		<b>\$ 263,655</b>	<b>\$ 174,914</b>	<b>\$ -</b>	<b>\$ 88,741</b>

**101 Sanitation - Household Waste - Operating Revenue**

101100	Revenue - Recycling Removal Charges	MFA	33,072	34,258	-
101101	Revenue - Waste Removal Charges	MFA	45,897	47,600	-
101102	Revenue - Sale of Bins	MFA	500	782	-
101103	Revenue - Drum Muster	MOW	3,500	-	-
101105	Revenue - Sale of Waste Facility Passes	MFA	400	218	-
	<b>101 Total Sanitation - Household Waste - Operating Revenue</b>		<b>\$ 83,369</b>	<b>\$ 82,858</b>	<b>\$ -</b>

**102 Sanitation - Other - Operating Expenditure**

68%		102000	Expense - Administration Allocation Sanitation Other	MFA	2,368	1,606	-	762
70%		102002	Expense - Street Bins	MOW	15,000	10,556	-	4,444
70%			<b>102 Total Sanitation - Other - Operating Expenditure</b>		<b>\$ 17,368</b>	<b>\$ 12,163</b>	<b>\$ -</b>	<b>\$ 5,205</b>

**103 Sewerage - Operating Revenue**

103102	Revenue - Septic Application Fees	MFA	500	590	-
	<b>103 Total Sewerage - Operating Revenue</b>		<b>\$ 500</b>	<b>\$ 590</b>	<b>\$ -</b>

**105 Protection Of Environment - Operating Expenditure**

68%		105000	Expense - Administration Allocation Protection Of Environ	MFA	10,180	6,908	-	3,272
100%		105001	Expense - Gillamii Centre Funding	MFA	60,000	60,000	-	-
60%		105005	Expense - Gillamii Centre Reimbursed Expenses	MFA	5,600	3,352	-	2,248
93%			<b>105 Total Protection Of Environment - Operating Expenditure</b>		<b>\$ 75,780</b>	<b>\$ 70,260</b>	<b>\$ -</b>	<b>\$ 5,520</b>

**105 Protection Of Environment - Operating Revenue**

105101	Revenue - Reimbursments Gillamii Centre	MFA	5,600	3,196	-
	<b>105 Total Protection Of Environment - Operating Revenue</b>		<b>\$ 5,600</b>	<b>\$ 3,196</b>	<b>\$ -</b>

**106 Town Planning & Regional Development - Operating Expenditure**

68%		106000	Expense - Administration Allocation TP & Regional Develc	MFA	71,972	48,837	-	23,135
51%		106001	Expense - Town Planning Fees	CEO	35,000	18,019	-	16,981
62%			<b>106 Total Town Planning &amp; Regional Development - Operating Expen</b>		<b>\$ 106,972</b>	<b>\$ 66,856</b>	<b>\$ -</b>	<b>\$ 40,116</b>

**106 Town Planning & Regional Development - Operating Revenue**

106101	Revenue - Application Fees (Town Planning)	MFA	8,000	2,869	-
	<b>106 Total Town Planning &amp; Regional Development - Operating Reven</b>		<b>\$ 8,000</b>	<b>\$ 2,869</b>	<b>\$ -</b>

% of  
Completion

		Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
<b>107 Other Community Amenities - Operating Expenditure</b>						
68%	107000	Expense - Administration Allocation Other Community Ar	MFA	20,479	13,896	- 6,583
99%	107001	Expense - Public Conveniences	MOW	32,000	31,695	500 305
25%	107002	Expense - Cemeteries	MOW	30,000	7,460	- 22,540
	107008	Expense - Re-location Eco Toilet	MOW	25,000	-	- 25,000
164%	107009	Expense - Darwinia Units	MFA	4,600	7,560	- (2,960)
103%	107090	Expense - Depreciation Other Community Amenities	MFA	45,900	47,375	- (1,475)
68%	<b>107 Total Other Community Amenities - Operating Expenditure</b>			<b>\$ 157,979</b>	<b>\$ 107,987</b>	<b>\$ 500 \$ 49,992</b>
<b>107 Other Community Amenities - Operating Revenue</b>						
	107101	Revenue - Cemetery Fees	MFA	3,000	488	-
	107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	2,500	-	-
	107104	Revenue - Reimbursement Darwinia	MFA	1,850	1,800	-
	<b>107 Total Other Community Amenities - Operating Revenue</b>			<b>\$ 7,350</b>	<b>\$ 2,288</b>	<b>\$ -</b>
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE</b>				<b>\$ 621,754</b>	<b>\$ 432,180</b>	<b>\$ 500</b>
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE</b>				<b>\$ 104,819</b>	<b>\$ 91,801</b>	
<b>11 RECREATION &amp; CULTURE</b>						
<b>111 Public Halls &amp; Civic Centres - Operating Expenditure</b>						
68%	111000	Expense - Administration Allocation Public Halls & Civic C	MFA	50,191	34,057	- 16,134
79%	111001	Expense - Cranbrook Hall Operating	MFA	10,000	7,916	- 2,084
65%	111002	Expense - Cranbrook Hall Building Maintenance Schedule	MFA	6,000	3,923	- 2,077
71%	111003	Expense - Frankland River Hall Operating	MFA	10,000	7,063	- 2,937
93%	111004	Expense - Frankland River Hall Building Maintenance Sch	MFA	2,500	2,324	- 176
72%	111007	Expense - Frankland River Community Centre Operating	MFA	20,000	14,400	- 5,600
98%	111008	Expense - Frankland River Community Centre Building Ma	MFA	4,500	4,411	91 89
76%	111010	Expense - Other Halls	MFA	6,000	4,563	- 1,437
83%	111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	747	616	- 131
72%	111015	Expense - Cranbrook Regional Community Hub	MFA	36,000	25,786	3,933 10,214
33%	111016	Expense - Cranbrook Community Gym	MFA	3,000	992	- 2,008
70%	111017	Expense - Earthquake Damage	MFA	57,000	39,985	- 17,015
60%	111090	Expense - Depreciation Public Halls & Civic Centres	MFA	138,000	82,720	- 55,280
67%	<b>111 Total Public Halls &amp; Civic Centres - Operating Expenditure</b>			<b>\$ 343,938</b>	<b>\$ 228,757</b>	<b>\$ 4,023 \$ 115,181</b>
<b>111 Public Halls &amp; Civic Centres - Operating Revenue</b>						
	111101	Revenue - Cranbrook Hall	MFA	400	773	-
	111102	Revenue - Frankland River Hall	MFA	100	109	-
	111104	Revenue - Frankland River Community Centre	MFA	2,000	1,609	-
	111105	Revenue - Reimbursement Halls	MFA	100	142	-
	111107	Revenue - Cranbrook Regional Community Hub	MFA	3,500	1,845	-
	111108	Revenue - Gym Memberships	MFA	4,000	3,514	-
	<b>111 Total Public Halls &amp; Civic Centres - Operating Revenue</b>			<b>\$ 10,100</b>	<b>\$ 7,992</b>	<b>\$ -</b>
<b>112 Swimming Areas and Beaches - Operating Expenditure</b>						
68%	112000	Expense - Administration Allocation Swimming Areas and	MFA	10,654	7,229	- 3,425
	112001	Expense - Lake Ablutions Demolition	MOW	15,000	-	- 15,000
34%	112002	Expense - Lake Maintenance & Operating	MOW	50,000	16,842	- 33,158
62%	112090	Expense - Depreciation Swimming Areas and Beaches	MFA	3,500	2,168	- 1,332
33%	<b>112 Total Swimming Areas and Beaches - Operating Expenditure</b>			<b>\$ 79,154</b>	<b>\$ 26,238</b>	<b>\$ - \$ 52,916</b>
<b>112 Swimming Areas and Beaches - Operating Revenue</b>						
	112102	Revenue - Lake Site Fees	MOW	1,000	982	-
	<b>112 Total Swimming Areas and Beaches - Operating Revenue</b>			<b>\$ 1,000</b>	<b>\$ 982</b>	<b>\$ -</b>

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		Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)		
<b>113 Other Recreation &amp; Sport - Operating Expenditure</b>								
68%		113000	Expense - Administration Allocation Other Recreation & S	MFA	31,014	21,045	-	9,969
62%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	92,929	-	57,071
46%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	37,174	1,274	42,826
106%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	7,454	-	(454)
67%		113004	Expense - Frederick Square Operating	MOW	40,000	26,698	273	13,302
80%		113007	Expense - Horse Paddocks	MOW	3,000	2,392	-	608
26%		113012	Expense - Frankland River Recreation Operating	MFA	40,000	10,298	18,584	29,702
		113016	Expense - Regional Trails Master Plan	CDO	1,000	-	-	1,000
5%		113019	Expense - Cranbrook Playground	CDO	20,330	1,087	-	19,243
106%		113020	Expense - Community Grant Round	CDO	20,000	21,181	-	(1,181)
63%		113090	Expense - Depreciation Other Recreation & Sport	MOW	84,400	53,384	-	31,016
57%		<b>113 Total Other Recreation &amp; Sport - Operating Expenditure</b>			<b>\$ 476,744</b>	<b>\$ 273,641</b>	<b>\$ 20,130</b>	<b>\$ 203,103</b>
<b>113 Other Recreation &amp; Sport - Operating Revenue</b>								
		113102	Revenue - Horse Paddock Charges	MFA	2,500	2,182	-	
		113104	Revenue - Asset Replacement Fund - FR Bowling Green	MFA	5,000	-	-	
		113105	Revenue - Asset Replacement Fund - CB Bowling Green	MFA	5,000	5,000	-	
		113108	Revenue - Lease of Frederick Square	MFA	2,000	1,500	-	
		<b>113 Total Other Recreation &amp; Sport - Operating Revenue</b>			<b>\$ 14,500</b>	<b>\$ 8,682</b>	<b>\$ -</b>	
<b>115 Libraries - Operating Expenditure</b>								
68%		115000	Expense - Administration Allocation Library	MFA	8,286	5,623	-	2,663
96%		115001	Expense - Frankland River Library	MFA	40,000	38,447	-	1,553
87%		115007	Expense - Cranbrook Library	MFA	14,000	12,130	-	1,870
90%		<b>115 Total Libraries - Operating Expenditure</b>			<b>\$ 62,286</b>	<b>\$ 56,200</b>	<b>\$ -</b>	<b>\$ 6,086</b>
<b>115 Libraries - Operating Revenue</b>								
		115101	Revenue - Library Reimbursements	MFA	6,000	4,199	-	
		<b>115 Total Libraries - Operating Revenue</b>			<b>\$ 6,000</b>	<b>\$ 4,199</b>	<b>\$ -</b>	
<b>116 Other Culture - Operating Expenditure</b>								
68%		116000	Expense - Administration Allocation Other Culture	MFA	18,230	12,370	-	5,860
73%		116002	Expense - Cranbrook Museum	MOW	2,500	1,818	925	682
191%		116003	Expense - Maintenance Old Post Office Frankland River	MFA	1,000	1,909	-	(909)
25%		116006	Expense - ANZAC	CEO	500	127	-	373
77%		116007	Expense - ANZAC Books	CDO	6,000	4,628	-	1,372
62%		116090	Expense - Depreciation Other Culture	MFA	550	339	-	211
74%		<b>116 Total Other Culture - Operating Expenditure</b>			<b>\$ 28,780</b>	<b>\$ 21,191</b>	<b>\$ 925</b>	<b>\$ 7,589</b>
<b>116 Other Culture - Operating Revenue</b>								
		116101	Revenue - Sale of History Books	MFA	100	109	-	
		116102	Revenue - Sale of ANZAC Book	MFA	3,000	532	-	
		<b>116 Total Other Culture - Operating Revenue</b>			<b>\$ 3,100</b>	<b>\$ 641</b>	<b>\$ -</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING EXPENDITURE</b>					<b>\$ 990,902</b>	<b>\$ 606,028</b>	<b>\$ 25,079</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING REVENUE</b>					<b>\$ 34,700</b>	<b>\$ 22,495</b>		

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28-Feb-21    Variance  
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**12 TRANSPORT**

**122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure**

68%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MFA	59,779	40,563	-	19,216
53%		122001	Expense - Street Lighting	MFA	19,800	10,539	-	9,261
70%		122002	Expense - Road Maintenance	MOW	1,000,000	696,615	24,425	303,385
117%		122003	Expense - Depot Maintenance	MOW	40,000	46,829	-	(6,829)
116%		122007	Expense - RAMM	MOW	7,800	9,046	-	(1,246)
100%		122016	Expense - Insurance on Bridges	MFA	40,000	39,981	-	19
49%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MFA	1,612,000	794,834	-	817,166
63%		122091	Expense - Loss on Sale of Assets Transport	MFA	6,500	4,108	-	2,392
59%		<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Ex</b>			<b>\$ 2,785,879</b>	<b>\$ 1,642,516</b>	<b>\$ 24,425</b>	<b>\$ 1,143,363</b>

**122 Streets Roads Bridges & Depot Maintenance - Operating Revenue**

122101	Revenue - MRWA Streetlighting Contribution	MFA	1,612	-	-
122102	Revenue - Grant - MRWA Direct Grants	MFA	158,956	158,956	-
122199	Revenue - Profit on Sale of Assets Transport	MFA	10,000	13,221	-
<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Re</b>			<b>\$ 170,568</b>	<b>\$ 172,177</b>	<b>\$ -</b>

**125 Traffic Control - Operating Expenditure**

68%		125000	Expense - Administration Allocation Traffic Control	MFA	91,859	62,331	-	29,528
21%		125001	Expense - DoT Licensing Expenses	MFA	2,500	528	-	1,972
68%		125002	Expense - DoT Licensing Employee Expenses	MFA	52,000	35,426	-	16,574
67%		<b>125 Total Traffic Control - Operating Expenditure</b>			<b>\$ 146,359</b>	<b>\$ 98,285</b>	<b>\$ -</b>	<b>\$ 48,074</b>

**125 Traffic Control - Operating Revenue**

125100	Revenue - DoT Licensing Commission	MFA	11,000	7,779	-
125101	Revenue - DoT Licensing Reimbursements	MFA	1,000	-	-
<b>125 Total Traffic Control - Operating Revenue</b>			<b>\$ 12,000</b>	<b>\$ 7,779</b>	<b>\$ -</b>

**126 Aerodromes - Operating Expenditure**

80%		126000	Expense - Airstrip Maintenance	MOW	6,000	4,800	-	1,200
80%		<b>126 Total Aerodromes - Operating Expenditure</b>			<b>\$ 6,000</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>\$ 1,200</b>

**12 TOTAL TRANSPORT - OPERATING EXPENDITURE**

**\$ 2,938,238    \$ 1,745,600    \$ 24,425**

**12 TOTAL TRANSPORT - OPERATING REVENUE**

**\$ 182,568    \$ 179,956**

**13 ECONOMIC SERVICES**

**131 Rural Services - Operating Expenditure**

68%		131000	Expense - Administration Allocation Rural Services	MFA	592	402	-	190
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	-	-	1,500
23%		131004	Expense - Drought Relief	MOW	8,000	1,862	-	6,138
22%		<b>131 Total Rural Services - Operating Expenditure</b>			<b>\$ 10,092</b>	<b>\$ 2,264</b>	<b>\$ -</b>	<b>\$ 7,828</b>

**132 Tourism & Area Promotion - Operating Expenditure**

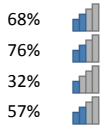
68%		132000	Expense - Administration Allocation Tourism & Area Pron	MFA	33,382	22,651	-	10,731
76%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	68,072	2,619	21,928
58%		132004	Expense - Frankland River Caravan Park	MOW	40,000	23,366	241	16,634
		132005	Expense - Area Promotion Donations	MFA	1,000	-	-	1,000
22%		132008	Expense - Tourism & Area Promotion	CDO	12,000	2,589	-	9,411
		132011	Expense - Tourism Information Bays	CDO	10,000	-	-	10,000
98%		132012	Expense - Area Promotion Memberships	MFA	10,000	9,782	-	218
28%		132014	Expense - CBH Accommodation Unit Shared Expenses	CDO	10,000	2,783	-	7,217
		132015	Expense - CBH Accommodation Unit Profit Share Paymen	MOW	10,000	-	-	10,000
68%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	13,683	-	6,317
		132020	Expense - Community Assistance Donation (CB Show Prej	MOW	5,000	-	-	5,000
65%		132090	Expense - Depreciation Tourism & Area Promotion	MFA	14,200	9,283	-	4,917
60%		<b>132 Total Tourism &amp; Area Promotion - Operating Expenditure</b>			<b>\$ 255,582</b>	<b>\$ 152,210</b>	<b>\$ 2,860</b>	<b>\$ 103,372</b>

		Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
<b>132 Tourism &amp; Area Promotion - Operating Revenue</b>						
	132101	Revenue - Cranbrook Caravan Park Charges	MOW	72,000	34,942	
	132102	Revenue - Frankland River Caravan Park Charges	MOW	16,000	16,190	
	132104	Revenue - Contribution Tourism & Area Promotion	MFA	-	2,000	
	132105	Revenue - Sale of Promotional Products	MFA	50	-	
	132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	6,750	
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	13,542	
	132111	Revenue - RV Park	MOW	100	41	
	<b>132 Total Tourism &amp; Area Promotion - Operating Revenue</b>			<b>\$ 143,150</b>	<b>\$ 73,466</b>	
<b>133 Building Control - Operating Expenditure</b>						
68%	133000	Expense - Administration Allocation Building Control	MFA	13,850	9,398	- 4,452
171%	133001	Expense - Contract Building Surveyor	CEO	10,000	17,140	- (7,140)
50%	133010	Expense - Building Surveyor Employee Expenses	CEO	73,000	36,199	- 36,801
32%	133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	6,000	1,944	- 4,056
63%	<b>133 Total Building Control - Operating Expenditure</b>			<b>\$ 102,850</b>	<b>\$ 64,681</b>	<b>\$ - \$ 38,169</b>
<b>133 Building Control - Operating Revenue</b>						
	133100	Revenue - Building Permits	MFA	5,000	4,704	-
	133101	Revenue - BCITF Commissions	MFA	50	25	-
	133102	Revenue - BSL Commissions	MFA	50	75	-
	133110	Revenue - Building Surveyor Contributions & Reimbursen	MFA	32,500	5,107	-
	<b>133 Total Building Control - Operating Revenue</b>			<b>\$ 37,600</b>	<b>\$ 9,910</b>	<b>\$ -</b>
<b>136 Other Economic Services - Operating Expenditure</b>						
68%	136000	Expense - Administration Allocation Other Economic Serv	MFA	9,470	6,426	- 3,044
24%	136002	Expense - Water Supplies Standpipes	MOW	3,000	730	- 2,270
19%	136009	Expense - CB Community Bus Expenses	MOW	1,500	292	- 1,208
14%	136010	Expense - FR Community Bus Expenses	MOW	1,200	172	- 1,028
50%	<b>136 Total Other Economic Services - Operating Expenditure</b>			<b>\$ 15,170</b>	<b>\$ 7,619</b>	<b>\$ - \$ 7,551</b>
<b>136 Other Economic Services - Operating Revenue</b>						
	136100	Revenue - Standpipe Water Charges	MFA	5,000	99	-
	136106	Revenue - Cranbrook Community Bus Hire	MOW	3,000	-	-
	136107	Revenue - Frankland River Community Bus Hire	MOW	2,000	-	-
	<b>136 Total Other Economic Services - Operating Revenue</b>			<b>\$ 10,000</b>	<b>\$ 99</b>	<b>\$ -</b>
<b>13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE</b>				<b>\$ 383,694</b>	<b>\$ 226,774</b>	<b>\$ 2,860</b>
<b>13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE</b>				<b>\$ 190,750</b>	<b>\$ 83,475</b>	
<b>14 OTHER PROPERTY &amp; SERVICES</b>						
<b>141 Private Works - Operating Expenditure</b>						
68%	141000	Expense - Administration Allocation Private Works	MFA	8,641	5,864	- 2,777
67%	141001	Expense - Private Works	MOW	25,000	16,705	- 8,295
67%	<b>141 Total Private Works - Operating Expenditure</b>			<b>\$ 33,641</b>	<b>\$ 22,569</b>	<b>\$ - \$ 11,072</b>
<b>141 Private Works - Operating Revenue</b>						
	141100	Revenue - Private Works Income	MOW	35,000	16,434	-
	<b>141 Total Private Works - Operating Revenue</b>			<b>\$ 35,000</b>	<b>\$ 16,434</b>	<b>\$ -</b>

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		Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)		
<b>142 Public Works Overheads - Operating Expenditure</b>								
68%		142000	Expense - Administration Allocation Public Works Overhe	MFA	96,239	65,303	-	30,936
56%		142001	Expense - Sick Leave - Works Staff	MFA	36,820	20,653	-	16,167
56%		142002	Expense - Annual Leave - Works Staff	MFA	91,800	51,411	-	40,389
26%		142003	Expense - Long Service Leave - Works Staff	MFA	37,900	10,006	-	27,894
73%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	4,393	-	1,607
61%		142005	Expense - Allowances - Works Staff	MFA	13,600	8,240	-	5,360
84%		142008	Expense - Engineering Professional Services	MOW	5,000	4,205	-	795
100%		142009	Expense - Workers Compensation Insurance - Works Staff	MFA	39,270	39,270	-	-
67%		142011	Expense - Safety & Risk Management	CEO	20,000	13,394	1,103	6,606
93%		142012	Expense - Staff Training - Works Staff	MOW	30,000	28,010	-	1,990
57%		142014	Expense - Public Holiday - Works Staff	MFA	46,000	26,252	-	19,748
64%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	16,115	-	8,885
71%		142019	Expense - Housing Allowance - Works Staff	MFA	24,000	17,100	-	6,900
72%		142020	Expense - Works Employee Expenses	MFA	374,000	270,845	-	103,155
		142022	Expense - Advertising Public Works Overheads	MFA	2,000	-	-	2,000
91%		142024	Expense - Uniform Allowance - Works Staff	MFA	7,300	6,665	-	635
76%		142026	Expense - Emergency Telephone & Allowance	MFA	3,700	2,811	-	889
86%		142029	Expense - Works Staff Conference	MOW	7,000	6,001	-	999
80%		142090	Expense - Depreciation Public Works Overheads	MFA	56,500	45,432	-	11,068
55%		142099	Expense - Overheads Allocated to Works	MFA	(922,129)	(504,411)	-	(417,718)
<b>142 Total Public Works Overheads - Operating Expenditure</b>					<b>\$ -</b>	<b>\$ 131,693</b>	<b>\$ 1,103</b>	<b>\$ (131,693)</b>
<b>142 Public Works Overheads - Operating Revenue</b>								
		142100	Revenue - Reimbursements Public Works Overheads	MFA	5,000	-	-	
		142102	Revenue - Staff Training Funding/Reimbursements	MFA	-	845	-	
		142103	Revenue - Self Insurance Bonus Pool	MFA	5,000	-	-	
<b>142 Total Public Works Overheads - Operating Revenue</b>					<b>\$ 10,000</b>	<b>\$ 845</b>	<b>\$ -</b>	
<b>143 Plant Operation Costs - Operating Expenditure</b>								
68%		143000	Expense - Administration Allocation Plant Operation Cost	MFA	37,998	25,784	-	12,214
46%		143001	Expense - Fuel & Oils	MOW	195,000	90,278	-	104,722
63%		143003	Expense - Parts & Repairs	MOW	180,000	113,997	13,380	66,003
64%		143004	Expense - Depot Plant Maintenance	MOW	40,000	25,606	-	14,394
58%		143005	Expense - Insurances & Licences - Plant	MFA	59,740	34,661	-	25,079
107%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	16,118	-	(1,118)
76%		143090	Expense - Depreciation - Plant	MFA	310,000	235,647	-	74,353
57%		143099	Expense - Plant Operation Costs Allocated to Works	MFA	(837,738)	(480,008)	-	(357,731)
<b>143 Total Plant Operation Costs - Operating Expenditure</b>					<b>\$ -</b>	<b>\$ 62,084</b>	<b>\$ 13,380</b>	<b>\$ (62,084)</b>
<b>143 Plant Operation Costs - Operating Revenue</b>								
		143100	Revenue - Sale of Scrap	MOW	100	-	-	
		143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	4,178	-	
<b>143 Total Plant Operation Costs - Operating Revenue</b>					<b>\$ 5,100</b>	<b>\$ 4,178</b>	<b>\$ -</b>	
<b>144 Stock Fuels &amp; Oils - Operating Revenue</b>								
		144100	Revenue - Fuel Tax Credit	MFA	45,000	23,818	-	
<b>144 Total Stock Fuels &amp; Oils - Operating Revenue</b>					<b>\$ 45,000</b>	<b>\$ 23,818</b>	<b>\$ -</b>	
<b>146 Salaries &amp; Wages - Operating Expenditure</b>								
74%		146000	Expense - Gross Salaries & Wages	MFA	1,950,000	1,442,649	-	507,351
74%		146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,950,000)	(1,442,649)	-	(507,351)
		146002	Expense - Workers Compensation Payments	MFA	10,000	-	-	10,000
<b>146 Total Salaries &amp; Wages - Operating Expenditure</b>					<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>146 Salaries &amp; Wages - Operating Revenue</b>								
		146100	Revenue - Workers Compensation Reimbursements	MFA	10,000	-	-	
<b>146 Total Salaries &amp; Wages - Operating Revenue</b>					<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	

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<b>147 Unclassified - Operating Expenditure</b>	
147000	Expense - Administration Allocation Unclassified
147001	Expense - Reimbursements Unclassified
147005	Expense - Sundry Donations (CEO Delegation)
<b>147 Total Unclassified - Operating Expenditure</b>	

<b>147 Unclassified - Operating Revenue</b>	
147101	Revenue - Reimbursements Unclassified
<b>147 Total Unclassified - Operating Revenue</b>	

**14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE**

**14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE**

**TOTAL OPERATING EXPENDITURE**

**TOTAL OPERATING REVENUE**

Resp Officer	Budget 30-Jun-21	Actual 28-Feb-21	Order Value 28-Feb-21	Variance Under/(Over)
MFA	5,445	3,695	-	1,750
MFA	1,000	761	-	239
CEO	3,000	955	-	2,045
	<b>\$ 9,445</b>	<b>\$ 5,411</b>	<b>\$ -</b>	<b>\$ 4,034</b>
MFA	1,000	897	-	
	<b>\$ 1,000</b>	<b>\$ 897</b>	<b>\$ -</b>	
	<b>\$ 53,086</b>	<b>\$ 221,757</b>	<b>\$ 14,484</b>	
	<b>\$ 106,100</b>	<b>\$ 46,171</b>		
	<b>\$6,511,296</b>	<b>\$4,183,937</b>	<b>\$163,470</b>	
	<b>\$4,230,569</b>	<b>\$3,699,958</b>		