

**SHIRE OF CRANBROOK**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 March 2020**

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

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### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 March 2020

Prepared by: Manager of Finance and Administration

Reviewed by:

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

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

#### **BASIS OF ACCOUNTING**

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

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

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

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

### **SIGNIFICANT ACCOUNTING POLICES**

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

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

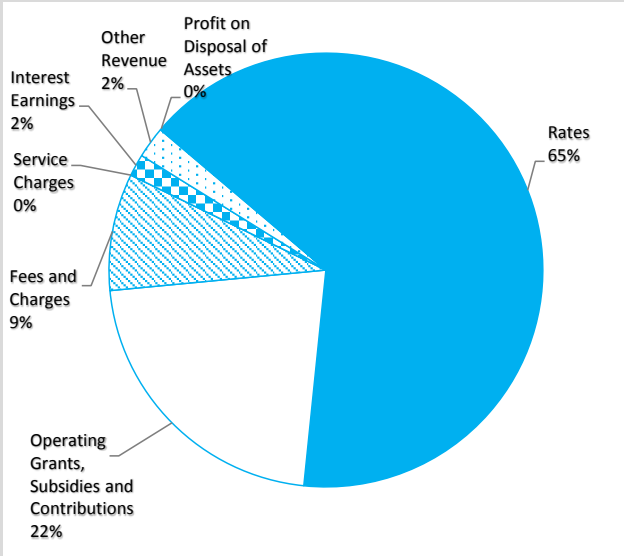
#### **CRITICAL ACCOUNTING ESTIMATES**

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

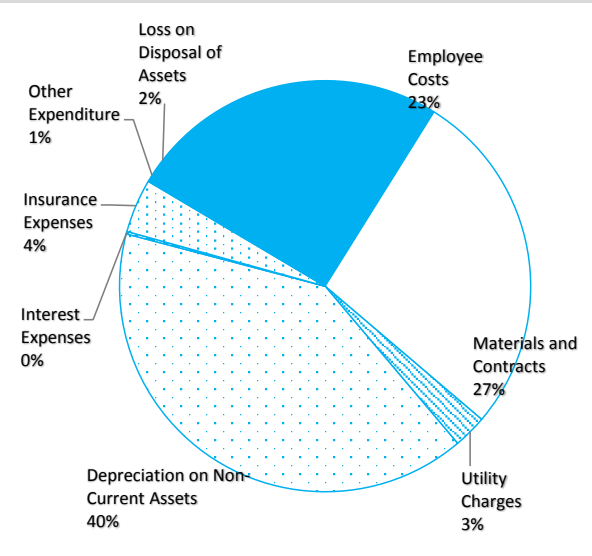
#### **ROUNDING OFF FIGURES**

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

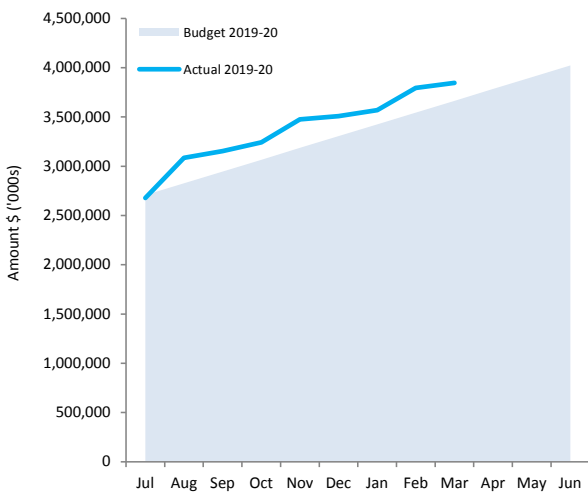
OPERATING REVENUE



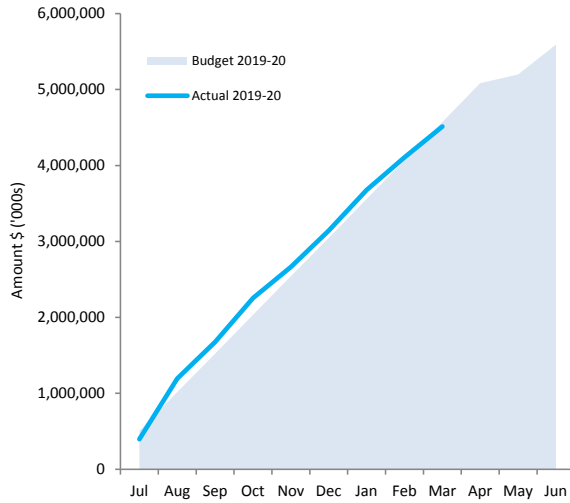
OPERATING EXPENSES



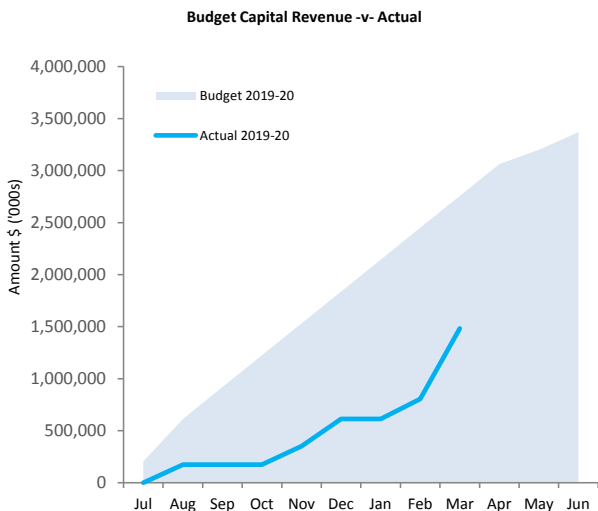
Budget Operating Revenues -v- Actual



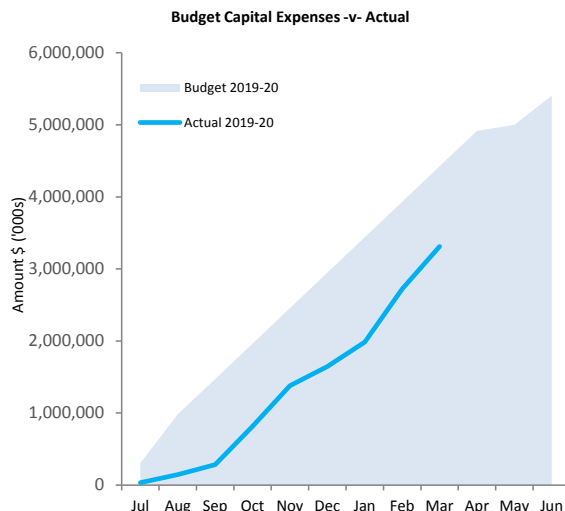
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 MARCH 2020**

**STATUTORY REPORTING PROGRAMS**

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

| GOVERNANCE  | ACTIVITIES   |
|---|--|
| To provide a decision making process for the allocation of scarce resources.                              | Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do no concern specific council services.  |
| GENERAL PURPOSE FUNDING<br>To collect revenue to allow for the provision of services.                     | Rates, general purpose government grants and interest revenue.   |
| LAW, ORDER, PUBLIC SAFETY<br>To provide services for a safer community.                                   | Fire prevention, animal control and the administration of local-laws.  |
| HEALTH<br>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<br>To provide services for the aged, disadvantaged, children and youth.             | Provide financial assistance to community groups and childcare.  |
| HOUSING<br>To provide and maintain staff and other housing.   | Operating, maintenance and rental of Council's staff housing and other housing.  |
| COMMUNITY AMENITIES<br>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<br>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<br>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<br>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<br>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 31 MARCH 2020**

**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)     | 1,775,859          | 1,775,859          | <b>1,775,859</b>   | 0               | 0.00%              |      |
| <b>Adjusted Opening Funding Surplus / (Deficit)</b>             | 1(c)     | 1,450,626          | 1,450,626          | <b>1,450,626</b>   | 0               | 0.00%              |      |
| <b>Revenue from operating activities</b>                        |          |                    |                    |                    |                 |                    |      |
| Governance  |          | 12,650             | 9,488              | <b>23,037</b>      | 13,549          | 142.80%            | ▲    |
| General Purpose Funding   |          | 3,326,879          | 3,122,431          | <b>3,138,423</b>   | 15,992          | 0.51%              |      |
| Law, Order and Public Safety                                    |          | 77,807             | 58,355             | <b>79,502</b>      | 21,147          | 36.24%             | ▲    |
| Health  |          | 750                | 563                | <b>429</b>         | (134)           | (23.80%)           |      |
| Education and Welfare   |          | 20,690             | 15,518             | <b>12,812</b>      | (2,706)         | (17.44%)           |      |
| Housing   |          | 79,100             | 59,325             | <b>60,443</b>      | 1,118           | 1.88%              |      |
| Community Amenities   |          | 106,305            | 99,355             | <b>92,564</b>      | (6,791)         | (6.84%)            |      |
| Recreation and Culture  |          | 35,050             | 26,288             | <b>31,128</b>      | 4,840           | 18.41%             |      |
| Transport   |          | 173,992            | 130,494            | <b>165,427</b>     | 34,933          | 26.77%             | ▲    |
| Economic Services   |          | 162,450            | 121,838            | <b>138,827</b>     | 16,989          | 13.94%             | ▲    |
| Other Property and Services                                     |          | 123,600            | 92,700             | <b>103,668</b>     | 10,968          | 11.83%             | ▲    |
|   |          | <b>4,119,273</b>   | <b>3,736,355</b>   | <b>3,846,260</b>   | 109,905         |                    |      |
| <b>Expenditure from operating activities</b>                    |          |                    |                    |                    |                 |                    |      |
| Governance  |          | (471,204)          | (353,403)          | <b>(279,095)</b>   | 74,308          | 21.03%             | ▼    |
| General Purpose Funding   |          | (131,794)          | (98,846)           | <b>(96,966)</b>    | 1,880           | 1.90%              |      |
| Law, Order and Public Safety                                    |          | (421,929)          | (316,447)          | <b>(305,388)</b>   | 11,059          | 3.49%              |      |
| Health  |          | (54,242)           | (40,682)           | <b>(26,057)</b>    | 14,625          | 35.95%             | ▼    |
| Education and Welfare   |          | (148,514)          | (111,386)          | <b>(110,119)</b>   | 1,267           | 1.14%              |      |
| Housing   |          | (118,103)          | (88,577)           | <b>(86,258)</b>    | 2,319           | 2.62%              |      |
| Community Amenities   |          | (585,113)          | (438,835)          | <b>(419,196)</b>   | 19,639          | 4.48%              |      |
| Recreation and Culture  |          | (956,235)          | (717,177)          | <b>(672,083)</b>   | 45,094          | 6.29%              |      |
| Transport   |          | (2,938,767)        | (2,204,075)        | <b>(2,245,050)</b> | (40,975)        | (1.86%)            |      |
| Economic Services   |          | (282,643)          | (211,982)          | <b>(194,696)</b>   | 17,286          | 8.15%              |      |
| Other Property and Services                                     |          | (82,009)           | (61,507)           | <b>(78,557)</b>    | (17,050)        | (27.72%)           | ▲    |
|   |          | <b>(6,190,553)</b> | <b>(4,642,917)</b> | <b>(4,513,465)</b> | 129,452         |                    |      |
| Non-cash amounts excluded from operating activities             | 1(a)     | 2,472,140          | 1,854,105          | <b>1,888,617</b>   | 34,512          | 1.86%              |      |
| <b>Amount attributable to operating activities</b>              |          | <b>400,860</b>     | <b>947,543</b>     | <b>1,221,412</b>   | 273,869         |                    |      |
| <b>Investing Activities</b>                                     |          |                    |                    |                    |                 |                    |      |
| Proceeds from non-operating grants, subsidies and contributions | 12(b)    | 3,817,355          | 2,863,016          | <b>1,562,541</b>   | (1,300,475)     | (45.42%)           | ▼    |
| Proceeds from disposal of assets                                | 7        | 675,200            | 284,828            | <b>284,828</b>     | 0               | 0.00%              |      |
| Purchase of property, plant and equipment                       | 8        | (6,188,903)        | (4,641,677)        | <b>(3,311,391)</b> | 1,330,287       | 28.66%             | ▼    |
| <b>Amount attributable to investing activities</b>              |          | <b>(1,696,348)</b> | <b>(1,493,834)</b> | <b>(1,464,022)</b> | 29,812          |                    |      |
| <b>Financing Activities</b>                                     |          |                    |                    |                    |                 |                    |      |
| Repayment from Community Association loans                      | 4        | 8,100              | 8,100              | <b>8,100</b>       | 0               | 0.00%              |      |
| Transfer from Reserves  | 10       | 588,453            | 0                  | <b>231,410</b>     | 231,410         | 0.00%              | ▲    |
| Repayment of Debentures   | 9        | (99,003)           | (64,194)           | <b>(64,194)</b>    | 0               | 0.00%              |      |
| Transfer to Reserves  | 10       | (652,691)          | (466,876)          | <b>(466,876)</b>   | 0               | 0.00%              |      |
| <b>Amount attributable to financing activities</b>              |          | <b>(155,141)</b>   | <b>(522,970)</b>   | <b>(291,560)</b>   | 231,410         |                    |      |
| <b>Closing Funding Surplus / (Deficit)</b>                      | 1(c)     | <b>0</b>           | <b>381,367</b>     | <b>916,456</b>     |                 |                    |      |

**KEY INFORMATION**

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

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

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MARCH 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**BY NATURE OR TYPE**

|   | Ref<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening Funding Surplus / (Deficit)</b>          | 1(c)        | 1,775,859          | 1,775,859            | <b>1,775,859</b>     | 0                  | 0.00%                 |      |
| <b>Adjusted Opening Funding Surplus / (Deficit)</b> | 1(c)        | 1,450,626          | 1,450,626            | <b>1,450,626</b>     | 0                  | 0.00%                 |      |
| <b>Revenue from operating activities</b>            |             |                    |                      |                      |                    |                       |      |
| Rates   | 6           | 2,509,088          | 2,509,088            | <b>2,509,139</b>     | 51                 | 0.00%                 |      |
| Operating grants, subsidies and contributions       | 12(a)       | 1,028,530          | 771,398              | <b>840,864</b>       | 69,466             | 9.01%                 | ▲    |
| Fees and charges                                    |             | 393,755            | 314,943              | <b>335,505</b>       | 20,562             | 6.53%                 | ▲    |
| Interest earnings                                   |             | 94,950             | 71,213               | <b>63,083</b>        | (8,130)            | (11.42%)              |      |
| Other revenue                                       |             | 76,750             | 57,563               | <b>90,252</b>        | 32,689             | 56.79%                | ▲    |
| Profit on disposal of assets                        | 7           | 16,200             | 12,150               | <b>7,417</b>         | (4,733)            | (38.95%)              |      |
|   |             | <b>4,119,273</b>   | <b>3,736,355</b>     | <b>3,846,260</b>     | 109,905            |                       | ▲    |
| <b>Expenditure from operating activities</b>        |             |                    |                      |                      |                    |                       |      |
| Employee costs                                      |             | (1,479,539)        | (1,109,654)          | <b>(1,015,176)</b>   | 94,478             | 8.51%                 |      |
| Materials and contracts                             |             | (1,791,906)        | (1,343,930)          | <b>(1,233,951)</b>   | 109,979            | 8.18%                 | ▼    |
| Utility charges                                     |             | (158,980)          | (119,235)            | <b>(118,780)</b>     | 455                | 0.38%                 |      |
| Depreciation on non-current assets                  |             | (2,445,840)        | (1,834,380)          | <b>(1,816,486)</b>   | 17,894             | 0.98%                 | ▼    |
| Interest expenses                                   |             | (14,522)           | (10,892)             | <b>(8,731)</b>       | 2,161              | 19.84%                |      |
| Insurance expenses                                  |             | (181,765)          | (136,324)            | <b>(190,984)</b>     | (54,660)           | (40.10%)              | ▲    |
| Other expenditure                                   |             | (75,501)           | (56,626)             | <b>(49,809)</b>      | 6,817              | 12.04%                |      |
| Loss on disposal of assets                          | 7           | (42,500)           | (31,875)             | <b>(79,548)</b>      | (47,673)           | (149.56%)             |      |
|   |             | <b>(6,190,553)</b> | <b>(4,642,916)</b>   | <b>(4,513,465)</b>   | 129,451            |                       | ▲    |
| Non-cash amounts excluded from operating activities | 1(a)        | 2,472,140          | 1,854,105            | <b>1,888,617</b>     | 34,512             | 1.86%                 | ▲    |
| <b>Amount attributable to operating activities</b>  |             | <b>400,860</b>     | <b>947,544</b>       | <b>1,221,412</b>     | 273,868            |                       | ▲    |
| <b>Investing activities</b>                         |             |                    |                      |                      |                    |                       |      |
| Non-operating grants, subsidies and contributions   | 12(b)       | 3,817,355          | 2,863,016            | <b>1,562,541</b>     | (1,300,475)        | (45.42%)              | ▼    |
| Proceeds from disposal of assets                    | 7           | 675,200            | 284,828              | <b>284,828</b>       | 0                  | 0.00%                 |      |
| Payments for property, plant and equipment          | 8           | (6,188,903)        | (4,641,677)          | <b>(3,311,391)</b>   | 1,330,287          | (28.66%)              | ▼    |
| <b>Amount attributable to investing activities</b>  |             | <b>(1,696,348)</b> | <b>(1,493,834)</b>   | <b>(1,464,022)</b>   | 29,812             |                       | ▼    |
| <b>Financing Activities</b>                         |             |                    |                      |                      |                    |                       |      |
| Transfer from reserves                              | 10          | 588,453            | 0                    | <b>231,410</b>       | 231,410            | 0.00%                 | ▲    |
| Repayments from Community Association Loans         | 4           | 8,100              | 8,100                | <b>8,100</b>         | 0                  | 0.00%                 |      |
| Repayment of debentures                             | 9           | (99,003)           | (64,194)             | <b>(64,194)</b>      | 0                  | 0.00%                 |      |
| Transfer to reserves                                | 10          | (652,691)          | (466,876)            | <b>(466,876)</b>     | 0                  | 0.00%                 |      |
| <b>Amount attributable to financing activities</b>  |             | <b>(155,141)</b>   | <b>(522,970)</b>     | <b>(291,560)</b>     | 231,410            |                       | ▲    |
| <b>Closing Funding Surplus / (Deficit)</b>          | 1(c)        | <b>0</b>           | <b>381,367</b>       | <b>916,456</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     | (16,200)         | (12,150)         | (7,417)          |
| Add: Loss on asset disposals                                   | 7     | 42,500           | 31,875           | 79,549           |
| Add: Depreciation on assets                                    |       | 2,445,840        | 1,834,380        | 1,816,486        |
| <b>Total non-cash items excluded from operating activities</b> |       | <b>2,472,140</b> | <b>1,854,105</b> | <b>1,888,617</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<br>30 Jun 2019 | This Year Opening<br>01 Jul 2019 | Year to Date<br>31 Mar 2020 |
|--|----|----------------------------------|----------------------------------|-----------------------------|
| <b>Adjustments to net current assets</b>                           |    |                                  |                                  |                             |
| Less: Reserves - restricted cash                                   | 10 | (2,374,430)                      | (2,374,430)                      | (2,609,896)                 |
| Less: - Financial assets at amortised cost - self supporting loans | 4  | (8,100)                          | (8,100)                          | 0                           |
| Add: Borrowings  | 9  | 99,003                           | 99,003                           | 34,809                      |
| Add: Provisions - employee   | 11 | 332,884                          | 332,884                          | 332,884                     |
| <b>Total adjustments to net current assets</b>                     |    | <b>(1,950,643)</b>               | <b>(1,950,643)</b>               | <b>(2,242,203)</b>          |

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

|  |      |                    |                    |                    |
|--|------|--------------------|--------------------|--------------------|
| <b>Current assets</b>                                |      |                    |                    |                    |
| Cash and cash equivalents                            | 2    | 4,171,558          | 4,171,558          | 3,315,193          |
| Rates receivables                                    | 3    | 123,248            | 123,248            | 130,702            |
| Receivables  | 3    | 79,831             | 79,831             | 593,243            |
| Other current assets                                 | 4    | 31,195             | 32,357             | 25,138             |
| <b>Less: Current liabilities</b>                     |      |                    |                    |                    |
| Payables   | 5    | (247,443)          | (247,443)          | (211,528)          |
| Borrowings   | 9    | (99,003)           | (99,003)           | (34,809)           |
| Provisions   | 11   | (332,884)          | (332,884)          | (332,884)          |
| <b>Less: Total adjustments to net current assets</b> | 1(b) | <b>(1,950,643)</b> | <b>(1,950,643)</b> | <b>(2,242,203)</b> |
| <b>Closing Funding Surplus / (Deficit)</b>           |      | <b>1,775,859</b>   | <b>1,777,021</b>   | <b>1,242,852</b>   |
| Employee benefits                                    |      | (332,884)          | (332,884)          | (332,884)          |
| Deferred rates                                       |      | 6,489              | 6,489              | 6,489              |
| <b>Adjusted Closing Funding Surplus / (Deficit)</b>  |      | <b>1,449,464</b>   | <b>1,450,626</b>   | <b>916,456</b>     |

**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 | 204,053        | 0                | 0        | 204,053          | Bendigo     | 0.00%         | At Call       |
| Municipal Easy-Saver Savings Account | Cash and cash equivalents | 500,742        | 0                | 0        | 500,742          | 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              | 351,981          | 0        | 351,981          | Bendigo     | 0.15%         | At Call       |
| <b>Term Deposits</b>                 |                           |                |                  |          |                  |             |               |               |
| Reserve Term Deposit                 | Cash and cash equivalents | 0              | 2,257,917        | 0        | 2,257,917        | Bendigo     | 1.20%         | 27/06/2020    |
| <b>Total</b>                         |                           | <b>705,295</b> | <b>2,609,898</b> | <b>0</b> | <b>3,315,193</b> |             |               |               |
| <b>Grand Total</b>                   |                           | <b>705,295</b> | <b>2,609,898</b> | <b>0</b> | <b>3,315,193</b> |             |               |               |

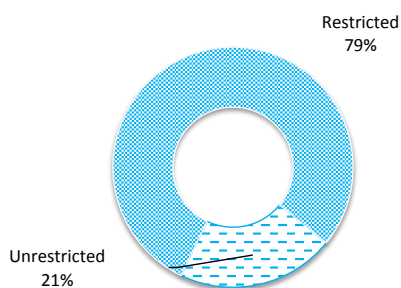
**KEY INFORMATION**

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>\$3.32 M</b> | <b>\$ .71 M</b> |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

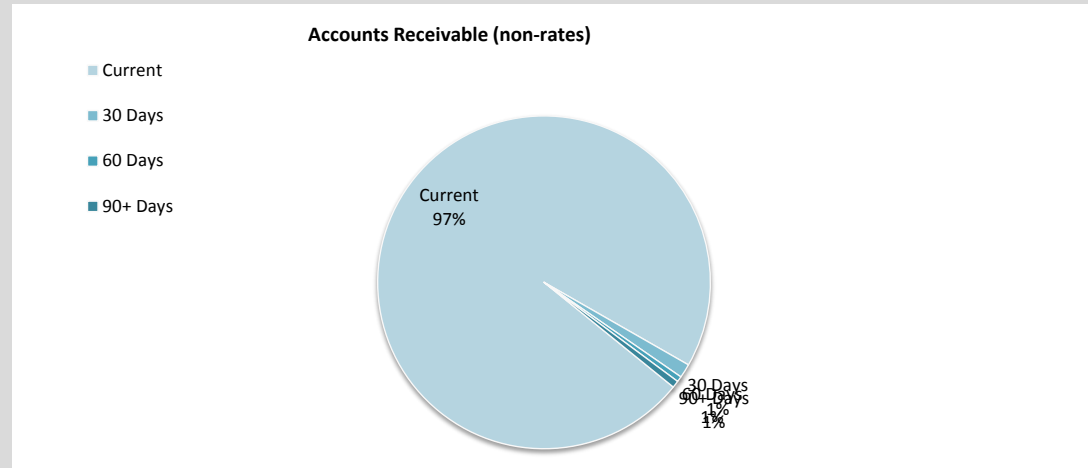
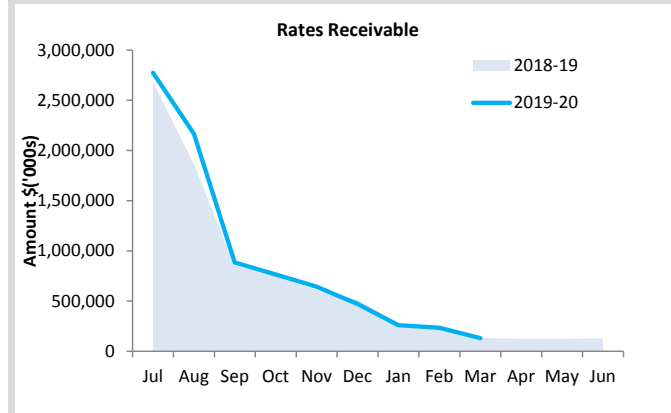
| Rates Receivable               | 30 June 2019   | 31 Mar 20      |
|--------------------------------|----------------|----------------|
|                                | \$             | \$             |
| Opening Arrears Previous Years | 123,248        | 123,248        |
| Levied this year               |                | 2,509,139      |
| Less - Collections to date     | 0              | (2,501,685)    |
| Equals Current Outstanding     | 123,248        | <b>130,702</b> |
| <b>Net Rates Collectable</b>   | <b>123,248</b> | <b>130,702</b> |
| % Collected                    | 0%             | 95%            |

| Receivables - General                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total          |
|--|--------|---------|---------|---------|----------|----------------|
|  | \$     | \$      | \$      | \$      | \$       | \$             |
| Receivables - General                        | (403)  | 576,672 | 8,042   | 3,167   | 4,006    | 591,484        |
| Percentage                                   | -0.1%  | 97.5%   | 1.4%    | 0.5%    | 0.7%     |                |
| <b>Balance per Trial Balance</b>             |        |         |         |         |          |                |
| Sundry receivable                            |        |         |         |         |          | 591,484        |
| GST receivable                               |        |         |         |         |          | 1,759          |
| <b>Total Receivables General Outstanding</b> |        |         |         |         |          | <b>593,243</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.



|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$593,243</b>    |
| <b>Over 30 Days</b> |
| <b>3%</b>           |
| <b>Over 90 Days</b> |
| <b>0.7%</b>         |

|                  |                  |
|------------------|------------------|
| <b>Collected</b> | <b>Rates Due</b> |
| <b>95%</b>       | <b>\$130,702</b> |

| Other Current Assets                                       | Opening<br>Balance<br>1 July 2019 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>31 March 2020 |
|--|-----------------------------------|-------------------|--------------------|-------------------------------------|
|  | \$                                | \$                | \$                 | \$                                  |
| <b>Other Financial Assets at Amortised Cost</b>            |                                   |                   |                    |                                     |
| Financial assets at amortised cost - self supporting loans | 8,100                             | 0                 | 8,100              | 0                                   |
| <b>Inventory</b>   |                                   |                   |                    |                                     |
| Fuel and materials   | 24,257                            | 881               | 0                  | 25,138                              |
| <b>Total Other Current assets</b>                          |                                   |                   |                    | <b>25,138</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

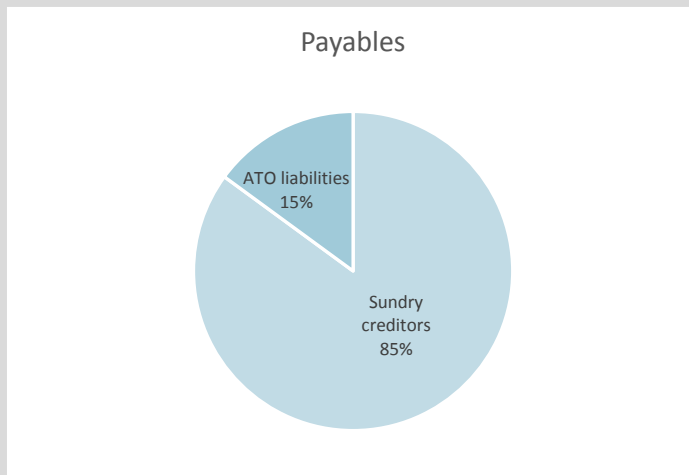
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

| Payables - General                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total          |
|---|--------|---------|---------|---------|----------|----------------|
|   | \$     | \$      | \$      | \$      | \$       | \$             |
| Payables - General                        | 0      | 156,044 | 0       | 0       | 0        | 156,044        |
| Percentage                                | 0%     | 100%    | 0%      | 0%      | 0%       |                |
| <b>Balance per Trial Balance</b>          |        |         |         |         |          |                |
| Sundry creditors                          |        | 179,922 |         |         |          | 179,922        |
| ATO liabilities                           |        | 31,606  |         |         |          | 31,606         |
| <b>Total Payables General Outstanding</b> |        |         |         |         |          | <b>211,528</b> |

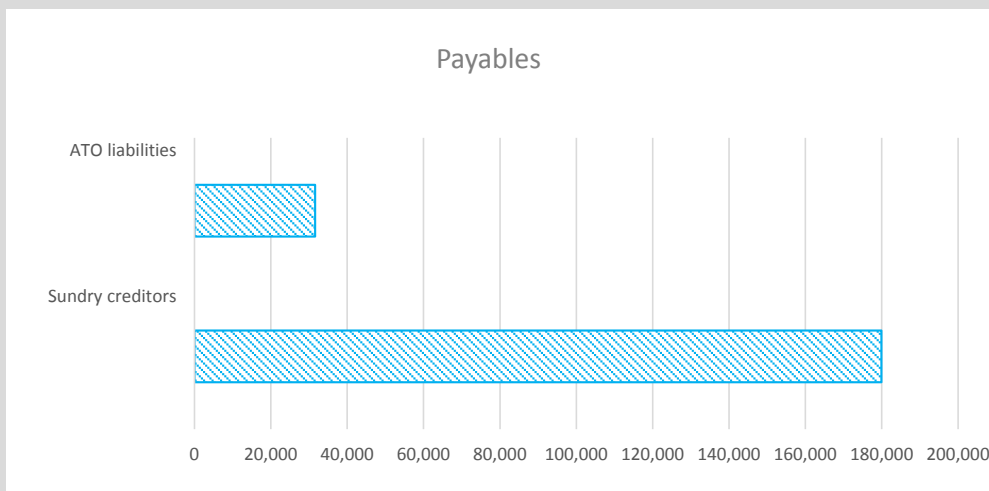
Amounts shown above include GST (where applicable)

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>\$211,528</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 31 MARCH 2020**

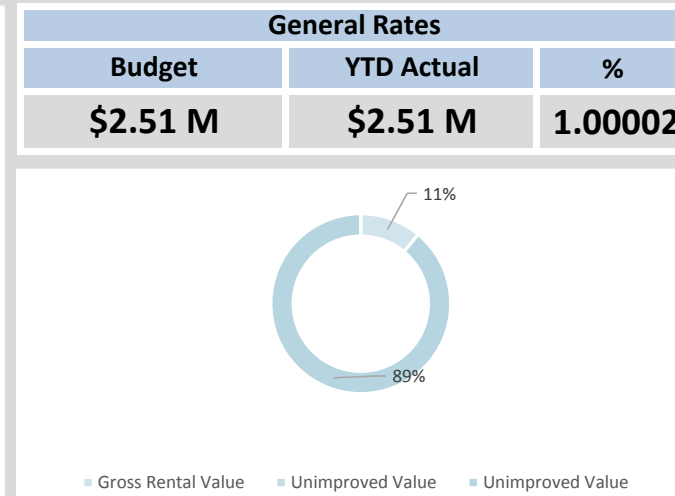
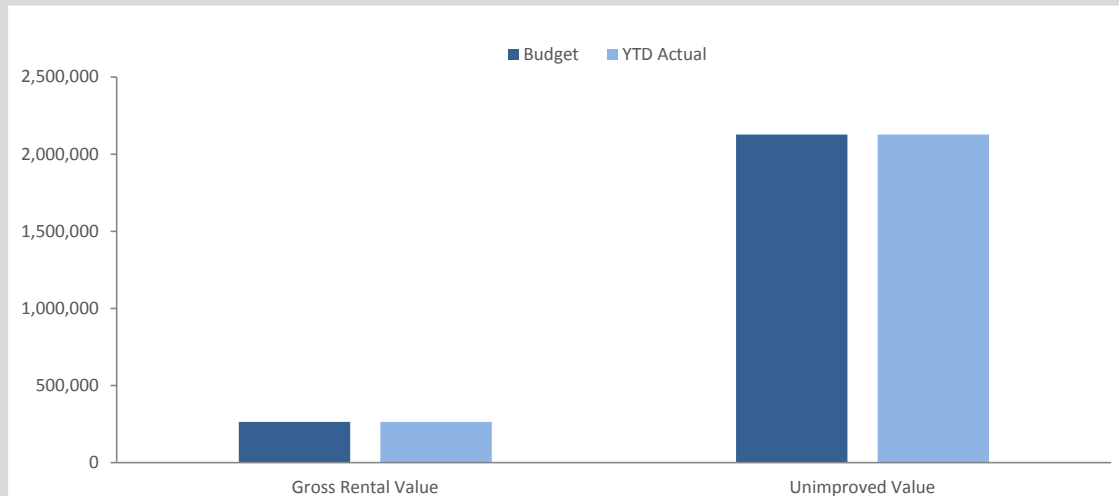
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General Rate Revenue**

| RATE TYPE                        | Budget                |                         |                    |                  |                 |              |                  | YTD Actual       |                  |               |                  |
|----------------------------------|-----------------------|-------------------------|--------------------|------------------|-----------------|--------------|------------------|------------------|------------------|---------------|------------------|
|                                  | Rate in<br>\$ (cents) | Number of<br>Properties | Rateable<br>Value  | Rate<br>Revenue  | Interim<br>Rate | Back<br>Rate | Total<br>Revenue | Rate<br>Revenue  | Interim<br>Rates | Back<br>Rates | Total<br>Revenue |
| <b>Differential General Rate</b> |                       |                         |                    | \$               | \$              | \$           | \$               | \$               | \$               | \$            | \$               |
| <b>Gross Rental Value</b>        |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| Gross Rental Value               | 0.117428              | 243                     | 2,248,836          | 264,076          | 0               | 0            | 264,076          | 264,076          | (515)            |               | 263,561          |
| <b>Unimproved Value</b>          |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| Unimproved Value                 | 0.008595              | 421                     | 247,554,500        | 2,127,731        | 100             | 0            | 2,127,831        | 2,127,731        | (215)            |               | 2,127,516        |
| <b>Sub-Total</b>                 |                       | <b>664</b>              | <b>249,803,336</b> | <b>2,391,807</b> | <b>100</b>      | <b>0</b>     | <b>2,391,907</b> | <b>2,391,807</b> | <b>(730)</b>     | <b>0</b>      | <b>2,391,077</b> |
| <b>Minimum Payment</b>           | <b>Minimum \$</b>     |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| <b>Gross Rental Value</b>        |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| Gross Rental Value               | 620                   | 145                     | 224,065            | 89,900           | 0               | 0            | 89,900           | 89,900           | 1,599            |               | 91,499           |
| <b>Unimproved Value</b>          |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| Unimproved Value                 | 620                   | 44                      | 1,920,260          | 27,280           | 0               | 0            | 27,280           | 27,280           | (718)            |               | 26,562           |
| <b>Sub-Total</b>                 |                       | <b>189</b>              | <b>2,144,325</b>   | <b>117,180</b>   | <b>0</b>        | <b>0</b>     | <b>117,180</b>   | <b>117,180</b>   | <b>881</b>       | <b>0</b>      | <b>118,061</b>   |
| <b>Amount from General Rates</b> |                       |                         |                    |                  |                 |              | <b>2,509,088</b> |                  |                  |               | <b>2,509,139</b> |
| <b>Total General Rates</b>       |                       |                         |                    |                  |                 |              | <b>2,509,088</b> |                  | <b>151</b>       |               | <b>2,509,139</b> |

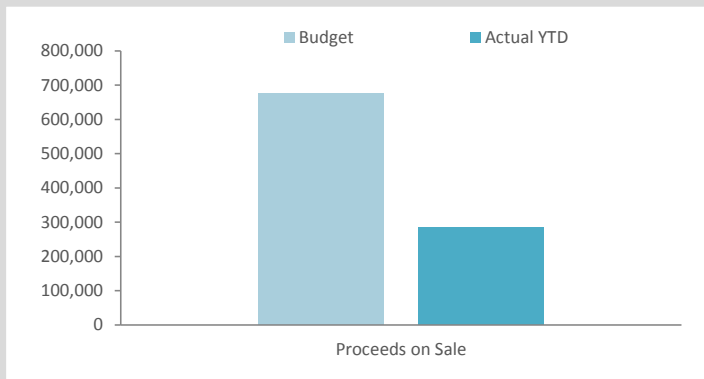
**KEY INFORMATION**

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       |              |                 |
| \$                         | \$                                    | \$     | \$             | \$             | \$            | \$              | \$             |                |              |                 |
| <b>Land and buildings</b>  |                                       |        |                |                |               |                 |                |                |              |                 |
| 763                        | Land - 8A Currie Street               |        | 40,000         | 40,000         | 0             | 0               |                |                | 0            | 0               |
| 521                        | Unit - 8A Currie Street               |        | 100,000        | 110,000        | 10,000        | 0               |                |                | 0            | 0               |
| 813                        | Land - 7 Phillips Crescent            |        | 20,000         | 6,000          | 0             | (14,000)        | 20,000         | 6,543          | 0            | (13,457)        |
| 814                        | Land - 11 Phillips Crescent           |        | 0              | 0              | 0             | 0               | 20,000         | 6,543          | 0            | (13,457)        |
| 5                          | Cranbrook Community Centre Facilities |        | 0              | 0              | 0             | 0               | 3,028          | 0              |              | (3,028)         |
| 495                        | Cranbrook Community Centre            |        | 0              | 0              | 0             | 0               | 8,218          | 0              |              | (8,218)         |
| 7                          | Cranbrook Hall Old Toilet Block       |        | 0              | 0              | 0             | 0               | 7,699          | 0              | 0            | (7,699)         |
| <b>Plant and equipment</b> |                                       |        |                |                |               |                 |                |                |              |                 |
| <b>Governance</b>          |                                       |        |                |                |               |                 |                |                |              |                 |
| 808                        | Holden Colorado 4x4 Crew Cab          | CB1    | 38,000         | 36,500         | 0             | (1,500)         | 28,488         | 35,158         | 6,670        | 0               |
| 825                        | Holden Colorado 4x4 Crew Cab          | CB1    | 43,000         | 44,200         | 1,200         | 0               |                |                | 0            | 0               |
| 806                        | Holden Trailblazer                    | CB01   | 33,500         | 33,250         | 0             | (250)           | 40,200         | 32,652         | 0            | (7,548)         |
| 822                        | Holden Trailblazer                    | CB01   | 33,500         | 33,250         | 0             | (250)           |                |                | 0            | 0               |
| <b>Transport</b>           |                                       |        |                |                |               |                 |                |                |              |                 |
| 807                        | Holden Trailblazer                    | CB00   | 33,500         | 33,250         | 0             | (250)           | 32,405         | 33,152         | 747          | 0               |
|                            | Holden Trailblazer                    | CB00   | 33,500         | 33,250         | 0             | (250)           |                |                | 0            | 0               |
| 802                        | Holden Colorado Dual Cab Ute          | CB06   | 32,000         | 34,250         | 2,250         | 0               | 34,948         | 31,818         | 0            | (3,130)         |
| 823                        | Holden Colorado Dual Cab Ute          | CB06   | 33,500         | 34,250         | 750           | 0               | 33,062         | 32,306         | 0            | (756)           |
| 794                        | Holden Colorado Ute                   | CB04   | 24,000         | 23,500         | 0             | (500)           | 30,064         | 23,182         | 0            | (6,882)         |
| 795                        | Holden Colorado Ute                   | CB08   | 28,000         | 27,000         | 0             | (1,000)         | 29,047         | 27,075         | 0            | (1,972)         |
| 771                        | Holden Colorado Ute                   | CB05   | 26,500         | 26,500         | 0             | 0               | 35,000         | 27,198         | 0            | (7,802)         |
| 770                        | Holden Colorado Ute                   | 007FR  | 25,500         | 25,000         | 0             | (500)           | 30,000         | 25,000         | 0            | (5,000)         |
| 704                        | Isuzu 6x4 S/Tipper                    | CB003  | 114,000        | 100,000        | 0             | (14,000)        |                |                | 0            | 0               |
| 670                        | Isuzu T/Top (P&G)                     | CB006  | 34,000         | 25,000         | 0             | (9,000)         |                |                | 0            | 0               |
| 616                        | Rustler Chemical Spray Unit           | CB4589 | 6,000          | 5,000          | 0             | (1,000)         |                |                | 0            | 0               |
| -                          | Kevrek Crane                          |        | 0              | 2,000          | 2,000         | 0               |                |                | 0            | 0               |
| 799                        | Traffic Counters                      |        | 3,000          | 3,000          | 0             | 0               | 4,800          | 4,200          | 0            | (600)           |
|                            |                                       |        | <b>701,500</b> | <b>675,200</b> | <b>16,200</b> | <b>(42,500)</b> | <b>356,958</b> | <b>284,828</b> | <b>7,417</b> | <b>(79,549)</b> |

KEY INFORMATION



| Proceeds on Sale |                  |            |
|------------------|------------------|------------|
| Annual Budget    | YTD Actual       | %          |
| <b>\$675,200</b> | <b>\$284,828</b> | <b>42%</b> |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

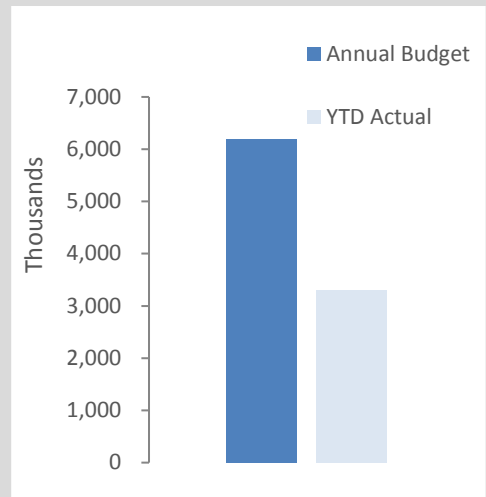
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

|  | Adopted Budget   | YTD Actual       |
|--|------------------|------------------|
| <b>Capital Acquisitions</b>            |                  |                  |
|  | \$               | \$               |
| Land                                   | 70,000           | 46,205           |
| Buildings - non-specialised            | 3,469,051        | 1,976,232        |
| Buildings - specialised                | 26,453           | 0                |
| Plant and equipment                    | 934,900          | 431,936          |
| Infrastructure - Roads                 | 1,396,499        | 840,387          |
| Infrastructure - Other                 | 22,000           | 16,632           |
| Infrastructure - Bridges               | 270,000          | 0                |
| <b>Capital Expenditure Totals</b>      | <b>6,188,903</b> | <b>3,311,391</b> |
| <b>Capital Acquisitions Funded By:</b> |                  |                  |
|  | \$               | \$               |
| Capital grants and contributions       | 3,817,355        | 1,562,541        |
| Other (Disposals & C/Fwd)              | 675,200          | 284,828          |
| Cash Backed Reserves                   |                  |                  |
| Building Asset Management Reserve      | 70,000           | 6,410            |
| Housing Reserve                        | 225,000          | 225,000          |
| Rate Discount Reserve                  | 203,453          | 0                |
| Works Depot Reserve                    | 90,000           | 0                |
| Contribution - operations              | 1,107,895        | 1,232,612        |
| <b>Capital Funding Total</b>           | <b>6,188,903</b> | <b>3,311,391</b> |

**SIGNIFICANT ACCOUNTING POLICIES**

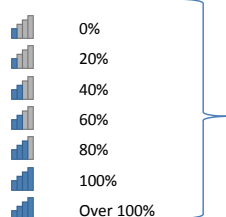
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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>\$6.19 M</b>      | <b>\$3.31 M</b>   | <b>54%</b>        |
| <b>Capital Grant</b> | <b>Annual Budget</b> | <b>YTD Actual</b> | <b>% Received</b> |
|                      | <b>\$3.82 M</b>      | <b>\$1.56 M</b>   | <b>41%</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<br>Under/(Over) |
|      |   | Account Description |                  |                          |
|      | <b>Buildings - specialised</b>  |                     |                  |                          |
|      | 042210 Capital Expense - Major Admin Building Maintenance               | 8,000               | 0                | 8,000                    |
|      | 111205 Capital Expense - Frankland River Community Centre Major Mainten | 18,453              | 0                | 18,453                   |
|      | <b>Buildings - specialised Total</b>                                    | <b>26,453</b>       | <b>0</b>         | <b>26,453</b>            |
|      | <b>Buildings - non-specialised</b>                                      |                     |                  |                          |
| 12%  | 051203 Capital Expense - Tunney Fire Shed                               | 328,720             | 40,391           | 288,329                  |
| 113% | 091201 Capital Expense - Staff Housing Construction Cranbrook           | 448,303             | 508,313          | (60,010)                 |
| 73%  | 107207 Capital Expense - Aged Care Development                          | 1,768,028           | 1,284,363        | 483,665                  |
|      | 112204 Capital Expense - Lake Poorrarecup Eco Ablutions                 | 140,000             | 0                | 140,000                  |
| 3%   | 121209 Capital Expense - Depot Upgrade Cranbrook                        | 200,000             | 5,130            | 194,870                  |
| 49%  | 124200 Capital Expense - Heavy Vehicle Rest Bay Ablutions               | 284,000             | 138,034          | 145,966                  |
|      | 132214 Capital Expense - Frankland River Caravan Park Upgrade           | 300,000             | 0                | 300,000                  |
| 57%  | <b>Buildings - non-specialised Total</b>                                | <b>3,469,051</b>    | <b>1,976,232</b> | <b>1,492,819</b>         |
|      | <b>Land</b>   |                     |                  |                          |
|      | 147200 Capital Expense - Subdivision Expenses                           | 20,000              | 0                | 20,000                   |
| 92%  | 147201 Capital Expense - Purchase of Land                               | 50,000              | 46,205           | 3,795                    |
| 66%  | <b>Land Total</b>   | <b>70,000</b>       | <b>46,205</b>    | <b>23,795</b>            |
|      | <b>Plant &amp; Equipment</b>  |                     |                  |                          |
| 45%  | 042212 Capital Expense - Admin Vehicles                                 | 172,400             | 77,583           | 94,817                   |
| 85%  | 143200 Capital Expense - Works Passenger Vehicles                       | 288,500             | 244,768          | 43,732                   |
| 23%  | 143201 Capital Expense - Heavy Plant & Equipment Purchases              | 474,000             | 109,585          | 364,415                  |
| 46%  | <b>Plant &amp; Equipment Total</b>                                      | <b>934,900</b>      | <b>431,936</b>   | <b>502,964</b>           |
|      | <b>Infrastructure - Bridges</b>   |                     |                  |                          |
|      | 121200 Capital Expense - Bridge Program Works                           | 270,000             | 0                | 270,000                  |
|      | <b>Infrastructure - Bridges Total</b>                                   | <b>270,000</b>      | <b>0</b>         | <b>270,000</b>           |
|      | <b>Infrastructure - Roads</b>   |                     |                  |                          |
| 87%  | 121201 Capital Expense - Regional Road Group Construction               | 525,000             | 456,569          | 68,431                   |
| 12%  | 121202 Capital Expense - Council Funded Road Construction               | 320,000             | 38,991           | 281,009                  |
| 52%  | 121203 Capital Expense - Roads to Recovery Construction                 | 404,652             | 209,390          | 195,262                  |
| 92%  | 121216 Capital Expense - Commodity Route Construction                   | 146,847             | 135,437          | 11,411                   |
| 60%  | <b>Infrastructure - Roads Total</b>                                     | <b>1,396,499</b>    | <b>840,387</b>   | <b>556,112</b>           |
|      | <b>Infrastructure - Other</b>   |                     |                  |                          |
| 76%  | 132206 Capital Expense - Entry Statements                               | 22,000              | 16,632           | 5,368                    |
|      | 132215 Capital Expense - Banner Poles/Electronic Sign                   | 0                   | 0                | 0                        |
| 76%  | <b>Infrastructure - Other Total</b>                                     | <b>22,000</b>       | <b>16,632</b>    | <b>5,368</b>             |
| 54%  | <b>Grand Total</b>  | <b>6,188,903</b>    | <b>3,311,391</b> | <b>2,877,513</b>         |



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

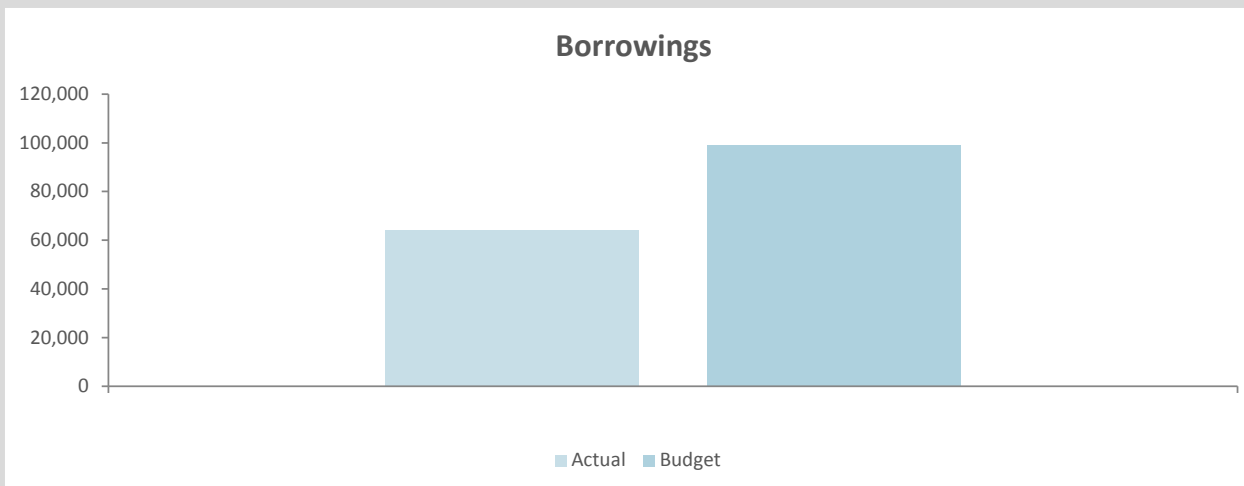
**Repayments - Borrowings**

| Information on Borrowings<br>Particulars    | 1 July 2019    | New Loans |          | Principal Repayments |               | Principal Outstanding |                | Interest Repayments |               |
|---|----------------|-----------|----------|----------------------|---------------|-----------------------|----------------|---------------------|---------------|
|   |                | Actual    | Budget   | Actual               | Budget        | Actual                | Budget         | Actual              | Budget        |
|   | \$             | \$        | \$       | \$                   | \$            | \$                    | \$             | \$                  | \$            |
| <b>Housing</b>                              |                |           |          |                      |               |                       |                |                     |               |
| Loan 75 - Currie Street Units               | 56,977         | 0         | 0        | 18,425               | 37,411        | 38,552                | 19,566         | 23,429              | 3,574         |
| Loan 77 - Lot 9 Edward Street MOW Residence | 165,749        | 0         | 0        | 30,416               | 30,416        | 135,333               | 135,333        | 0                   | 7,970         |
| <b>Recreation and culture</b>               |                |           |          |                      |               |                       |                |                     |               |
| Loan 76 Frederick Square Pavilion           | 47,481         | 0         | 0        | 15,354               | 31,176        | 32,127                | 16,305         | 31,339              | 2,978         |
|   | <u>270,207</u> | <u>0</u>  | <u>0</u> | <u>64,194</u>        | <u>99,003</u> | <u>206,013</u>        | <u>171,204</u> | <u>54,768</u>       | <u>14,522</u> |
| <b>Total</b>                                | 270,207        | 0         | 0        | 64,194               | 99,003        | 206,013               | 171,204        | 54,768              | 14,522        |
| Current borrowings                          | 99,003         |           |          |                      |               | 34,809                |                |                     |               |
| Non-current borrowings                      | <u>171,204</u> |           |          |                      |               | <u>171,204</u>        |                |                     |               |
|   | 270,207        |           |          |                      |               | 206,013               |                |                     |               |

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

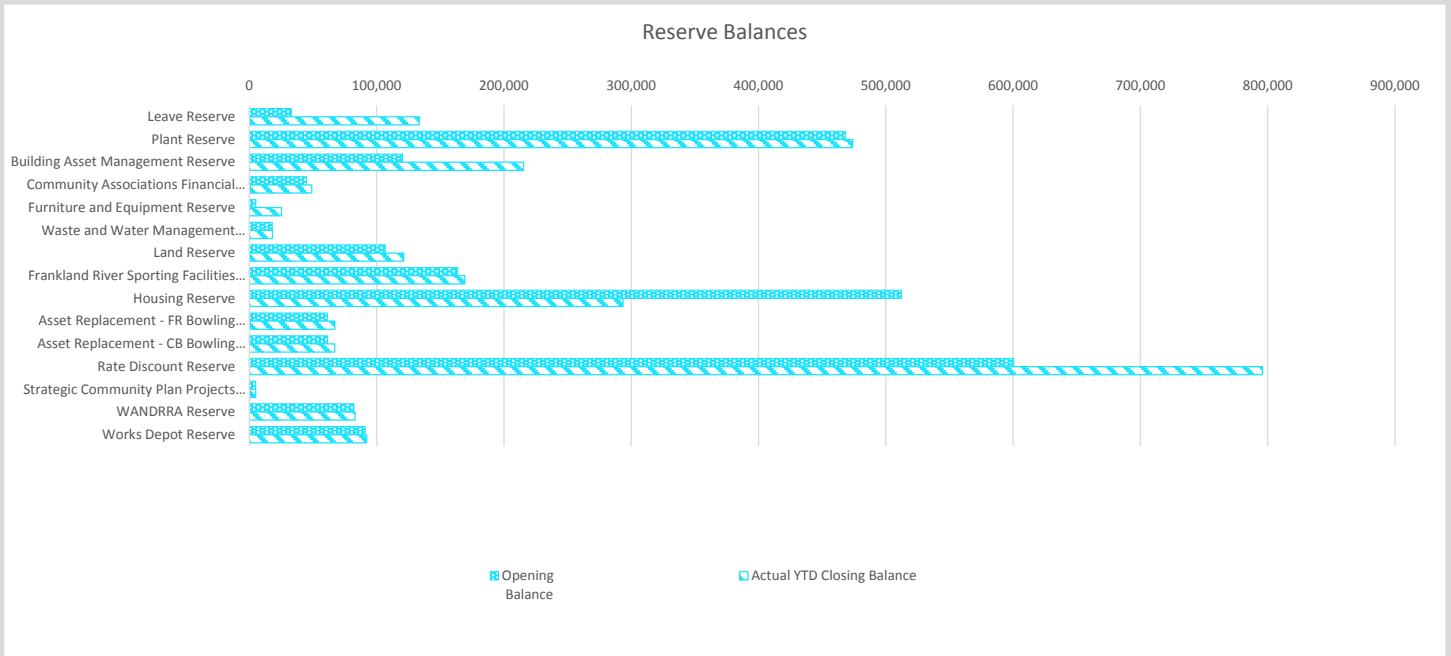


|                             |                 |
|-----------------------------|-----------------|
| <b>Principal Repayments</b> | <b>\$64,194</b> |
| <b>Interest Earned</b>      | <b>\$63,083</b> |
| <b>Interest Expense</b>     | <b>\$54,768</b> |
| <b>Reserves Bal</b>         | <b>\$2.61 M</b> |
| <b>Loans Due</b>            | <b>\$.21 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                               | 33,093           | 662                    | 393                    | 100,000                 | 100,000                 | 0                        | 0                        | 133,755                | 133,486                    |
| Plant Reserve                               | 468,478          | 8,927                  | 5,568                  | 18,370                  | 0                       | 0                        | 0                        | 495,775                | 474,046                    |
| Building Asset Management Reserve           | 120,323          | 2,406                  | 1,430                  | 100,000                 | 100,000                 | (70,000)                 | (6,410)                  | 152,729                | 215,343                    |
| Community Associations Financial Assistanc  | 44,956           | 899                    | 534                    | 3,500                   | 3,500                   | 0                        | 0                        | 49,355                 | 48,990                     |
| Furniture and Equipment Reserve             | 5,180            | 104                    | 62                     | 20,000                  | 20,000                  | 0                        | 0                        | 25,284                 | 25,242                     |
| Waste and Water Management Reserve          | 17,943           | 359                    | 213                    | 0                       | 0                       | 0                        | 0                        | 18,302                 | 18,156                     |
| Land Reserve                                | 106,889          | 2,138                  | 1,270                  | 6,000                   | 13,086                  | 0                        | 0                        | 115,027                | 121,245                    |
| Frankland River Sporting Facilities Reserve | 163,745          | 3,275                  | 1,946                  | 3,600                   | 3,600                   | 0                        | 0                        | 170,620                | 169,291                    |
| Housing Reserve                             | 512,362          | 10,247                 | 6,090                  | 156,000                 | 0                       | (225,000)                | (225,000)                | 453,609                | 293,452                    |
| Asset Replacement - FR Bowling Green Rese   | 61,384           | 1,228                  | 730                    | 5,000                   | 5,000                   | 0                        | 0                        | 67,612                 | 67,114                     |
| Asset Replacement - CB Bowling Green Rese   | 61,379           | 1,228                  | 730                    | 5,000                   | 5,000                   | 0                        | 0                        | 67,607                 | 67,109                     |
| Rate Discount Reserve                       | 600,525          | 12,011                 | 7,138                  | 188,174                 | 188,174                 | (203,453)                | 0                        | 597,257                | 795,837                    |
| Strategic Community Plan Projects Reserve   | 4,995            | 100                    | 59                     | 0                       | 0                       | 0                        | 0                        | 5,095                  | 5,054                      |
| WANDRRA Reserve                             | 82,175           | 1,643                  | 977                    | 0                       | 0                       | 0                        | 0                        | 83,818                 | 83,152                     |
| Works Depot Reserve                         | 91,003           | 1,820                  | 1,082                  | 0                       | 0                       | (90,000)                 | 0                        | 2,823                  | 92,085                     |
| Cranbrook Youth Precinct Reserve            | 0                | 0                      | 0                      | 0                       | 294                     | 0                        | 0                        | 0                      | 294                        |
|   | <b>2,374,430</b> | <b>47,047</b>          | <b>28,222</b>          | <b>605,644</b>          | <b>438,654</b>          | <b>(588,453)</b>         | <b>(231,410)</b>         | <b>2,438,668</b>       | <b>2,609,896</b>           |

KEY INFORMATION



| Other Current Liabilities                                 | Note | Opening<br>Balance<br>1 July 2019 | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>31 March 2020 |
|---|------|-----------------------------------|-----------------------|------------------------|-------------------------------------|
|   |      | \$                                | \$                    | \$                     | \$                                  |
| <b>Provisions</b>   |      |                                   |                       |                        |                                     |
| Annual and sick leave                                     |      | 208,347                           | 0                     | 0                      | 208,347                             |
| Long service leave  |      | 124,537                           | 0                     | 0                      | 124,537                             |
| <b>Contract Liabilities</b>                               |      |                                   |                       |                        |                                     |
| <b>Total Other Current liabilities</b>                    |      |                                   |                       |                        | <b>332,884</b>                      |
| <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 31 MARCH 2020

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

| Provider                              | Unspent Operating Grant, Subsidies and Contributions Liability |                             |  |                     |                                | Operating Grants, Subsidies and Contributions Revenue |                  |                      |                  |                       |
|---------------------------------------|--|-----------------------------|--|---------------------|--------------------------------|---|------------------|----------------------|------------------|-----------------------|
|                                       | Liability<br>1-Jul   | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                             | Annual<br>Budget | Budget<br>Variations | Expected         | YTD Revenue<br>Actual |
|                                       | \$   | \$                          | \$                                     | \$                  | \$                             | \$  | \$               | \$                   | \$               | \$                    |
| <b>Operating Grants and Subsidies</b> |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| <b>General purpose funding</b>        |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| 031101                                | 120 CBH - Ex- Gratia Rates                                     | 0                           | 0                                      | 0                   | 0                              | 42,345  | 42,345           |                      | 42,345           | 42,346                |
| 032100                                | 111 Financial Assistance Grant                                 | 0                           | 0                                      | 0                   | 0                              | 424,596   | 424,596          |                      | 424,596          | 318,447               |
| 032101                                | 111 Local Roads Grant  | 0                           | 0                                      | 0                   | 0                              | 305,400   | 305,400          |                      | 305,400          | 229,050               |
| <b>Law, order, public safety</b>      |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| 051100                                | 110 DFES - ESL Grant   | 0                           | 0                                      | 0                   | 0                              | 68,007  | 68,007           |                      | 68,007           | 71,217                |
| <b>Education and welfare</b>          |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| 082100                                | 110 DoC - Women in Business Grant                              | 0                           | 0                                      | 0                   | 0                              | 5,000   | 5,000            |                      | 5,000            | 5,000                 |
| 082100                                | 120 BENDIGO - Women in Business Grant                          | 0                           | 0                                      | 0                   | 0                              | 600   | 600              |                      | 600              | 650                   |
| 082100                                | 110 LOTTERYWEST - Outdoor Kids Grant                           | 0                           | 0                                      | 0                   | 0                              | 5,000   | 5,000            |                      | 5,000            | 0                     |
| 082100                                | 120 CB TOURIST & BUSINESS PROMOTION                            | 0                           | 0                                      | 0                   | 0                              | 363   | 363              |                      | 363              | 400                   |
| 082100                                | 120 Women in Business Attendance Fee                           | 0                           | 0                                      | 0                   | 0                              | 2,727   | 2,727            |                      | 2,727            | 1,092                 |
| 082101                                | 110 DoC - Youth Week Grant                                     | 0                           | 0                                      | 0                   | 0                              | 1,000   | 1,000            |                      | 1,000            | 5,000                 |
| 082101                                | 110 DoC - Youth Engagement Program                             | 0                           | 0                                      | 0                   | 0                              | 5,000   | 5,000            |                      | 5,000            | 0                     |
| 084100                                | 110 DoC - Seniors Activities Grant                             | 0                           | 0                                      | 0                   | 0                              | 1,000   | 1,000            |                      | 1,000            | 670                   |
| <b>Recreation and culture</b>         |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| 113104                                | 120 FRDCC - Asset Replacement Fund FR                          | 0                           | 0                                      | 0                   | 0                              | 5,000   | 5,000            |                      | 5,000            | 5,000                 |
| 113105                                | 120 CBSC - Asset Replacement Fund CB                           | 0                           | 0                                      | 0                   | 0                              | 5,000   | 5,000            |                      | 5,000            | 6,000                 |
| 113108                                | 120 CBSC - Lease of Frederick Square                           | 0                           | 0                                      | 0                   | 0                              | 2,000   | 2,000            |                      | 2,000            | 2,000                 |
| <b>Transport</b>                      |  |                             |  |                     |                                |   |                  |                      |                  |                       |
| 122101                                | 120 MRWA - Streetlighting Contribution                         | 0                           | 0                                      | 0                   | 0                              | 1,500   | 1,500            |                      | 1,500            | 0                     |
| 122102                                | 110 MRWA - Direct Grant  | 0                           | 0                                      | 0                   | 0                              | 153,992   | 153,992          |                      | 153,992          | 153,992               |
|                                       |  | <b>0</b>                    | <b>0</b>                               | <b>0</b>            | <b>0</b>                       | <b>1,028,530</b>                                      | <b>1,028,530</b> | <b>0</b>             | <b>1,028,530</b> | <b>840,864</b>        |
| <b>TOTALS</b>                         |  | <b>0</b>                    | <b>0</b>                               | <b>0</b>            | <b>0</b>                       | <b>1,028,530</b>                                      | <b>1,028,530</b> | <b>0</b>             | <b>1,028,530</b> | <b>840,864</b>        |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider   | Unspent Non Operating Grants, Subsidies and Contributions Liability |   |  |                     |                                | Non Operating Grants, Subsidies and Contributions Revenue |                  |                      |                |                              |                  |
|--|---|---|--|---------------------|--------------------------------|---|------------------|----------------------|----------------|------------------------------|------------------|
|  | Liability<br>1-Jul  | Increase<br>in<br>Liability                 | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                                 | Annual<br>Budget | Budget<br>Variations | Expected       | YTD Revenue<br>Actual<br>(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   | 298,720          | 298,720              | 298,720        | 0                            |                  |
| <b>Housing</b>   |   |   |  |                     |                                |   |                  |                      |                |                              |                  |
| 091302   | 114   | BBRF - Key Worker Accommodation             | 0                                      | 0                   | 0                              | 0   | 225,000          | 225,000              | 225,000        | 79,622                       |                  |
| <b>Community amenities</b>                                     |   |   |  |                     |                                |   |                  |                      |                |                              |                  |
| 107301   | 114   | BBRF - Independent Living Units             | 0                                      | 0                   | 0                              | 0   | 888,250          | 888,250              | 888,250        | 318,488                      |                  |
| 107301   | 113   | GSRAAP - Independent Living Units           | 0                                      | 0                   | 0                              | 0   | 604,675          | 604,675              | 604,675        | 437,823                      |                  |
| 107301   | 116   | DARWINIA - Independent Living Units         | 0                                      | 0                   | 0                              | 0   | 283,575          | 283,575              | 283,575        | 0                            |                  |
| <b>Recreation and culture</b>                                  |   |   |  |                     |                                |   |                  |                      |                |                              |                  |
| 112302   | 113   | DoT RBFS - Lake Poorrarecup Ablutions       | 0                                      | 0                   | 0                              | 0   | 105,000          | 105,000              | 105,000        | 0                            |                  |
| 113303   | 116   | Contributions & Donations Other Rec & Sport | 0                                      | 0                   | 0                              | 0   | 0                | 0                    | 0              | 294                          |                  |
| <b>Transport</b>   |   |   |  |                     |                                |   |                  |                      |                |                              |                  |
| 122300   | 113   | ROAD PROJECT GRANT                          | 0                                      | 0                   | 0                              | 0   | 267,483          | 267,483              | 267,483        | 213,986                      |                  |
| 122301   | 114   | ROADS TO RECOVERY GRANT                     | 0                                      | 0                   | 0                              | 0   | 323,722          | 323,722              | 80,930         | 404,652                      |                  |
| 122304   | 114   | SPECIAL PROJECTS GRANT - Bridges            | 0                                      | 0                   | 0                              | 0   | 270,000          | 270,000              | 270,000        | 202,500                      |                  |
| 122308   | 113   | COMMODITY ROUTE GRANT                       | 0                                      | 0                   | 0                              | 0   | 36,000           | 36,000               | 36,000         | 0                            |                  |
| 124300   | 113   | ROAD SAFETY COMMISSION - HV Rest Bay        | 0                                      | 0                   | 0                              | 0   | 284,000          | 284,000              | 284,000        | 0                            |                  |
| <b>Economic services</b>                                       |   |   |  |                     |                                |   |                  |                      |                |                              |                  |
| 132300   | 113   | GSDC REDs GRANT - Frankland River Accomn    | 0                                      | 0                   | 0                              | 0   | 0                | 0                    | 150,000        | 150,000                      |                  |
|  |   |   | <b>0</b>                               | <b>0</b>            | <b>0</b>                       | <b>0</b>  | <b>3,586,425</b> | <b>3,586,425</b>     | <b>230,930</b> | <b>3,817,355</b>             | <b>1,562,541</b> |
| <b>Total Non-operating grants, subsidies and contributions</b> |   |   | <b>0</b>                               | <b>0</b>            | <b>0</b>                       | <b>0</b>  | <b>3,586,425</b> | <b>3,586,425</b>     | <b>230,930</b> | <b>3,817,355</b>             | <b>1,562,541</b> |

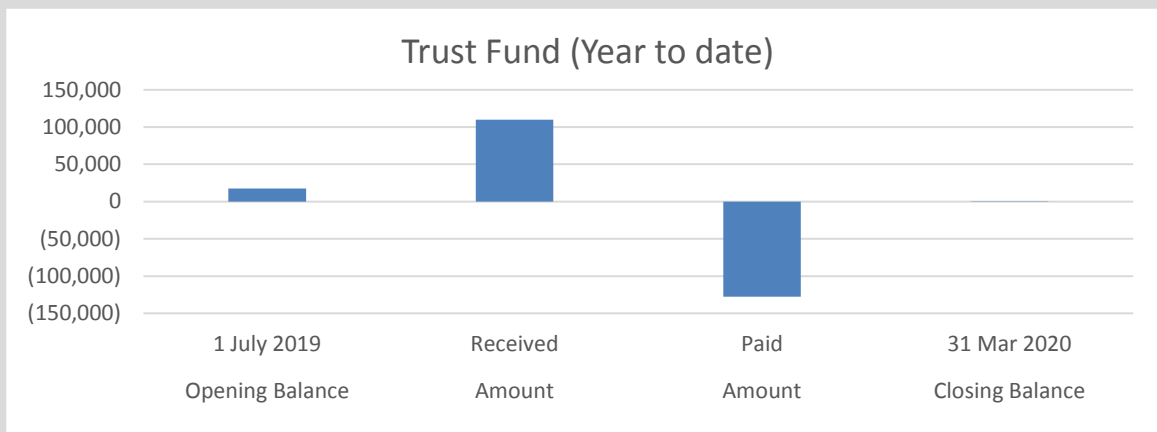
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 13  
TRUST FUND**

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

| Description  | Opening Balance<br>1 July 2019 | Amount<br>Received | Amount<br>Paid   | Closing Balance<br>31 Mar 2020 |
|--|--------------------------------|--------------------|------------------|--------------------------------|
|  | \$                             | \$                 | \$               | \$                             |
| Staff Housing Bonds                                  | 1,910                          | 1,516              | (3,426)          | 0                              |
| DoT Licensing  | 430                            | 108,105            | (108,535)        | 0                              |
| Housing Deposit - Frahm & Challenor                  | 5,000                          | 0                  | (5,000)          | 0                              |
| Sundry Trust (Stirlings Gliding Club + CB Art Group) | 10,060                         | 0                  | (10,060)         | (0)                            |
| Councillor Nomination Deposit                        | 0                              | 480                | (480)            | 0                              |
|  | <b>17,400</b>                  | <b>110,101</b>     | <b>(127,501)</b> | <b>(0)</b>                     |

**KEY INFORMATION**



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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 14  
BUDGET AMENDMENTS

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

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

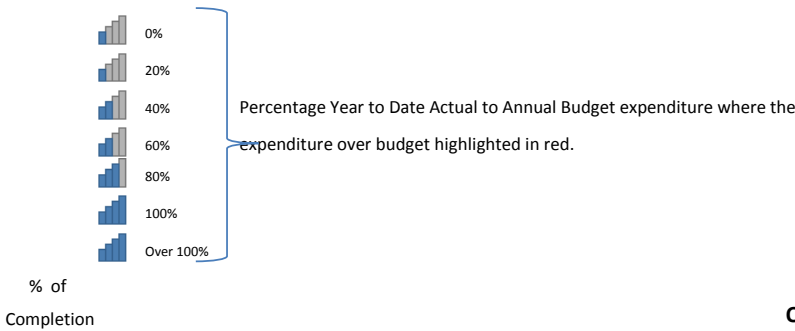
| Reporting Program                                 | Var. \$     | Var. %   | Timing/ Permanent | Explanation of Variance                        |
|---|-------------|----------|-------------------|--|
|   | \$          | %        |                   |  |
| <b>Revenue from operating activities</b>          |             |          |                   |  |
| Governance  | 13,549      | 142.80%  | ▲ Permanent       | Increased revenue received                     |
| Law, Order and Public Safety                      | 21,147      | 36.24%   | ▲ Permanent       | Increased revenue received                     |
| Transport   | 34,933      | 26.77%   | ▲ Timing          | Grant received                                 |
| Economic Services                                 | 16,989      | 13.94%   | ▲ Permanent       | Increased revenue received                     |
| Other Property and Services                       | 10,968      | 11.83%   | ▲ Permanent       | Increased revenue received                     |
| <b>Expenditure from operating activities</b>      |             |          |                   |  |
| Governance  | 74,308      | 21.03%   | ▼ Timing          | Expenditure delayed                            |
| Health  | 14,625      | 35.95%   | ▼ Timing          | Expenditure delayed                            |
| Other Property and Services                       | (17,050)    | (27.72%) | ▲ Permanent       | Loss on sale of assets, higher than budget     |
| <b>Investing Activities</b>                       |             |          |                   |  |
| Non-operating Grants, Subsidies and Contributions | (1,300,475) | (45.42%) | ▼ Timing          | Only a portion of BBRF & RAAP funding received |
| Capital Acquisitions                              | 1,330,287   | 28.66%   | ▼ Timing          | Expenditure delayed                            |



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 16  
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



| RESP OFFICER   | Budget 30-Jun-20    | Actual 31-Mar-20    | Order Value 31-Mar-20 | Variance Under/(Over) |
|--|---------------------|---------------------|-----------------------|-----------------------|
| <b>04 GOVERNANCE</b>                                       |                     |                     |                       |                       |
| <b>042 Governance - General - Capital Expenditure</b>      |                     |                     |                       |                       |
| MFA  | 8,000               | \$ -                | \$ 7,273              | 8,000                 |
| MOW  | 172,400             | \$ 77,583           | \$ 9,773              | 94,817                |
|  | <b>\$ 180,400</b>   | <b>\$ 77,583</b>    | <b>\$ 17,045</b>      | <b>\$ 102,817</b>     |
|  | <b>\$ 180,400</b>   | <b>\$ 77,583</b>    | <b>\$ 17,045</b>      |                       |
|  | <b>\$ -</b>         | <b>\$ -</b>         |                       |                       |
| <b>05 LAW ORDER &amp; PUBLIC SAFETY</b>                    |                     |                     |                       |                       |
| <b>051 Fire Prevention - Capital Expenditure</b>           |                     |                     |                       |                       |
| MFA  | 328,720             | \$ 40,391           | \$ 7,969              | 288,329               |
|  | <b>\$ 328,720</b>   | <b>\$ 40,391</b>    | <b>\$ 7,969</b>       | <b>\$ 288,329</b>     |
| <b>051 Fire Prevention - Capital Revenue</b>               |                     |                     |                       |                       |
| MFA  | 298,720             | \$ -                |                       |                       |
|  | <b>\$ 298,720</b>   | <b>\$ -</b>         |                       |                       |
|  | <b>\$ 328,720</b>   | <b>\$ 40,391</b>    | <b>\$ 7,969</b>       |                       |
|  | <b>\$ 298,720</b>   | <b>\$ -</b>         |                       |                       |
| <b>09 HOUSING</b>  |                     |                     |                       |                       |
| <b>091 Staff Housing - Capital Expenditure</b>             |                     |                     |                       |                       |
| CEO  | 448,303             | \$ 508,313          | \$ -                  | (60,010)              |
|  | <b>\$ 448,303</b>   | <b>\$ 508,313</b>   | <b>\$ -</b>           | <b>\$ (60,010)</b>    |
| <b>091 Staff Housing - Capital Revenue</b>                 |                     |                     |                       |                       |
| CEO  | 225,000             | \$ 79,622           |                       |                       |
|  | <b>\$ 225,000</b>   | <b>\$ 79,622</b>    |                       |                       |
|  | <b>\$ 448,303</b>   | <b>\$ 508,313</b>   | <b>\$ -</b>           |                       |
|  | <b>\$ 225,000</b>   | <b>\$ 79,622</b>    |                       |                       |
| <b>COMMUNITY AMENITIES</b>                                 |                     |                     |                       |                       |
| <b>107 Other Community Amenities - Capital Expenditure</b> |                     |                     |                       |                       |
| CEO  | 1,768,028           | \$ 1,284,363        | \$ -                  | 483,665               |
|  | <b>\$ 1,768,028</b> | <b>\$ 1,284,363</b> | <b>\$ -</b>           | <b>\$ 483,665</b>     |
| <b>107 Other Community Amenities - Capital Revenue</b>     |                     |                     |                       |                       |
| CEO  | 1,776,500           | \$ 756,311          |                       |                       |
|  | <b>\$ 1,776,500</b> | <b>\$ 756,311</b>   |                       |                       |

**04 GOVERNANCE**  
**042 Governance - General - Capital Expenditure**  
 45% 042210 Capital Expense - Major Admin Building Maintenance  
 43% 042212 Capital Expense - Admin Vehicles  
**042 Total Governance - General - Capital Expenditure**

**05 LAW ORDER & PUBLIC SAFETY**  
**051 Fire Prevention - Capital Expenditure**  
 12% 051203 Capital Expense - Tunney Fire Shed  
**051 Total Fire Prevention - Capital Expenditure**  
**051 Fire Prevention - Capital Revenue**  
 051302 Capital Revenue - ESL Grant Tunney Fire Shed  
**051 Fire Prevention - Capital Revenue**  
**05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE**  
**05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE**

**09 HOUSING**  
**091 Staff Housing - Capital Expenditure**  
 113% 091201 Capital Expense - Staff Housing Construction Cranbrook  
**091 Total Staff Housing - Capital Expenditure**  
**091 Staff Housing - Capital Revenue**  
 091302 Capital Revenue - Staff Housing Funding  
**091 Total Staff housing Capital Revenue**

**COMMUNITY AMENITIES**  
**107 Other Community Amenities - Capital Expenditure**  
 73% 107207 Capital Expense - Aged Care Development  
**107 Total Other Community Amenities - Capital Expenditure**  
**107 Other Community Amenities - Capital Revenue**  
 107301 Capital Revenue - Grant for Aged Care Development  
**107 Total Other Community Amenities - Capital Revenue**

% of  
Completion

RESP OFFICER    Budget 30-Jun-20    Actual 31-Mar-20    Order Value 31-Mar-20    Variance Under/(Over)

**10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE**


**\$ 1,768,028    \$ 1,284,363    \$ -**

**10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE**


**\$ 1,776,500    \$ 756,311**

**11 RECREATION & CULTURE**

**111 Public Halls & Civic Centres - Capital Expenditure**

|   |            |   |     |                  |             |             |                  |
|---|------------|---|-----|------------------|-------------|-------------|------------------|
|  | 111205     | Capital Expense - Frankland River Community Centre M    | MOW | 18,453           | \$ -        | \$ -        | 18,453           |
|   | <b>111</b> | <b>Total Public Halls &amp; Civic Centres - Capital</b> |     | <b>\$ 18,453</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 18,453</b> |

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

|   |            |   |     |                   |             |             |                   |
|---|------------|---|-----|-------------------|-------------|-------------|-------------------|
|  | 112204     | Capital Expense - Lake Poorrarecup Eco Ablutions                | MOW | 140,000           | \$ -        | \$ -        | 140,000           |
|   | <b>112</b> | <b>Total Swimming Areas &amp; Beaches - Capital Expenditure</b> |     | <b>\$ 140,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 140,000</b> |

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

|  |            |   |     |                   |             |  |  |
|--|------------|---|-----|-------------------|-------------|--|--|
|  | 112302     | Capital Revenue - Lake Poorrarecup Eco Ablutions Gran       | MOW | 105,000           | \$ -        |  |  |
|  | <b>112</b> | <b>Total Swimming Areas &amp; Beaches - Capital Revenue</b> |     | <b>\$ 105,000</b> | <b>\$ -</b> |  |  |

**113 Other Recreation & Sport - Capital Revenue**

|  |            |   |     |             |               |  |  |
|--|------------|---|-----|-------------|---------------|--|--|
|  | 113303     | Capital Revenue - Contributions & Donations Other Rec       | MFA | -           | \$ 294        |  |  |
|  | <b>113</b> | <b>Total Other Recreation &amp; Sport - Capital Revenue</b> |     | <b>\$ -</b> | <b>\$ 294</b> |  |  |

**11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE**

**\$ 158,453    \$ -    \$ -**



**11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE**

**\$ 105,000    \$ 294**




**12 TRANSPORT**

**121 Streets Roads Bridges & Depot Construction - Capital Expenditure**







121200 Capital Expense - Bridge Program Works

|   |       |   |     |                   |             |             |                   |
|---|-------|---|-----|-------------------|-------------|-------------|-------------------|
|  | BR272 | Bridge 272 Refurbishment                                | MOW | 120,000           | \$ -        | \$ -        | 120,000           |
|  | BR489 | Bridge 489 Refurbishment                                | MOW | 150,000           | \$ -        | \$ -        | 150,000           |
|   |       | <u>Sub Total Capital Expense - Bridge Program Works</u> |     | <b>\$ 270,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 270,000</b> |




121201 Capital Expense - Regional Road Group Construction

|   |       |   |     |                   |                   |             |                  |
|---|-------|---|-----|-------------------|-------------------|-------------|------------------|
| 92%  | RG531 | Cranbrook Frankland Road  | MOW | 300,000           | \$ 276,502        | \$ -        | 23,498           |
| 80%  | RG532 | Frankland Rocky Gully Road  | MOW | 225,000           | \$ 180,067        | \$ -        | 44,933           |
| 87%  |       | <u>Sub Total Capital Expense - Regional Road Group Construction</u> |     | <b>\$ 525,000</b> | <b>\$ 456,569</b> | <b>\$ -</b> | <b>\$ 68,431</b> |



121202 Capital Expense - Council Funded Road Construction

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

121203 Capital Expense - Roads to Recovery Construction

|   |       |   |     |                   |                   |             |                   |
|---|-------|---|-----|-------------------|-------------------|-------------|-------------------|
| 29%  | AU001 | Yeriminup Road  | MOW | 203,722           | \$ 59,985         | \$ -        | 143,737           |
| 74%  | AU047 | Boyup Brook Cranbrook Road  | MOW | 200,930           | \$ 149,405        | \$ -        | 51,525            |
| 52%  |       | <u>Sub Total Capital Expense - Roads to Recovery Construction</u> |     | <b>\$ 404,652</b> | <b>\$ 209,390</b> | <b>\$ -</b> | <b>\$ 195,262</b> |

121216 Captial Expense - Commodity Route Construction

|   |       |   |     |                   |                   |             |                  |
|---|-------|---|-----|-------------------|-------------------|-------------|------------------|
| 92%  | CR054 | Nardarup Road   | MOW | 146,847           | \$ 135,437        | \$ -        | 11,411           |
| 92%  |       | <u>Sub Total Captial Expense - Commodity Route Construction</u> |     | <b>\$ 146,847</b> | <b>\$ 135,437</b> | <b>\$ -</b> | <b>\$ 11,411</b> |

|  |        |   |     |         |          |           |         |
|--|--------|---|-----|---------|----------|-----------|---------|
| 3%  | 121209 | Capital Expense - Depot Upgrade Cranbrook | MOW | 200,000 | \$ 5,130 | \$ 91,686 | 194,870 |
|--|--------|---|-----|---------|----------|-----------|---------|

|   |            |   |  |                     |                   |                  |                     |
|---|------------|---|--|---------------------|-------------------|------------------|---------------------|
| 45%  | <b>121</b> | <b>Total Streets Roads Bridges &amp; Depot Construction - Capital Exper</b> |  | <b>\$ 1,866,499</b> | <b>\$ 845,518</b> | <b>\$ 91,686</b> | <b>\$ 1,020,982</b> |
|---|------------|---|--|---------------------|-------------------|------------------|---------------------|

% of  
Completion

RESP OFFICER Budget 30-Jun-20 Actual 31-Mar-20 Order Value 31-Mar-20 Variance Under/(Over)

**121 Streets Roads Bridges & Depot Construction - Capital Revenue**

|   |  |     |                   |                   |  |  |
|---|--|-----|-------------------|-------------------|--|--|
| 122300  | Capital Revenue - Grant - Road Project Grants (RRG)      | MOW | 267,483           | \$ 213,986        |  |  |
| 122301  | Capital Revenue - Grant - Roads to Recovery Grants       | MOW | 404,652           | \$ 309,829        |  |  |
| 122304  | Capital Revenue - Grant - Special Projects Grants (Bridg | MOW | 270,000           | \$ 202,500        |  |  |
| 122308  | Capital Revenue - Grant - Commodity Route Funding        | MOW | 36,000            | \$ -              |  |  |
| <b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b> |  |     | <b>\$ 978,135</b> | <b>\$ 726,315</b> |  |  |

**124 Parking Facilities - Capital Expenditure**

|   |  |        |  |                   |                   |                   |            |         |
|---|--|--------|--|-------------------|-------------------|-------------------|------------|---------|
| 49%   |  | 124200 | Capital Expense - Heavy Vehicle Rest Bay Ablutions | MOW               | 284,000           | \$ 138,034        | \$ 135,798 | 145,966 |
| <b>124 Total Parking Facilities - Capital Expenditure</b> |  |        | <b>\$ 284,000</b>                                  | <b>\$ 138,034</b> | <b>\$ 135,798</b> | <b>\$ 145,966</b> |            |         |

**124 Parking Facilities - Capital Revenue**

|   |   |     |                   |             |  |  |
|---|---|-----|-------------------|-------------|--|--|
| 124300  | Capital Revenue - Grant - RSC HV Rest Bay Ablutions | MOW | 284,000           | \$ -        |  |  |
| <b>124 Total Parking Facilities - Capital Revenue</b> |   |     | <b>\$ 284,000</b> | <b>\$ -</b> |  |  |

**12 TOTAL TRANSPORT - CAPITAL EXPENDITURE**

|                     |                   |                   |
|---------------------|-------------------|-------------------|
| <b>\$ 2,150,499</b> | <b>\$ 983,552</b> | <b>\$ 227,484</b> |
|---------------------|-------------------|-------------------|

**12 TOTAL TRANSPORT - CAPITAL REVENUE**

|                     |                   |
|---------------------|-------------------|
| <b>\$ 1,262,135</b> | <b>\$ 726,315</b> |
|---------------------|-------------------|

**13 ECONOMIC SERVICES**

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

|   |  |        |  |                  |             |             |                   |         |
|---|--|--------|--|------------------|-------------|-------------|-------------------|---------|
| 76%   |  | 132206 | Capital Expense - Entry Statements                     | CDO              | 22,000      | \$ 16,632   | \$ -              | 5,368   |
|   |  | 132214 | Capital Expense - Frankland River Caravan Park Upgrade | CDO              | 300,000     | \$ -        | \$ -              | 300,000 |
| 5%  |  | 132215 | Capital Expense - Banner Poles/Electronic Sign         | CDO              | -           | \$ -        | \$ -              | -       |
| <b>132 Total Tourism &amp; Area Promotion - Capital Expenditure</b> |  |        | <b>\$ 322,000</b>                                      | <b>\$ 16,632</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 305,368</b> |         |

**132 Tourism & Area Promotion - Capital Revenue**

|   |   |     |                   |             |  |  |
|---|---|-----|-------------------|-------------|--|--|
| 132300  | Capital Revenue - Grant for Frankland River Caravan Pai | CDO | 150,000           | \$ -        |  |  |
| <b>132 Total Tourism &amp; Area Promotion - Capital Revenue</b> |   |     | <b>\$ 150,000</b> | <b>\$ -</b> |  |  |

**13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE**

|                   |                  |             |
|-------------------|------------------|-------------|
| <b>\$ 322,000</b> | <b>\$ 16,632</b> | <b>\$ -</b> |
|-------------------|------------------|-------------|

**13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE**

|                   |             |
|-------------------|-------------|
| <b>\$ 150,000</b> | <b>\$ -</b> |
|-------------------|-------------|

**14 OTHER PROPERTY & SERVICES**

**143 Plant Operation Costs - Capital Expenditure**

|     |  |  |   |     |                   |                   |                   |                   |
|-----|--|--|---|-----|-------------------|-------------------|-------------------|-------------------|
| 85% |  | 143200   | Capital Expense - Works Passenger Vehicles          | MOW | 288,500           | \$ 244,768        | \$ 4,091          | 43,732            |
| 23% |  | 143201   | Capital Expense - Heavy Plant & Equipment Purchases | MOW | 474,000           | \$ 109,585        | \$ 182,708        | 364,415           |
| 46% |  | <b>143 Total Plant Operation Costs - Capital Expenditure</b> |   |     | <b>\$ 762,500</b> | <b>\$ 354,353</b> | <b>\$ 186,799</b> | <b>\$ 408,147</b> |

**147 Unclassified - Capital Expenditure**

|     |  |   |  |     |                  |                  |             |                  |
|-----|--|---|--|-----|------------------|------------------|-------------|------------------|
|     |  | 147200  | Capital Expense - Subdivision Expenses | CEO | 20,000           | \$ -             | \$ -        | 20,000           |
| 92% |  | 147201  | Capital Expense - Purchase of Land     | CEO | 50,000           | \$ 46,205        | \$ -        | 3,795            |
| 66% |  | <b>147 Total Unclassified - Capital Expenditure</b> |  |     | <b>\$ 70,000</b> | <b>\$ 46,205</b> | <b>\$ -</b> | <b>\$ 23,795</b> |

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

|                   |                   |                   |
|-------------------|-------------------|-------------------|
| <b>\$ 832,500</b> | <b>\$ 400,557</b> | <b>\$ 186,799</b> |
|-------------------|-------------------|-------------------|

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

|             |             |
|-------------|-------------|
| <b>\$ -</b> | <b>\$ -</b> |
|-------------|-------------|

**TOTAL CAPITAL EXPENDITURE**

|                     |                     |                   |
|---------------------|---------------------|-------------------|
| <b>\$ 6,188,903</b> | <b>\$ 3,311,391</b> | <b>\$ 439,298</b> |
|---------------------|---------------------|-------------------|

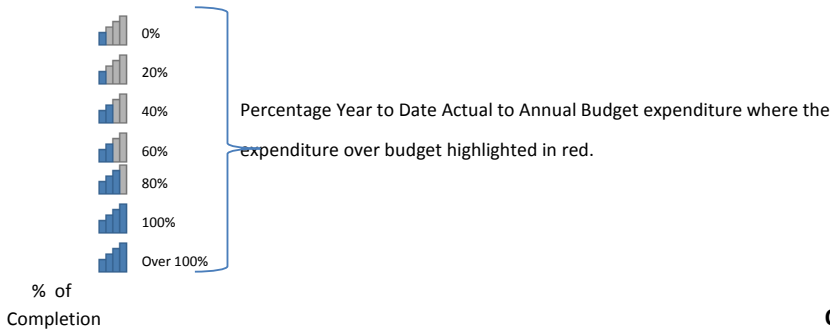
**TOTAL CAPITAL REVENUE**

|                     |                     |
|---------------------|---------------------|
| <b>\$ 3,817,355</b> | <b>\$ 1,562,541</b> |
|---------------------|---------------------|

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 17  
DETAILED OPERATING STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



**03 GENERAL PURPOSE FUNDING**

**031 Rate Revenue - Operating Expenditure**

|      |   |   |
|------|---|---|
| 79%  | 031000  | Expense - Administration Allocation Rates |
| 6%   | 031002  | Expense - Valuation Expenses              |
| 157% | 031003  | Expense - Title Searches                  |
| 113% | 031004  | Expense - Debt Collection                 |
| 100% | 031006  | Expense - Rates Incentive Prize           |
| 74%  | <b>031 Total Rate Revenue - Operating Expenditure</b> |   |

| Resp Officer | Budget 30-Jun-20  | Actual 31-Mar-20 | Order Value 31-Mar-20 | Variance Under/(Over) |
|--------------|-------------------|------------------|-----------------------|-----------------------|
| MFA          | 113,694           | 89,468           | -                     | 24,226                |
| MFA          | 12,000            | 711              | -                     | 11,289                |
| MFA          | 100               | 157              | -                     | (57)                  |
| MFA          | 5,000             | 5,630            | -                     | (630)                 |
| MFA          | 1,000             | 1,000            | -                     | -                     |
|              | <b>\$ 131,794</b> | <b>\$ 96,966</b> | <b>\$ -</b>           | <b>\$ 34,828</b>      |

**031 Rate Revenue - Operating Revenue**

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

|     |                     |                     |             |
|-----|---------------------|---------------------|-------------|
| MFA | 2,508,988           | 2,508,988           | -           |
| MFA | 42,345              | 42,346              | -           |
| MFA | 15,000              | 13,387              | -           |
| MFA | (58,500)            | (31,578)            | -           |
| MFA | 5,000               | 4,405               | -           |
| MFA | 9,500               | 9,707               | -           |
| MFA | 2,200               | 2,195               | -           |
| MFA | 1,500               | 990                 | -           |
| MFA | 100                 | 151                 | -           |
|     | <b>\$ 2,526,133</b> | <b>\$ 2,550,591</b> | <b>\$ -</b> |

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

|        |                                      |
|--------|--------------------------------------|
| 032100 | Revenue - Financial Assistance Grant |
| 032101 | Revenue - Local Roads Grant          |
| 032102 | Revenue - Municipal Interest         |
| 032103 | Revenue - Reserves Interest          |
| 032104 | Revenue - Dividends/Other Interest   |
| 032105 | Revenue - Sundry Debtor Interest     |

|     |                   |                   |             |
|-----|-------------------|-------------------|-------------|
| MFA | 424,596           | 318,447           | -           |
| MFA | 305,400           | 229,050           | -           |
| MFA | 20,000            | 11,639            | -           |
| MFA | 50,000            | 28,222            | -           |
| MFA | 300               | 347               | -           |
| MFA | 450               | 127               | -           |
|     | <b>\$ 800,746</b> | <b>\$ 587,832</b> | <b>\$ -</b> |

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

|                   |                  |             |
|-------------------|------------------|-------------|
| <b>\$ 131,794</b> | <b>\$ 96,966</b> | <b>\$ -</b> |
|-------------------|------------------|-------------|

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

|                     |                     |             |
|---------------------|---------------------|-------------|
| <b>\$ 3,326,879</b> | <b>\$ 3,138,423</b> | <b>\$ -</b> |
|---------------------|---------------------|-------------|

**04 GOVERNANCE**

**041 Members Of Council - Operating Expenditure**

|      |        |  |
|------|--------|--|
| 62%  | 041000 | Expense - Administration Allocation Governance |
|      | 041001 | Expense - Members Travel Expenses              |
| 100% | 041002 | Expense - Members Conference Exp               |
| 97%  | 041003 | Expense - Council Election Exp                 |

|     |         |         |   |        |
|-----|---------|---------|---|--------|
| MFA | 209,420 | 129,384 | - | 80,036 |
| CEO | 500     | -       | - | 500    |
| CEO | 6,583   | 6,560   | - | 23     |
| CEO | 6,917   | 6,743   | - | 174    |

% of  
Completion

|      |  |   | Resp<br>Officer                               | Budget<br>30-Jun-20 | Actual<br>31-Mar-20 | Order Value<br>31-Mar-20 | Variance<br>Under/(Over) |                   |
|------|--|---|---|---------------------|---------------------|--------------------------|--------------------------|-------------------|
| 75%  |  | 041004  | Expense - President's Allowance               | CEO                 | 6,000               | 4,500                    | -                        | 1,500             |
| 69%  |  | 041005  | Expense - Receptions & Civic Functions        | CEO                 | 15,000              | 10,354                   | -                        | 4,646             |
| 100% |  | 041006  | Expense - Members Insurance                   | MFA                 | 10,260              | 10,256                   | -                        | 4                 |
| 98%  |  | 041007  | Expense - Members Subscriptions               | MFA                 | 16,024              | 15,635                   | -                        | 389               |
| 56%  |  | 041008  | Expense - Members Telecommunication Allowance | CEO                 | 6,000               | 3,366                    | -                        | 2,634             |
| 75%  |  | 041009  | Expense - Members Meeting Allowance           | CEO                 | 50,000              | 37,500                   | -                        | 12,500            |
| 103% |  | 041010  | Expense - Members Advertising Exp             | CEO                 | 2,000               | 2,064                    | -                        | (64)              |
| 39%  |  | 041012  | Expense - Members Other Sundry Items          | CEO                 | 2,000               | 781                      | -                        | 1,219             |
| 90%  |  | 041013  | Expense - Audit Fees                          | MFA                 | 33,000              | 29,850                   | -                        | 3,150             |
| 75%  |  | 041016  | Expense - Deputy President's Allowance        | CEO                 | 1,500               | 1,125                    | -                        | 375               |
|      |  | 041017  | Expense - Members Training                    | CEO                 | 7,000               | -                        | -                        | 7,000             |
|      |  | 041018  | Expense - Integrated Planning + Reporting     | CEO                 | 3,000               | -                        | -                        | 3,000             |
|      |  | 041019  | Expense - Asset Revaluations                  | MFA                 | 11,000              | -                        | -                        | 11,000            |
|      |  | 041020  | Expense - VROC Expenses                       | CEO                 | 5,000               | -                        | -                        | 5,000             |
| 26%  |  | 041021  | Expense - Professional Services               | CEO                 | 80,000              | 20,978                   | 27,260                   | 59,022            |
| 59%  |  | <b>041 Total Members Of Council - Operating Expenditure</b> |   |                     | <b>\$ 471,204</b>   | <b>\$ 279,095</b>        | <b>\$ 27,260</b>         | <b>\$ 192,109</b> |

**041 Members Of Council - Operating Revenue**

|   |                                  |     |               |             |             |  |  |
|---|----------------------------------|-----|---------------|-------------|-------------|--|--|
| 041102  | Revenue - Members Reimbursements | MFA | 500           | -           | -           |  |  |
| 041103  | Revenue - Sale of Used Equipment | MFA | 200           | -           | -           |  |  |
| <b>041 Total Members Of Council - Operating Revenue</b> |                                  |     | <b>\$ 700</b> | <b>\$ -</b> | <b>\$ -</b> |  |  |

**042 Governance - General - Operating Expenditure**

|   |  |        |  |             |                 |             |       |           |
|---|--|--------|--|-------------|-----------------|-------------|-------|-----------|
| 84%   |  | 042001 | Expense - Admin Building Expenses            | MFA         | 36,000          | 30,341      | 2,428 | 5,659     |
| 100%  |  | 042003 | Expense - Admin Workers Compensation Premium | MFA         | 22,560          | 22,568      | -     | (8)       |
| 51%   |  | 042004 | Expense - Office Equipment Maintenance       | MFA         | 6,000           | 3,063       | -     | 2,937     |
| 85%   |  | 042005 | Expense - Computer Equipment Maintenance     | MFA         | 63,000          | 53,388      | 299   | 9,612     |
| 60%   |  | 042006 | Expense - Admin Telephone                    | MFA         | 15,000          | 8,990       | 182   | 6,010     |
| 11%   |  | 042007 | Expense - CEO Expense Account                | CEO         | 5,000           | 540         | -     | 4,460     |
| 91%   |  | 042008 | Expense - Admin Legal Expenses               | CEO         | 55,000          | 50,175      | 1,266 | 4,825     |
| 71%   |  | 042009 | Expense - Admin Staff Training               | MFA         | 20,000          | 14,259      | -     | 5,741     |
| 90%   |  | 042010 | Expense - Admin Printing & Stationery        | MFA         | 7,000           | 6,283       | 415   | 717       |
| 68%   |  | 042011 | Expense - Fringe Benefits Tax                | MFA         | 15,000          | 10,200      | -     | 4,800     |
| 46%   |  | 042012 | Expense - Admin Conference Exp               | MFA         | 7,000           | 3,222       | -     | 3,778     |
| 83%   |  | 042013 | Expense - Admin Staff Uniform                | MFA         | 4,500           | 3,747       | 564   | 753       |
| 92%   |  | 042015 | Expense - Admin Insurance Premium            | MFA         | 23,455          | 21,693      | -     | 1,762     |
| 118%  |  | 042016 | Expense - Admin Subscriptions                | MFA         | 1,500           | 1,774       | -     | (274)     |
| 50%   |  | 042017 | Expense - Admin Advertising                  | MFA         | 2,000           | 996         | -     | 1,004     |
| 67%   |  | 042018 | Expense - Admin Postage & Freight            | MFA         | 3,500           | 2,354       | -     | 1,146     |
| 55%   |  | 042019 | Expense - Bank Charges                       | MFA         | 200             | 109         | -     | 91        |
| 62%   |  | 042020 | Expense - Admin Vehicle Expenses             | MFA         | 12,000          | 7,383       | -     | 4,617     |
|   |  | 042021 | Expense - Unders & Overs                     | MFA         | 1               | -           | -     | 1         |
| 22%   |  | 042022 | Expense - Other Admin Office Exp             | MFA         | 2,000           | 441         | 9     | 1,559     |
| 76%   |  | 042023 | Expense - Merchant & Bank Fees               | MFA         | 5,800           | 4,418       | -     | 1,382     |
| 68%   |  | 042051 | Expense - Admin Housing Allowance            | MFA         | 17,500          | 11,831      | -     | 5,669     |
| 74%   |  | 042052 | Expense - Admin Employee Expenses            | MFA         | 710,000         | 528,832     | -     | 181,168   |
| 43%   |  | 042053 | Expense - HR Expenses                        | MFA         | 7,000           | 3,044       | 800   | 3,956     |
| 85%   |  | 042055 | Expense - Admin Computers                    | MFA         | 8,000           | 6,775       | -     | 1,225     |
| 29%   |  | 042057 | Expense - Desks/Chairs/Office Equipment      | MFA         | 4,000           | 1,151       | 1,700 | 2,849     |
| 66%   |  | 042090 | Expense - Depreciation Administration        | MFA         | 83,200          | 55,143      | -     | 28,057    |
| 377%  |  | 042091 | Expense - Loss on Sale of Assets Admin       | MFA         | 2,000           | 7,548       | -     | (5,548)   |
| 76%   |  | 042099 | Expense - Administration Costs Allocated     | MFA         | (1,138,216)     | (860,268)   | -     | (277,948) |
| <b>042 Total Governance - General - Operating Expenditure</b> |  |        | <b>\$ -</b>                                  | <b>\$ -</b> | <b>\$ 7,662</b> | <b>\$ -</b> |       |           |

% of  
Completion

Resp Officer Budget 30-Jun-20 Actual 31-Mar-20 Order Value 31-Mar-20 Variance Under/(Over)

**042 Governance - General - Operating Revenue**

|        |   |     |       |        |   |  |
|--------|---|-----|-------|--------|---|--|
| 042101 | Revenue - Admin Reimbursements              | MFA | 3,000 | 5,669  | - |  |
| 042102 | Revenue - Photocopying Charges              | MFA | 650   | 108    | - |  |
| 042103 | Revenue - Secretarial / Other Charges       | MFA | 100   | 5      | - |  |
| 042109 | Revenue - Property Insurance Reimbursements | MFA | 7,000 | 10,585 | - |  |
| 042199 | Revenue - Profit on Sale of Assets Admin    | MFA | 1,200 | 6,670  | - |  |

**042 Total Governance - General - Operating Revenue**

|                  |                  |             |
|------------------|------------------|-------------|
| <b>\$ 11,950</b> | <b>\$ 23,037</b> | <b>\$ -</b> |
|------------------|------------------|-------------|

**04 TOTAL GOVERNANCE - OPERATING EXPENDITURE**

|                   |                   |                  |
|-------------------|-------------------|------------------|
| <b>\$ 471,204</b> | <b>\$ 279,095</b> | <b>\$ 34,922</b> |
|-------------------|-------------------|------------------|

**04 TOTAL GOVERNANCE - OPERATING REVENUE**

|                  |                  |             |
|------------------|------------------|-------------|
| <b>\$ 12,650</b> | <b>\$ 23,037</b> | <b>\$ -</b> |
|------------------|------------------|-------------|

**05 LAW, ORDER & PUBLIC SAFETY**

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

|      |  |  |   |     |                  |                  |               |                 |
|------|--|--|---|-----|------------------|------------------|---------------|-----------------|
| 89%  |  | 051002   | Expense - ESL Maintenance Vehicles & Trailers | MFA | 27,900           | 24,753           | 455           | 3,147           |
| 502% |  | 051003   | Expense - ESL Maintenance Plant & Equipment   | MFA | 200              | 1,005            | -             | (805)           |
| 86%  |  | 051004   | Expense - ESL Maintenance Land & Buildings    | MFA | 2,500            | 2,148            | -             | 352             |
| 57%  |  | 051005   | Expense - ESL Clothing & Accessories          | MFA | 5,107            | 2,937            | -             | 2,171           |
| 70%  |  | 051006   | Expense - ESL Utilities, Rates & Taxes        | MFA | 2,800            | 1,956            | -             | 844             |
| 0%   |  | 051007   | Expense - ESL Other Goods & Services          | MFA | 3,000            | 14               | -             | 2,986           |
| 99%  |  | 051008   | Expense - ESL Insurances - Fire Prevention    | MFA | 26,500           | 26,306           | -             | 194             |
| 87%  |  | <b>051 Total Fire Prevention (ESL) - Operating Expenditure</b> |   |     | <b>\$ 68,007</b> | <b>\$ 59,118</b> | <b>\$ 455</b> | <b>\$ 8,889</b> |

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

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

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

|                  |                  |             |
|------------------|------------------|-------------|
| <b>\$ 72,007</b> | <b>\$ 75,217</b> | <b>\$ -</b> |
|------------------|------------------|-------------|

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

|     |  |  |   |     |                   |                   |             |                  |
|-----|--|--|---|-----|-------------------|-------------------|-------------|------------------|
| 79% |  | 051000   | Expense - Administration Allocation Fire Prevention | MFA | 53,677            | 42,239            | -           | 11,438           |
| 53% |  | 051010   | Expense - Fire Prevention (Council)                 | MOW | 30,000            | 15,813            | -           | 14,187           |
| 61% |  | 051090   | Expense - Depreciation Fire Prevention              | MFA | 148,230           | 90,892            | -           | 57,338           |
| 64% |  | <b>051 Total Fire Prevention (Council) - Operating Expenditure</b> |   |     | <b>\$ 231,907</b> | <b>\$ 148,945</b> | <b>\$ -</b> | <b>\$ 82,962</b> |

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

|        |                             |     |     |     |   |  |
|--------|-----------------------------|-----|-----|-----|---|--|
| 051104 | Revenue - Sale of Fire Maps | MFA | 500 | 182 | - |  |
|--------|-----------------------------|-----|-----|-----|---|--|

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

|               |               |             |
|---------------|---------------|-------------|
| <b>\$ 500</b> | <b>\$ 182</b> | <b>\$ -</b> |
|---------------|---------------|-------------|

**052 Animal Control - Operating Expenditure**

|     |  |   |  |     |                  |                  |               |                 |
|-----|--|---|--|-----|------------------|------------------|---------------|-----------------|
| 79% |  | 052000  | Expense - Administration Allocation Animal Control | MFA | 23,286           | 18,324           | -             | 4,962           |
| 76% |  | 052001  | Expense - Pound Maintenance                        | MOW | 500              | 382              | -             | 118             |
| 96% |  | 052002  | Expense - Animal Control                           | MOW | 40,000           | 38,509           | 655           | 1,491           |
| 90% |  | <b>052 Total Animal Control - Operating Expenditure</b> |  |     | <b>\$ 63,786</b> | <b>\$ 57,215</b> | <b>\$ 655</b> | <b>\$ 6,571</b> |

**052 Animal Control - Operating Revenue**

|        |  |     |       |       |   |  |
|--------|--|-----|-------|-------|---|--|
| 052100 | Revenue - Fines & Penalties Animal Control | MFA | 600   | -     | - |  |
| 052101 | Revenue - Dog Registration Fees            | MFA | 2,600 | 2,046 | - |  |
| 052102 | Revenue - Impounding Fees                  | MFA | 200   | 450   | - |  |
| 052103 | Revenue - Cat Registration Fees            | MFA | 400   | 313   | - |  |

**052 Total Animal Control - Operating Revenue**

|                 |                 |             |
|-----------------|-----------------|-------------|
| <b>\$ 3,800</b> | <b>\$ 2,808</b> | <b>\$ -</b> |
|-----------------|-----------------|-------------|

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

|     |  |   |   |     |                  |                  |             |                  |
|-----|--|---|---|-----|------------------|------------------|-------------|------------------|
| 79% |  | 053000  | Expense - Administration Allocation Other Law Order & f | MFA | 43,729           | 34,411           | -           | 9,318            |
| 13% |  | 053001  | Expense - Local Laws                                    | CEO | 7,000            | 885              | -           | 6,115            |
| 0%  |  | 053002  | Expense - Community Safety                              | MFA | 2,500            | 3                | -           | 2,497            |
| 96% |  | 053006  | Expense - Security                                      | MOW | 5,000            | 4,813            | -           | 187              |
| 69% |  | <b>053 Total Other Law, Order &amp; Public Safety - Operating Expenditure</b> |   |     | <b>\$ 58,229</b> | <b>\$ 40,111</b> | <b>\$ -</b> | <b>\$ 18,118</b> |

% of  
Completion

|  |   | Resp<br>Officer  | Budget<br>30-Jun-20 | Actual<br>31-Mar-20 | Order Value<br>31-Mar-20 | Variance<br>Under/(Over) |                  |
|--|---|--|---------------------|---------------------|--------------------------|--------------------------|------------------|
| <b>053 Other Law, Order &amp; Public Safety - Operating Revenue</b>                        |   |  |                     |                     |                          |                          |                  |
| 053103   | Revenue - Infringements   | MFA  | 1,500               | 1,295               | -                        |                          |                  |
| <b>053 Total Other Law, Order &amp; Public Safety - Operating Revenue</b>                  |   |  | <b>\$ 1,500</b>     | <b>\$ 1,295</b>     | <b>\$ -</b>              |                          |                  |
| <b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING EXPENDITURE</b>                     |   |  | <b>\$ 421,929</b>   | <b>\$ 305,388</b>   | <b>\$ 1,109</b>          |                          |                  |
| <b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING REVENUE</b>                         |   |  | <b>\$ 77,807</b>    | <b>\$ 79,502</b>    |                          |                          |                  |
| <b>07 HEALTH</b>   |   |  |                     |                     |                          |                          |                  |
| <b>074 Preventative Services - Administration &amp; Inspection - Operating Expenditure</b> |   |  |                     |                     |                          |                          |                  |
| 79%  | 074000  | Expense - Administration Allocation Preventative Service | MFA                 | 12,791              | 10,065                   | -                        | 2,726            |
|  | 074001  | Expense - Contract EHO                                   | CEO                 | 12,000              | -                        | -                        | 12,000           |
| 95%  | 074002  | Expense - Control Expenses Other                         | CEO                 | 500                 | 473                      | -                        | 27               |
| 42%  | <b>074 Total Preventative Services - Administration &amp; Inspection - Oper</b> |  |                     | <b>\$ 25,291</b>    | <b>\$ 10,538</b>         | <b>\$ -</b>              | <b>\$ 14,753</b> |
| <b>074 Preventative Services - Administration &amp; Inspection - Operating Revenue</b>     |   |  |                     |                     |                          |                          |                  |
|  | 074102  | Revenue - Septic Permit To Use Fee                       | MFA                 | 700                 | 429                      | -                        |                  |
| <b>074 Total Preventative Services - Administration &amp; Inspection - Oper</b>            |   |  | <b>\$ 700</b>       | <b>\$ 429</b>       | <b>\$ -</b>              |                          |                  |
| <b>075 Preventative Services - Pest Control - Operating Expenditure</b>                    |   |  |                     |                     |                          |                          |                  |
| 63%  | 075000  | Expense - Mosquito Control                               | MOW                 | 5,000               | 3,144                    | -                        | 1,856            |
| 63%  | <b>075 Total Preventative Services - Pest Control - Operating Expenditu</b>     |  |                     | <b>\$ 5,000</b>     | <b>\$ 3,144</b>          | <b>\$ -</b>              | <b>\$ 1,856</b>  |
| <b>077 Other Health - Operating Expenditure</b>  |   |  |                     |                     |                          |                          |                  |
| 79%  | 077000  | Expense - Administration Allocation Other Health         | MFA                 | 11,151              | 8,775                    | -                        | 2,376            |
| 6%   | 077001  | Expense - Cranbrook Medical Service                      | MFA                 | 5,000               | 300                      | -                        | 4,700            |
| 42%  | 077004  | Expense - Frankland River Medical Service                | CEO                 | 7,800               | 3,300                    | -                        | 4,500            |
| 52%  | <b>077 Total Other Health - Operating Expenditure</b>                           |  |                     | <b>\$ 23,951</b>    | <b>\$ 12,375</b>         | <b>\$ -</b>              | <b>\$ 11,576</b> |
| <b>077 Other Health - Operating Revenue</b>  |   |  |                     |                     |                          |                          |                  |
|  | 077100  | Revenue - Food Act Registration                          | MFA                 | 50                  | -                        | -                        |                  |
| <b>077 Total Other Health - Operating Revenue</b>  |   |  | <b>\$ 50</b>        | <b>\$ -</b>         | <b>\$ -</b>              |                          |                  |
| <b>07 TOTAL HEALTH - OPERATING EXPENDITURE</b>   |   |  | <b>\$ 54,242</b>    | <b>\$ 26,057</b>    | <b>\$ -</b>              |                          |                  |
| <b>07 TOTAL HEALTH - OPERATING REVENUE</b>   |   |  | <b>\$ 750</b>       | <b>\$ 429</b>       |                          |                          |                  |
| <b>08 EDUCATION &amp; WELFARE</b>  |   |  |                     |                     |                          |                          |                  |
| <b>082 Other Education - Operating Expenditure</b>   |   |  |                     |                     |                          |                          |                  |
| 79%  | 082000  | Expense - Administration Allocation Other Education      | MFA                 | 31,594              | 24,862                   | -                        | 6,732            |
| 0%   | 082002  | Expense - Youth Activities                               | CDO                 | 10,000              | 36                       | 7,262                    | 9,964            |
| 130%   | 082003  | Expense - Leeuwin Adventures                             | CDO                 | 2,000               | 2,591                    | -                        | (591)            |
| 59%  | 082004  | Expense - Community Activities                           | CDO                 | 22,281              | 13,218                   | 1,280                    | 9,063            |
| 62%  | <b>082 Total Other Education - Operating Expenditure</b>                        |  |                     | <b>\$ 65,875</b>    | <b>\$ 40,707</b>         | <b>\$ 8,542</b>          | <b>\$ 25,168</b> |
| <b>082 Other Education - Operating Revenue</b>   |   |  |                     |                     |                          |                          |                  |
|  | 082100  | Revenue - Community Activities Funding                   | CDO                 | 13,690              | 7,142                    | -                        |                  |
|  | 082101  | Revenue - Youth Activities Funding                       | CDO                 | 6,000               | 5,000                    | -                        |                  |
| <b>082 Total Other Education - Operating Revenue</b>                                       |   |  | <b>\$ 19,690</b>    | <b>\$ 12,142</b>    | <b>\$ -</b>              |                          |                  |
| <b>084 Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>                 |   |  |                     |                     |                          |                          |                  |
| 82%  | 084001  | Expense - Seniors Activities                             | CDO                 | 2,500               | 2,040                    | -                        | 460              |
| 79%  | 084000  | Expense - Administration Allocation Seniors Activities   | MFA                 | 42,307              | 33,292                   | -                        | 9,015            |
| 79%  | <b>084 Total Aged &amp; Disabled - Senior Activities - Operating Expenditur</b> |  |                     | <b>\$ 44,807</b>    | <b>\$ 35,332</b>         | <b>\$ -</b>              | <b>\$ 9,475</b>  |

% of  
Completion

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

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

|        |                                      |     |       |     |   |  |
|--------|--------------------------------------|-----|-------|-----|---|--|
| 084100 | Revenue - Seniors Activities Funding | CDO | 1,000 | 670 | - |  |
|--------|--------------------------------------|-----|-------|-----|---|--|

|  |  |  |                 |               |             |  |
|--|--|--|-----------------|---------------|-------------|--|
| <b>084 Total Aged &amp; Disabled - Senior Activities - Operating Revenue</b> |  |  | <b>\$ 1,000</b> | <b>\$ 670</b> | <b>\$ -</b> |  |
|--|--|--|-----------------|---------------|-------------|--|

**086 Other Welfare - Operating Expenditure**

|      |  |   |     |                  |                  |             |                 |
|------|--|---|-----|------------------|------------------|-------------|-----------------|
| 79%  | 086000   | Expense - Administration Allocation Other Welfare | MFA | 10,932           | 8,603            | -           | 2,329           |
|      | 086002   | Expense - Donations Other Welfare                 | CEO | 800              | -                | -           | 800             |
| 100% | 086007   | Expense - Smart Start Program                     | MFA | 23,000           | 23,000           | -           | -               |
| 100% | 086006   | Expense - 0-4 Speech Therapy                      | MFA | 600              | 600              | -           | -               |
| 75%  | 086090   | Expense - Depreciation Other Welfare              | MFA | 2,500            | 1,877            | -           | 623             |
| 90%  | <b>086 Total Other Welfare - Operating Expenditure</b> |   |     | <b>\$ 37,832</b> | <b>\$ 34,079</b> | <b>\$ -</b> | <b>\$ 3,753</b> |

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

|                   |                   |                 |
|-------------------|-------------------|-----------------|
| <b>\$ 148,514</b> | <b>\$ 110,119</b> | <b>\$ 8,542</b> |
|-------------------|-------------------|-----------------|

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

|                  |                  |
|------------------|------------------|
| <b>\$ 20,690</b> | <b>\$ 12,812</b> |
|------------------|------------------|

**09 HOUSING**

**091 Staff Housing - Operating Expenditure**

|     |  |  |     |                   |                  |             |                  |
|-----|--|--|-----|-------------------|------------------|-------------|------------------|
| 79% | 091000   | Expense - Administration Allocation Staff Housing      | MFA | 23,723            | 18,668           | -           | 5,055            |
| 86% | 091002   | Expense - Staff Housing Utilities                      | MFA | 33,000            | 28,216           | -           | 4,784            |
| 94% | 091003   | Expense - Staff Housing Building Maintenance Schedule  | MFA | 24,860            | 23,429           | -           | 1,431            |
| 56% | 091004   | Expense - Interest on Loan 75, Currie St Units         | MFA | 3,574             | 1,995            | -           | 1,579            |
| 64% | 091006   | Expense - Interest on Loan 77.1, 46 Edward St - MOW Re | MFA | 7,970             | 5,074            | -           | 2,896            |
|     | 091007   | Expense - Cleanup of Housing Blocks                    | MFA | 15,000            | -                | -           | 15,000           |
| 72% | <b>091 Total Staff Housing - Operating Expenditure</b> |  |     | <b>\$ 108,126</b> | <b>\$ 77,381</b> | <b>\$ -</b> | <b>\$ 30,745</b> |

**091 Staff Housing - Operating Revenue**

|  |  |     |                  |                  |             |  |
|--|--|-----|------------------|------------------|-------------|--|
| 091100   | Revenue - Staff Housing Rent                     | MFA | 53,000           | 48,210           | -           |  |
| 091101   | Revenue - Staff Housing Reimbursements           | MFA | 1,500            | 1,273            | -           |  |
| 091199   | Revenue - Profit on Sale of Assets Staff Housing | MFA | 10,000           | -                | -           |  |
| <b>091 Total Staff Housing - Operating Revenue</b> |  |     | <b>\$ 64,500</b> | <b>\$ 49,483</b> | <b>\$ -</b> |  |

**092 Other Housing - Operating Expenditure**

|      |  |   |     |                 |                 |             |                 |
|------|--|---|-----|-----------------|-----------------|-------------|-----------------|
| 79%  | 092000   | Expense - Administration Allocation Other Housing     | MFA | 3,826           | 3,011           | -           | 815             |
| 119% | 092001   | Expense - Other Housing, GROH 9 Mason St Utilities    | MFA | 2,500           | 2,973           | -           | (473)           |
| 79%  | 092005   | Expense - Other Housing, GROH 9 Mason St Building Mai | MFA | 3,650           | 2,894           | -           | 756             |
| 89%  | <b>092 Total Other Housing - Operating Expenditure</b> |   |     | <b>\$ 9,976</b> | <b>\$ 8,878</b> | <b>\$ -</b> | <b>\$ 1,098</b> |

**092 Other Housing - Operating Revenue**

|  |                             |     |                  |                  |             |  |
|--|-----------------------------|-----|------------------|------------------|-------------|--|
| 092100   | Revenue - 9 Mason St - GROH | MFA | 14,600           | 10,960           | -           |  |
| <b>092 Total Other Housing - Operating Revenue</b> |                             |     | <b>\$ 14,600</b> | <b>\$ 10,960</b> | <b>\$ -</b> |  |

**09 TOTAL HOUSING - OPERATING EXPENDITURE**

|                   |                  |             |
|-------------------|------------------|-------------|
| <b>\$ 118,102</b> | <b>\$ 86,259</b> | <b>\$ -</b> |
|-------------------|------------------|-------------|

**09 TOTAL HOUSING - OPERATING REVENUE**

|                  |                  |
|------------------|------------------|
| <b>\$ 79,100</b> | <b>\$ 60,443</b> |
|------------------|------------------|

**10 COMMUNITY AMENITIES**

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

|     |   |   |     |                   |                   |             |                  |
|-----|---|---|-----|-------------------|-------------------|-------------|------------------|
| 79% | 101000  | Expense - Administration Allocation Household Waste | MOW | 21,864            | 17,205            | -           | 4,659            |
| 54% | 101001  | Expense - Recycling Waste Collection                | MOW | 32,500            | 17,584            | -           | 14,916           |
| 72% | 101002  | Expense - Waste Site Maintenance                    | MOW | 165,000           | 119,264           | -           | 45,736           |
| 66% | 101003  | Expense - Purchase of Bins                          | MOW | 300               | 199               | -           | 101              |
| 43% | 101004  | Expense - Drum Muster                               | MOW | 3,500             | 1,500             | -           | 2,000            |
| 56% | 101006  | Expense - Domestic Waste Collection                 | MFA | 37,000            | 20,649            | -           | 16,351           |
| 54% | 101090  | Expense - Depreciation Household Waste              | MFA | 2,740             | 1,476             | -           | 1,264            |
| 68% | <b>Total Sanitation - Household Waste - Operating Expenditure</b> |   |     | <b>\$ 262,904</b> | <b>\$ 177,877</b> | <b>\$ -</b> | <b>\$ 85,028</b> |






% of  
Completion

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

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

|   |   |     |                  |                  |             |  |
|---|---|-----|------------------|------------------|-------------|--|
| 101100  | Revenue - Recycling Removal Charges     | MFA | 32,875           | 33,042           | -           |  |
| 101101  | Revenue - Waste Removal Charges         | MFA | 45,630           | 45,855           | -           |  |
| 101102  | Revenue - Sale of Bins                  | MFA | 500              | 391              | -           |  |
| 101103  | Revenue - Drum Muster                   | MOW | 3,500            | -                | -           |  |
| 101105  | Revenue - Sale of Waste Facility Passes | MFA | 500              | 436              | -           |  |
| <b>101 Total Sanitation - Household Waste - Operating Revenue</b> |   |     | <b>\$ 83,005</b> | <b>\$ 79,724</b> | <b>\$ -</b> |  |





**102 Sanitation - Other - Operating Expenditure**

|     |   |   |  |     |                  |                  |             |                 |
|-----|---|---|--|-----|------------------|------------------|-------------|-----------------|
| 79% |  | 102000  | Expense - Administration Allocation Sanitation Other | MFA | 2,186            | 1,721            | -           | 465             |
| 81% |  | 102002  | Expense - Street Bins                                | MOW | 14,000           | 11,377           | -           | 2,623           |
| 81% |  | <b>102 Total Sanitation - Other - Operating Expenditure</b> |  |     | <b>\$ 16,186</b> | <b>\$ 13,098</b> | <b>\$ -</b> | <b>\$ 3,088</b> |

**103 Sewerage - Operating Revenue**

|   |                                   |     |               |               |             |  |
|---|-----------------------------------|-----|---------------|---------------|-------------|--|
| 103102  | Revenue - Septic Application Fees | MFA | 700           | 708           | -           |  |
| <b>103 Total Sewerage - Operating Revenue</b> |                                   |     | <b>\$ 700</b> | <b>\$ 708</b> | <b>\$ -</b> |  |




**105 Protection Of Environment - Operating Expenditure**

|      |   |  |  |     |                  |                  |             |                 |
|------|---|--|--|-----|------------------|------------------|-------------|-----------------|
| 79%  |  | 105000   | Expense - Administration Allocation Protection Of Enviro | MFA | 9,402            | 7,398            | -           | 2,004           |
| 100% |  | 105001   | Expense - Gillamii Centre Funding                        | MFA | 60,000           | 60,000           | -           | -               |
| 75%  |  | 105005   | Expense - Gillamii Centre Reimbursed Expenses            | MFA | 5,600            | 4,218            | -           | 1,382           |
| 95%  |  | <b>105 Total Protection Of Environment - Operating Expenditure</b> |  |     | <b>\$ 75,002</b> | <b>\$ 71,617</b> | <b>\$ -</b> | <b>\$ 3,385</b> |

**105 Protection Of Environment - Operating Revenue**

|  |  |     |                 |                 |             |  |
|--|--|-----|-----------------|-----------------|-------------|--|
| 105101   | Revenue - Reimbursements Gillamii Centre | MFA | 5,600           | 3,753           | -           |  |
| <b>105 Total Protection Of Environment - Operating Revenue</b> |  |     | <b>\$ 5,600</b> | <b>\$ 3,753</b> | <b>\$ -</b> |  |






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

|     |   |   |   |     |                   |                  |             |                  |
|-----|---|---|---|-----|-------------------|------------------|-------------|------------------|
| 79% |  | 106000  | Expense - Administration Allocation TP & Regional Devel | MFA | 66,468            | 52,304           | -           | 14,164           |
| 52% |  | 106001  | Expense - Town Planning Fees                            | CEO | 35,000            | 18,200           | -           | 16,801           |
| 69% |  | <b>106 Total Town Planning &amp; Regional Development - Operating Expenditure</b> |   |     | <b>\$ 101,468</b> | <b>\$ 70,504</b> | <b>\$ -</b> | <b>\$ 30,964</b> |

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

|   |  |     |                  |                 |             |  |
|---|--|-----|------------------|-----------------|-------------|--|
| 106101  | Revenue - Application Fees (Town Planning) | MFA | 10,000           | 6,797           | -           |  |
| <b>106 Total Town Planning &amp; Regional Development - Operating Revenue</b> |  |     | <b>\$ 10,000</b> | <b>\$ 6,797</b> | <b>\$ -</b> |  |

**107 Other Community Amenities - Operating Expenditure**

|     |   |  |  |     |                   |                  |              |                  |
|-----|---|--|--|-----|-------------------|------------------|--------------|------------------|
| 79% |  | 107000   | Expense - Administration Allocation Other Community Ai | MFA | 18,913            | 14,883           | -            | 4,030            |
| 60% |  | 107001   | Expense - Public Conveniences                          | MOW | 32,000            | 19,226           | 23           | 12,774           |
| 59% |  | 107002   | Expense - Cemeteries                                   | MOW | 30,000            | 17,742           | -            | 12,258           |
| 70% |  | 107090   | Expense - Depreciation Other Community Amenities       | MFA | 48,640            | 34,251           | -            | 14,389           |
| 66% |  | <b>107 Total Other Community Amenities - Operating Expenditure</b> |  |     | <b>\$ 129,553</b> | <b>\$ 86,102</b> | <b>\$ 23</b> | <b>\$ 43,451</b> |

**107 Other Community Amenities - Operating Revenue**

|  |  |     |                 |                 |             |  |
|--|--|-----|-----------------|-----------------|-------------|--|
| 107101   | Revenue - Cemetery Fees                      | MFA | 5,000           | 1,582           | -           |  |
| 107103   | Revenue - Reimbursement Rest Bay Maintenance | MOW | 2,000           | -               | -           |  |
| <b>107 Total Other Community Amenities - Operating Revenue</b> |  |     | <b>\$ 7,000</b> | <b>\$ 1,582</b> | <b>\$ -</b> |  |

**10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE**

|                   |                   |              |
|-------------------|-------------------|--------------|
| <b>\$ 585,113</b> | <b>\$ 419,196</b> | <b>\$ 23</b> |
|-------------------|-------------------|--------------|

**10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE**

|                   |                  |
|-------------------|------------------|
| <b>\$ 106,305</b> | <b>\$ 92,564</b> |
|-------------------|------------------|

% of  
Completion

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

## 11 RECREATION & CULTURE

### 111 Public Halls & Civic Centres - Operating Expenditure

|      |  |   |   |     |                   |                   |                 |                   |
|------|--|---|---|-----|-------------------|-------------------|-----------------|-------------------|
| 79%  |  | 111000  | Expense - Administration Allocation Public Halls & Civic C      | MFA | 46,352            | 36,475            | -               | 9,877             |
| 48%  |  | 111001  | Expense - Cranbrook Hall Operating                              | MFA | 15,000            | 7,176             | -               | 7,824             |
| 41%  |  | 111002  | Expense - Cranbrook Hall Building Maintenance Schedules         | MFA | 6,950             | 2,853             | 3,470           | 4,097             |
| 71%  |  | 111003  | Expense - Frankland River Hall Operating                        | MFA | 10,000            | 7,131             | -               | 2,869             |
| 28%  |  | 111004  | Expense - Frankland River Hall Building Maintenance Schedules   | MFA | 52,200            | 14,822            | -               | 37,378            |
| 85%  |  | 111007  | Expense - Frankland River Community Centre Operating            | MFA | 20,000            | 17,089            | -               | 2,911             |
| 206% |  | 111008  | Expense - Frankland River Community Centre Building Maintenance | MFA | 3,295             | 6,792             | -               | (3,497)           |
| 78%  |  | 111010  | Expense - Other Halls   | MFA | 6,000             | 4,672             | -               | 1,328             |
| 56%  |  | 111014  | Expense - Interest Loan 76 Frederick Square Pavilion            | MFA | 2,978             | 1,662             | -               | 1,316             |
| 90%  |  | 111015  | Expense - Cranbrook Regional Community Hub                      | MFA | 35,000            | 31,339            | -               | 3,661             |
| 37%  |  | 111016  | Expense - Cranbrook Community Gym                               | MFA | 4,000             | 1,490             | -               | 2,510             |
|      |  | 111017  | Expense - Earthquake Damage                                     | MFA | 20,000            | -                 | -               | 20,000            |
| 64%  |  | 111090  | Expense - Depreciation Public Halls & Civic Centres             | MFA | 162,080           | 103,383           | -               | 58,697            |
| 61%  |  | <b>111 Total Public Halls &amp; Civic Centres - Operating Expenditure</b> |   |     | <b>\$ 383,855</b> | <b>\$ 234,885</b> | <b>\$ 3,470</b> | <b>\$ 148,970</b> |

### 111 Public Halls & Civic Centres - Operating Revenue

|   |  |     |                  |                  |             |
|---|--|-----|------------------|------------------|-------------|
| 111101  | Revenue - Cranbrook Hall                   | MFA | 500              | 395              | -           |
| 111102  | Revenue - Frankland River Hall             | MFA | 1,400            | 47               | -           |
| 111104  | Revenue - Frankland River Community Centre | MFA | 1,700            | 2,295            | -           |
| 111105  | Revenue - Reimbursement Halls              | MFA | 250              | 213              | -           |
| 111107  | Revenue - Cranbrook Regional Community Hub | MFA | 2,600            | 3,159            | -           |
| 111108  | Revenue - Gym Memberships                  | MFA | 4,500            | 4,009            | -           |
| <b>111 Total Public Halls &amp; Civic Centres - Operating Revenue</b> |  |     | <b>\$ 10,950</b> | <b>\$ 10,120</b> | <b>\$ -</b> |

### 112 Swimming Areas and Beaches - Operating Expenditure

|     |  |   |  |     |                  |                  |             |                 |
|-----|--|---|--|-----|------------------|------------------|-------------|-----------------|
| 79% |  | 112000  | Expense - Administration Allocation Swimming Areas and Beaches | MFA | 9,839            | 7,742            | -           | 2,097           |
| 83% |  | 112002  | Expense - Lake Maintenance & Operating                         | MOW | 40,000           | 33,155           | -           | 6,845           |
| 75% |  | 112090  | Expense - Depreciation Swimming Areas and Beaches              | MFA | 3,380            | 2,539            | -           | 841             |
| 82% |  | <b>112 Total Swimming Areas and Beaches - Operating Expenditure</b> |  |     | <b>\$ 53,219</b> | <b>\$ 43,436</b> | <b>\$ -</b> | <b>\$ 9,783</b> |

### 112 Swimming Areas and Beaches - Operating Revenue

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

### 113 Other Recreation & Sport - Operating Expenditure

|      |  |   |  |     |                   |                   |             |                   |
|------|--|---|--|-----|-------------------|-------------------|-------------|-------------------|
| 79%  |  | 113000  | Expense - Administration Allocation Other Recreation & Sport | MFA | 28,642            | 22,539            | -           | 6,103             |
| 78%  |  | 113001  | Expense - Cranbrook Parks and Gardens                        | MOW | 150,000           | 116,571           | -           | 33,429            |
| 67%  |  | 113002  | Expense - Frankland River Parks and Gardens                  | MOW | 80,000            | 53,573            | -           | 26,427            |
| 84%  |  | 113003  | Expense - Tenterden Parks and Gardens                        | MOW | 7,000             | 5,878             | -           | 1,122             |
| 73%  |  | 113004  | Expense - Frederick Square Operating                         | MOW | 40,000            | 29,317            | -           | 10,683            |
| 102% |  | 113007  | Expense - Horse Paddocks                                     | MOW | 2,500             | 2,550             | -           | (50)              |
|      |  | 113008  | Expense - Motocross Facility Expenses                        | CDO | 1,000             | -                 | -           | 1,000             |
| 91%  |  | 113012  | Expense - Frankland River Recreation Operating               | MFA | 25,000            | 22,837            | -           | 2,163             |
| 66%  |  | 113090  | Expense - Depreciation Other Recreation & Sport              | MOW | 96,060            | 62,975            | -           | 33,085            |
| 74%  |  | <b>113 Total Other Recreation &amp; Sport - Operating Expenditure</b> |  |     | <b>\$ 430,202</b> | <b>\$ 316,241</b> | <b>\$ -</b> | <b>\$ 113,961</b> |

### 113 Other Recreation & Sport - Operating Revenue

|   |   |     |                  |                  |             |
|---|---|-----|------------------|------------------|-------------|
| 113102  | Revenue - Horse Paddock Charges                     | MFA | 2,500            | 2,182            | -           |
| 113104  | Revenue - Asset Replacement Fund - FR Bowling Green | MFA | 5,000            | 5,000            | -           |
| 113105  | Revenue - Asset Replacement Fund - CB Bowling Green | MFA | 5,000            | 6,000            | -           |
| 113108  | Revenue - Lease of Frederick Square                 | MFA | 2,000            | 2,000            | -           |
| <b>113 Total Other Recreation &amp; Sport - Operating Revenue</b> |   |     | <b>\$ 14,500</b> | <b>\$ 15,182</b> | <b>\$ -</b> |

% of  
Completion

Resp Officer Budget 30-Jun-20 Actual 31-Mar-20 Order Value 31-Mar-20 Variance Under/(Over)

**115 Libraries - Operating Expenditure**

|      |  |  |   |     |                  |                  |             |                 |
|------|--|--|---|-----|------------------|------------------|-------------|-----------------|
| 79%  |  | 115000   | Expense - Administration Allocation Library | MFA | 7,653            | 6,022            | -           | 1,631           |
| 99%  |  | 115001   | Expense - Frankland River Library           | MFA | 38,400           | 37,842           | -           | 558             |
| 100% |  | 115006   | Expense - Additional Library Expenses       | MFA | 4,500            | 4,480            | -           | 20              |
| 89%  |  | 115007   | Expense - Cranbrook Library                 | MFA | 14,000           | 12,506           | -           | 1,494           |
|      |  | 115090   | Expense - Depreciation Libararies           | MFA | 130              | -                | -           | 130             |
| 94%  |  | <b>115 Total Libraries - Operating Expenditure</b> |   |     | <b>\$ 64,683</b> | <b>\$ 60,850</b> | <b>\$ -</b> | <b>\$ 3,833</b> |

**115 Libraries - Operating Revenue**

|  |  |  |                                  |     |                 |                 |             |  |
|--|--|--|----------------------------------|-----|-----------------|-----------------|-------------|--|
|  |  | 115101   | Revenue - Library Reimbursements | MFA | 6,400           | 4,845           | -           |  |
|  |  | <b>115 Total Libraries - Operating Revenue</b> |                                  |     | <b>\$ 6,400</b> | <b>\$ 4,845</b> | <b>\$ -</b> |  |

**116 Other Culture - Operating Expenditure**

|      |  |  |   |     |                  |                  |             |                 |
|------|--|--|---|-----|------------------|------------------|-------------|-----------------|
| 79%  |  | 116000   | Expense - Administration Allocation Other Culture     | MFA | 16,836           | 13,248           | -           | 3,588           |
| 77%  |  | 116002   | Expense - Cranbrook Museum                            | MOW | 2,400            | 1,846            | -           | 554             |
| 103% |  | 116003   | Expense - Maintenance Old Post Office Frankland River | MFA | 1,000            | 1,027            | -           | (27)            |
| 4%   |  | 116006   | Expense - ANZAC                                       | CEO | 3,500            | 145              | -           | 3,355           |
| 75%  |  | 116090   | Expense - Depreciation Other Culture                  | MFA | 540              | 405              | -           | 135             |
| 69%  |  | <b>116 Total Other Culture - Operating Expenditure</b> |   |     | <b>\$ 24,276</b> | <b>\$ 16,672</b> | <b>\$ -</b> | <b>\$ 7,604</b> |

**116 Other Culture - Operating Revenue**

|  |  |  |                                 |     |                 |               |             |  |
|--|--|--|---------------------------------|-----|-----------------|---------------|-------------|--|
|  |  | 116101   | Revenue - Sale of History Books | MFA | 200             | 173           | -           |  |
|  |  | 116102   | Revenue - Sale of ANZAC Book    | MFA | 2,000           | -             | -           |  |
|  |  | <b>116 Total Other Culture - Operating Revenue</b> |                                 |     | <b>\$ 2,200</b> | <b>\$ 173</b> | <b>\$ -</b> |  |

**11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE**

**\$ 956,235 \$ 672,084 \$ 3,470**

**11 TOTAL RECREATION & CULTURE - OPERATING REVENUE**

**\$ 35,050 \$ 31,128**

**12 TRANSPORT**

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

|      |  |  |   |     |                     |                     |                  |                   |
|------|--|--|---|-----|---------------------|---------------------|------------------|-------------------|
| 79%  |  | 122000   | Expense - Administration Allocation Streets, Roads, Bridg | MFA | 55,207              | 43,444              | -                | 11,763            |
| 62%  |  | 122001   | Expense - Street Lighting                                 | MFA | 18,000              | 11,170              | -                | 6,830             |
| 71%  |  | 122002   | Expense - Road Maintenance                                | MOW | 1,017,000           | 722,231             | 14,072           | 294,769           |
| 82%  |  | 122003   | Expense - Depot Maintenance                               | MOW | 40,000              | 32,871              | 796              | 7,129             |
| 102% |  | 122007   | Expense - RAMM  | MOW | 84,756              | 86,859              | -                | (2,103)           |
| 100% |  | 122016   | Expense - Insurance on Bridges                            | MFA | 38,000              | 38,050              | -                | (50)              |
| 78%  |  | 122090   | Expense - Depreciation Streets, Roads, Bridges & Depot I  | MFA | 1,515,870           | 1,178,925           | -                | 336,945           |
| 99%  |  | 122091   | Expense - Loss on Sale of Assets Transport                | MFA | 26,500              | 26,142              | -                | 358               |
| 77%  |  | <b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating E</b> |   |     | <b>\$ 2,795,333</b> | <b>\$ 2,139,692</b> | <b>\$ 14,868</b> | <b>\$ 655,641</b> |

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

|  |  |  |  |     |                   |                   |             |  |
|--|--|--|--|-----|-------------------|-------------------|-------------|--|
|  |  | 122101   | Revenue - MRWA Streetlighting Contribution   | MFA | 1,500             | -                 | -           |  |
|  |  | 122102   | Revenue - Grant - MRWA Direct Grants         | MFA | 153,992           | 153,992           | -           |  |
|  |  | 122199   | Revenue - Profit on Sale of Assets Transport | MFA | 5,000             | 747               | -           |  |
|  |  | <b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating R</b> |  |     | <b>\$ 160,492</b> | <b>\$ 154,739</b> | <b>\$ -</b> |  |

**125 Traffic Control - Operating Expenditure**

|      |  |  |   |     |                   |                   |             |                  |
|------|--|--|---|-----|-------------------|-------------------|-------------|------------------|
| 79%  |  | 125000   | Expense - Administration Allocation Traffic Control | MFA | 84,834            | 66,757            | -           | 18,077           |
| 103% |  | 125001   | Expense - DoT Licensing Expenses                    | MFA | 1,500             | 1,539             | -           | (39)             |
| 65%  |  | 125002   | Expense - DoT Licensing Employee Expenses           | MFA | 51,100            | 33,242            | -           | 17,858           |
| 74%  |  | <b>125 Total Traffic Control - Operating Expenditure</b> |   |     | <b>\$ 137,434</b> | <b>\$ 101,538</b> | <b>\$ -</b> | <b>\$ 35,896</b> |

**125 Traffic Control - Operating Revenue**

|  |  |  |  |     |                  |                  |             |  |
|--|--|--|--|-----|------------------|------------------|-------------|--|
|  |  | 125100   | Revenue - DoT Licensing Commission     | MFA | 12,000           | 9,766            | -           |  |
|  |  | 125101   | Revenue - DoT Licensing Reimbursements | MFA | 1,500            | 922              | -           |  |
|  |  | <b>125 Total Traffic Control - Operating Revenue</b> |  |     | <b>\$ 13,500</b> | <b>\$ 10,688</b> | <b>\$ -</b> |  |

% of  
Completion

| Resp Officer | Budget 30-Jun-20 | Actual 31-Mar-20 | Order Value 31-Mar-20 | Variance Under/(Over) |
|--------------|------------------|------------------|-----------------------|-----------------------|
|--------------|------------------|------------------|-----------------------|-----------------------|

### 126 Aerodromes - Operating Expenditure

|     |  |   |     |                 |                 |             |                 |
|-----|--|---|-----|-----------------|-----------------|-------------|-----------------|
| 64% |  | 126000 Expense - Airstrip Maintenance               | MOW | 6,000           | 3,821           | -           | 2,179           |
| 64% |  | <b>126 Total Aerodromes - Operating Expenditure</b> |     | <b>\$ 6,000</b> | <b>\$ 3,821</b> | <b>\$ -</b> | <b>\$ 2,179</b> |

### 12 TOTAL TRANSPORT - OPERATING EXPENDITURE

|                     |                     |                  |
|---------------------|---------------------|------------------|
| <b>\$ 2,938,767</b> | <b>\$ 2,245,050</b> | <b>\$ 14,868</b> |
|---------------------|---------------------|------------------|

### 12 TOTAL TRANSPORT - OPERATING REVENUE

|                   |                   |
|-------------------|-------------------|
| <b>\$ 173,992</b> | <b>\$ 165,427</b> |
|-------------------|-------------------|

### 13 ECONOMIC SERVICES

#### 131 Rural Services - Operating Expenditure

|      |  |  |     |                 |                 |             |                   |
|------|--|--|-----|-----------------|-----------------|-------------|-------------------|
| 79%  |  | 131000 Expense - Administration Allocation Rural Services          | MFA | 547             | 430             | -           | 117               |
|      |  | 131003 Expense - Vermin Control (Donation to Feral Pig Eradicator) | CEO | 1,500           | -               | -           | 1,500             |
| 190% |  | 131004 Expense - Drought Relief                                    | MOW | 3,000           | 5,692           | -           | (2,692)           |
| 121% |  | <b>131 Total Rural Services - Operating Expenditure</b>            |     | <b>\$ 5,047</b> | <b>\$ 6,122</b> | <b>\$ -</b> | <b>\$ (1,075)</b> |

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

|      |  |   |     |                   |                   |               |                  |
|------|--|---|-----|-------------------|-------------------|---------------|------------------|
| 79%  |  | 132000 Expense - Administration Allocation Tourism & Area Pro         | MFA | 30,829            | 24,260            | -             | 6,569            |
| 71%  |  | 132002 Expense - Cranbrook Caravan Park                               | MOW | 92,000            | 65,621            | 491           | 26,379           |
| 85%  |  | 132004 Expense - Frankland River Caravan Park                         | MOW | 34,000            | 28,751            | 368           | 5,249            |
|      |  | 132005 Expense - Area Promotion Donations                             | MFA | 1,000             | -                 | -             | 1,000            |
| 59%  |  | 132008 Expense - Tourism & Area Promotion                             | CDO | 8,000             | 4,758             | -             | 3,242            |
| 100% |  | 132012 Expense - Area Promotion Memberships                           | MFA | 7,000             | 7,000             | -             | -                |
| 85%  |  | 132014 Expense - CBH Accommodation Unit Shared Expenses               | CDO | 10,000            | 8,501             | -             | 1,499            |
|      |  | 132015 Expense - CBH Accommodation Unit Profit Share Paymer           | MOW | 10,000            | -                 | -             | 10,000           |
| 89%  |  | 132016 Expense - Reimbursed Expenses Only (CBH Units)                 | MOW | 20,000            | 17,743            | -             | 2,257            |
|      |  | 132020 Expense - Community Assistance Donation (CB Show Pre           | MOW | 5,000             | -                 | -             | 5,000            |
| 73%  |  | 132090 Expense - Depreciation Tourism & Area Promotion                | MFA | 14,530            | 10,549            | -             | 3,981            |
| 72%  |  | <b>132 Total Tourism &amp; Area Promotion - Operating Expenditure</b> |     | <b>\$ 232,359</b> | <b>\$ 167,183</b> | <b>\$ 859</b> | <b>\$ 65,176</b> |

#### 132 Tourism & Area Promotion - Operating Revenue

|  |  |   |     |                   |                   |             |  |
|--|--|---|-----|-------------------|-------------------|-------------|--|
|  |  | 132101 Revenue - Cranbrook Caravan Park Charges                   | MOW | 72,000            | 53,350            | -           |  |
|  |  | 132102 Revenue - Frankland River Caravan Park Charges             | MOW | 16,000            | 13,443            | -           |  |
|  |  | 132105 Revenue - Sale of Promotional Products                     | MFA | 100               | -                 | -           |  |
|  |  | 132108 Revenue - CBH Accommodation Unit Revenue                   | MOW | 35,000            | 35,491            | -           |  |
|  |  | 132109 Revenue - Reimbursed Revenue Only (CBH Units)              | MOW | 20,000            | 14,954            | -           |  |
|  |  | 132111 Revenue - RV Park  | MOW | 200               | 55                | -           |  |
|  |  | <b>132 Total Tourism &amp; Area Promotion - Operating Revenue</b> |     | <b>\$ 143,300</b> | <b>\$ 117,292</b> | <b>\$ -</b> |  |

#### 133 Building Control - Operating Expenditure

|     |  |   |     |                  |                  |             |                  |
|-----|--|---|-----|------------------|------------------|-------------|------------------|
| 79% |  | 133000 Expense - Administration Allocation Building Control | MFA | 12,791           | 10,065           | -           | 2,726            |
|     |  | 133001 Expense - Contract Building Surveyor                 | CEO | 19,000           | -                | -           | 19,000           |
| 32% |  | <b>133 Total Building Control - Operating Expenditure</b>   |     | <b>\$ 31,791</b> | <b>\$ 10,065</b> | <b>\$ -</b> | <b>\$ 21,726</b> |

#### 133 Building Control - Operating Revenue

|  |  |   |     |                 |                 |             |  |
|--|--|---|-----|-----------------|-----------------|-------------|--|
|  |  | 133100 Revenue - Building Permits                     | MFA | 5,500           | 6,035           | -           |  |
|  |  | 133101 Revenue - BCITF Commissions                    | MFA | 50              | 50              | -           |  |
|  |  | 133102 Revenue - BSL Commissions                      | MFA | 100             | 55              | -           |  |
|  |  | <b>133 Total Building Control - Operating Revenue</b> |     | <b>\$ 5,650</b> | <b>\$ 6,140</b> | <b>\$ -</b> |  |

#### 136 Other Economic Services - Operating Expenditure

|      |  |  |     |                  |                  |               |                 |
|------|--|--|-----|------------------|------------------|---------------|-----------------|
| 79%  |  | 136000 Expense - Administration Allocation Other Economic Ser    | MFA | 8,746            | 6,882            | -             | 1,864           |
| 136% |  | 136002 Expense - Water Supplies Standpipes                       | MOW | 2,000            | 2,712            | 300           | (712)           |
|      |  | 136003 Expense - Economic Development                            | MOW | -                | -                | -             | -               |
| 88%  |  | 136009 Expense - CB Community Bus Expenses                       | MOW | 1,500            | 1,327            | -             | 173             |
| 34%  |  | 136010 Expense - FR Community Bus Expenses                       | MOW | 1,200            | 405              | -             | 795             |
| 84%  |  | <b>136 Total Other Economic Services - Operating Expenditure</b> |     | <b>\$ 13,446</b> | <b>\$ 11,326</b> | <b>\$ 300</b> | <b>\$ 2,120</b> |

% of  
Completion

Resp Officer Budget 30-Jun-20 Actual 31-Mar-20 Order Value 31-Mar-20 Variance Under/(Over)

**136 Other Economic Services - Operating Revenue**

|  |  |     |                  |                  |             |  |
|--|--|-----|------------------|------------------|-------------|--|
| 136100   | Revenue - Standpipe Water Charges            | MFA | 8,000            | 8,963            | -           |  |
| 136106   | Revenue - Cranbrook Community Bus Hire       | MOW | 3,500            | 3,020            | -           |  |
| 136107   | Revenue - Frankland River Community Bus Hire | MOW | 2,000            | 3,412            | -           |  |
| <b>136 Total Other Economic Services - Operating Revenue</b> |  |     | <b>\$ 13,500</b> | <b>\$ 15,395</b> | <b>\$ -</b> |  |

**13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE**

|                   |                   |                 |
|-------------------|-------------------|-----------------|
| <b>\$ 282,643</b> | <b>\$ 194,696</b> | <b>\$ 1,159</b> |
|-------------------|-------------------|-----------------|

**13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE**

|                   |                   |
|-------------------|-------------------|
| <b>\$ 162,450</b> | <b>\$ 138,827</b> |
|-------------------|-------------------|

**14 OTHER PROPERTY & SERVICES**

**141 Private Works - Operating Expenditure**

|     |  |  |   |     |                  |                  |               |                 |
|-----|--|--|---|-----|------------------|------------------|---------------|-----------------|
| 79% |  | 141000   | Expense - Administration Allocation Private Works | MFA | 7,980            | 6,280            | -             | 1,700           |
| 81% |  | 141001   | Expense - Private Works                           | MOW | 30,000           | 24,449           | 909           | 5,551           |
| 81% |  | <b>141 Total Private Works - Operating Expenditure</b> |   |     | <b>\$ 37,980</b> | <b>\$ 30,729</b> | <b>\$ 909</b> | <b>\$ 7,251</b> |

**141 Private Works - Operating Revenue**

|  |                                |     |                  |                  |             |  |
|--|--------------------------------|-----|------------------|------------------|-------------|--|
| 141100   | Revenue - Private Works Income | MOW | 40,000           | 24,398           | -           |  |
| <b>141 Total Private Works - Operating Revenue</b> |                                |     | <b>\$ 40,000</b> | <b>\$ 24,398</b> | <b>\$ -</b> |  |

**142 Public Works Overheads - Operating Expenditure**

|   |  |        |  |                  |                  |                    |        |           |
|---|--|--------|--|------------------|------------------|--------------------|--------|-----------|
| 79%   |  | 142000 | Expense - Administration Allocation Public Works Overh | MFA              | 88,878           | 69,940             | -      | 18,938    |
| 82%   |  | 142001 | Expense - Sick Leave - Works Staff                     | MFA              | 36,000           | 29,532             | -      | 6,468     |
| 63%   |  | 142002 | Expense - Annual Leave - Works Staff                   | MFA              | 87,000           | 54,429             | -      | 32,571    |
| 10%   |  | 142003 | Expense - Long Service Leave - Works Staff             | MFA              | 20,000           | 1,925              | -      | 18,075    |
| 129%  |  | 142004 | Expense - Protective Clothing - Works Staff            | MOW              | 5,000            | 6,433              | -      | (1,433)   |
| 73%   |  | 142005 | Expense - Allowances - Works Staff                     | MFA              | 10,000           | 7,270              | -      | 2,730     |
| 80%   |  | 142008 | Expense - Engineering Professional Services            | MOW              | 5,000            | 3,985              | -      | 1,015     |
| 100%  |  | 142009 | Expense - Workers Compensation Insurance - Works Staf  | MFA              | 33,860           | 33,852             | -      | 8         |
| 96%   |  | 142011 | Expense - Safety & Risk Management                     | CEO              | 17,000           | 16,370             | 2,208  | 630       |
| 32%   |  | 142012 | Expense - Staff Training - Works Staff                 | MOW              | 40,000           | 12,668             | 17,418 | 27,332    |
| 66%   |  | 142014 | Expense - Public Holiday - Works Staff                 | MFA              | 46,000           | 30,268             | -      | 15,732    |
| 72%   |  | 142017 | Expense - Wages for Meetings - Works Staff             | MOW              | 25,000           | 17,918             | -      | 7,082     |
| 78%   |  | 142019 | Expense - Housing Allowance - Works Staff              | MFA              | 24,000           | 18,676             | -      | 5,324     |
| 89%   |  | 142020 | Expense - Works Employee Expenses                      | MFA              | 265,000          | 235,125            | -      | 29,875    |
|   |  | 142022 | Expense - Advertising Public Works Overheads           | MFA              | 2,000            | -                  | -      | 2,000     |
| 94%   |  | 142024 | Expense - Uniform Allowance - Works Staff              | MFA              | 7,500            | 7,057              | -      | 443       |
| 75%   |  | 142026 | Expense - Emergency Telephone & Allowance              | MFA              | 4,000            | 2,989              | -      | 1,011     |
| 24%   |  | 142029 | Expense - Works Staff Conference                       | MOW              | 7,000            | 1,650              | -      | 5,350     |
| 76%   |  | 142090 | Expense - Depreciation Public Works Overheads          | MFA              | 55,640           | 42,279             | -      | 13,361    |
| 74%   |  | 142099 | Expense - Overheads Allocated to Works                 | MFA              | (778,878)        | (574,577)          | -      | (204,301) |
| <b>142 Total Public Works Overheads - Operating Expenditure</b> |  |        | <b>\$ -</b>  | <b>\$ 17,788</b> | <b>\$ 19,626</b> | <b>\$ (17,788)</b> |        |           |

**142 Public Works Overheads - Operating Revenue**

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

% of  
Completion

|   |   | Resp<br>Officer   | Budget<br>30-Jun-20 | Actual<br>31-Mar-20 | Order Value<br>31-Mar-20 | Variance<br>Under/(Over) |                    |
|---|---|---|---------------------|---------------------|--------------------------|--------------------------|--------------------|
| <b>143 Plant Operation Costs - Operating Expenditure</b>              |   |   |                     |                     |                          |                          |                    |
| 79%   | 143000  | Expense - Administration Allocation Plant Operation Cos | MFA                 | 35,092              | 27,615                   | -                        | 7,477              |
| 71%   | 143001  | Expense - Fuel & Oils                                   | MOW                 | 195,000             | 138,195                  | -                        | 56,805             |
| 70%   | 143003  | Expense - Parts & Repairs                               | MOW                 | 180,000             | 125,747                  | 8,650                    | 54,253             |
| 56%   | 143004  | Expense - Depot Plant Maintenance                       | MOW                 | 40,000              | 22,445                   | -                        | 17,555             |
| 122%  | 143005  | Expense - Insurances & Licences - Plant                 | MFA                 | 32,000              | 39,118                   | -                        | (7,118)            |
| 83%   | 143014  | Expense - Floating Plant and Loose Tools                | MOW                 | 15,000              | 12,392                   | 2,753                    | 2,608              |
| 74%   | 143090  | Expense - Depreciation - Plant                          | MFA                 | 312,300             | 231,792                  | -                        | 80,508             |
| 80%   | 143099  | Expense - Plant Operation Costs Allocated to Works      | MFA                 | (809,392)           | (644,153)                | -                        | (165,240)          |
| <b>143 Total Plant Operation Costs - Operating Expenditure</b>        |   |   |                     | <b>\$ -</b>         | <b>\$ (46,849)</b>       | <b>\$ 11,403</b>         | <b>\$ 46,849</b>   |
| <b>143 Plant Operation Costs - Operating Revenue</b>                  |   |   |                     |                     |                          |                          |                    |
|   | 143100  | Revenue - Sale of Scrap                                 | MOW                 | 100                 | -                        | -                        |                    |
|   | 143102  | Revenue - Plant Insurance Reimbursements                | MFA                 | 5,000               | 5,350                    | -                        |                    |
| <b>143 Total Plant Operation Costs - Operating Revenue</b>            |   |   |                     | <b>\$ 5,100</b>     | <b>\$ 5,350</b>          | <b>\$ -</b>              |                    |
| <b>144 Stock Fuels &amp; Oils - Operating Revenue</b>                 |   |   |                     |                     |                          |                          |                    |
|   | 144100  | Revenue - Fuel Tax Credit                               | MFA                 | 40,000              | 34,247                   | -                        |                    |
| <b>144 Total Stock Fuels &amp; Oils - Operating Revenue</b>           |   |   |                     | <b>\$ 40,000</b>    | <b>\$ 34,247</b>         | <b>\$ -</b>              |                    |
| <b>146 Salaries &amp; Wages - Operating Expenditure</b>               |   |   |                     |                     |                          |                          |                    |
| 75%   | 146000  | Expense - Gross Salaries & Wages                        | MFA                 | 1,900,000           | 1,428,223                | -                        | 471,777            |
| 75%   | 146001  | Expense - Salaries & Wages Allocated to Works           | MFA                 | (1,900,000)         | (1,428,223)              | -                        | (471,777)          |
| 129%  | 146002  | Expense - Workers Compensation Payments                 | MFA                 | 20,000              | 25,753                   | -                        | (5,753)            |
| 129%  | <b>146 Total Salaries &amp; Wages - Operating Expenditure</b> |   |                     | <b>\$ 20,000</b>    | <b>\$ 25,753</b>         | <b>\$ -</b>              | <b>\$ (5,753)</b>  |
| <b>146 Salaries &amp; Wages - Operating Revenue</b>                   |   |   |                     |                     |                          |                          |                    |
|   | 146100  | Revenue - Workers Compensation Reimbursements           | MFA                 | 20,000              | 23,741                   | -                        |                    |
| <b>146 Total Salaries &amp; Wages - Operating Revenue</b>             |   |   |                     | <b>\$ 20,000</b>    | <b>\$ 23,741</b>         | <b>\$ -</b>              |                    |
| <b>147 Unclassified - Operating Expenditure</b>                       |   |   |                     |                     |                          |                          |                    |
| 79%   | 147000  | Expense - Administration Allocation Unclassified        | MFA                 | 5,029               | 3,957                    | -                        | 1,072              |
| 11%   | 147001  | Expense - Reimbursements Unclassified                   | MFA                 | 2,000               | 230                      | -                        | 1,770              |
| 36%   | 147005  | Expense - Sundry Donations (CEO Delegation)             | CEO                 | 3,000               | 1,090                    | -                        | 1,910              |
| 328%  | 147091  | Expense - Loss on Sale of Assets - Unclassified         | CEO                 | 14,000              | 45,858                   | -                        | (31,858)           |
| 213%  | <b>147 Total Unclassified - Operating Expenditure</b>         |   |                     | <b>\$ 24,029</b>    | <b>\$ 51,135</b>         | <b>\$ -</b>              | <b>\$ (27,106)</b> |
| <b>147 Unclassified - Operating Revenue</b>                           |   |   |                     |                     |                          |                          |                    |
|   | 147101  | Revenue - Reimbursements Unclassified                   | MFA                 | 2,000               | 741                      | -                        |                    |
| <b>147 Total Unclassified - Operating Revenue</b>                     |   |   |                     | <b>\$ 2,000</b>     | <b>\$ 741</b>            | <b>\$ -</b>              |                    |
| <b>14 TOTAL OTHER PROPERTY &amp; SERVICES - OPERATING EXPENDITURE</b> |   |   |                     | <b>\$ 82,009</b>    | <b>\$ 78,556</b>         | <b>\$ 31,938</b>         |                    |
| <b>14 TOTAL OTHER PROPERTY &amp; SERVICES - OPERATING REVENUE</b>     |   |   |                     | <b>\$ 123,600</b>   | <b>\$ 103,668</b>        |                          |                    |
| <b>TOTAL OPERATING EXPENDITURE</b>                                    |   |   |                     | <b>\$6,190,552</b>  | <b>\$4,513,466</b>       | <b>\$96,033</b>          |                    |
| <b>TOTAL OPERATING REVENUE</b>  |   |   |                     | <b>\$4,119,273</b>  | <b>\$3,846,260</b>       |                          |                    |