

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2021

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2021

Prepared by: Finance Administration Officer

Reviewed by: Manager Corporate and Community

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.

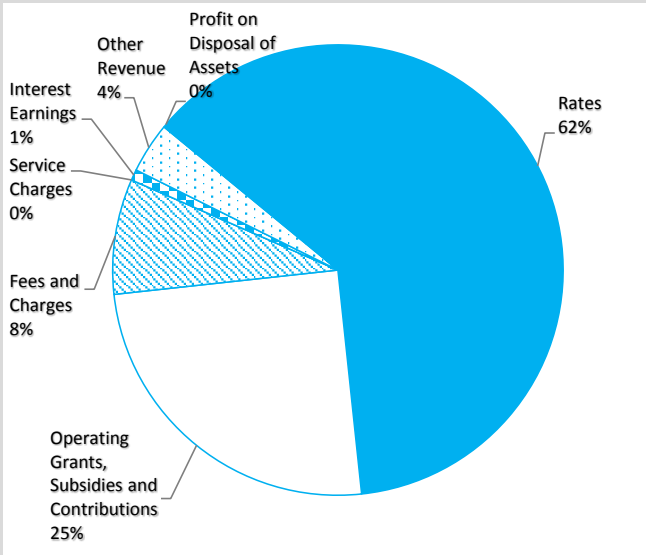
CRITICAL ACCOUNTING ESTIMATES

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.

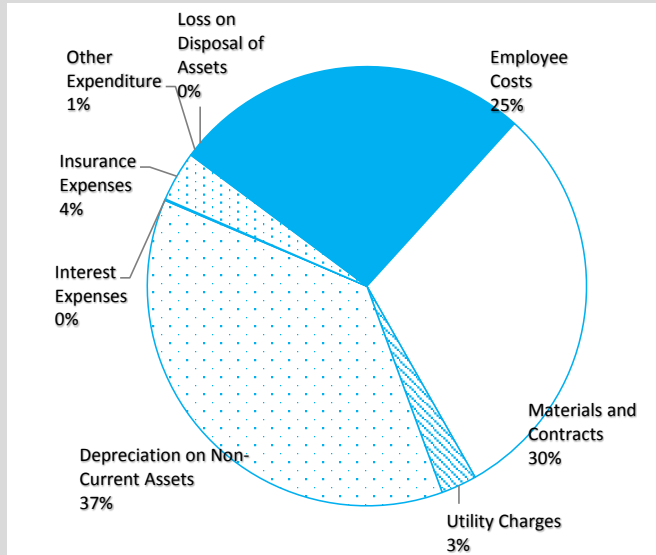
ROUNDING OFF FIGURES

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

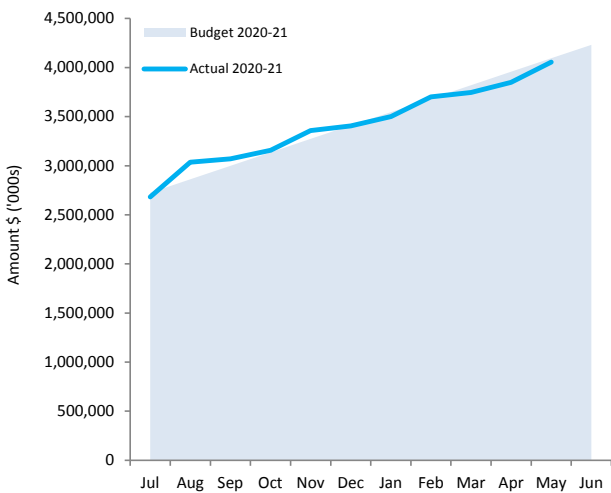
OPERATING REVENUE



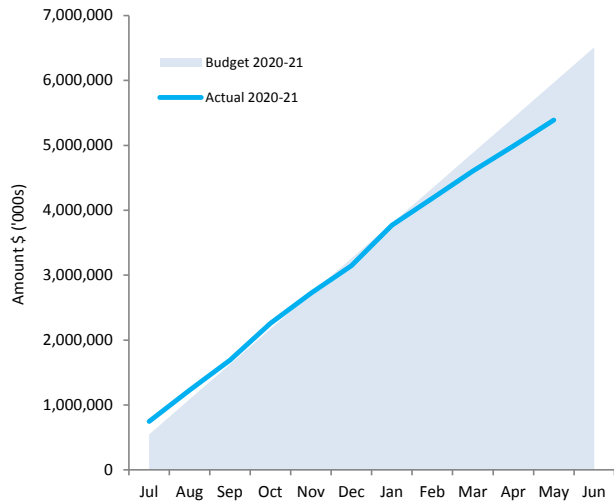
OPERATING EXPENSES



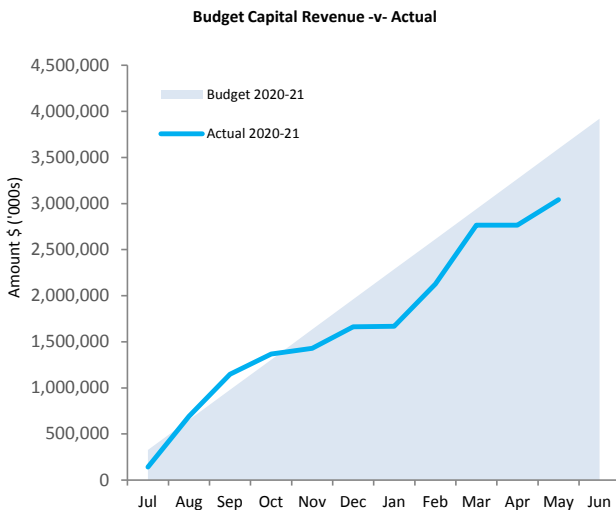
Budget Operating Revenues -v- Actual



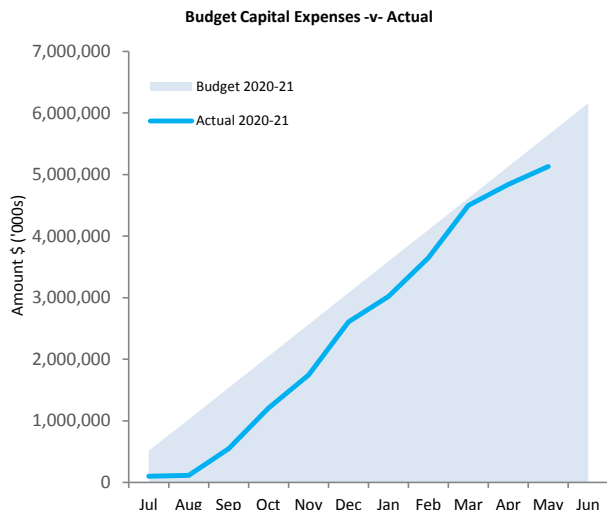
Budget Operating Expenses -v- YTD Actual



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 MAY 2021**

STATUTORY REPORTING PROGRAMS

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

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	\$ 1,504,701	\$ 1,504,701	\$ 1,504,701	\$ 0	% 0.00%	
Revenue from operating activities							
Governance		44,400	40,700	35,482	(5,218)	(12.82%)	
General Purpose Funding		3,249,744	3,188,028	3,243,652	55,624	1.74%	
Law, Order and Public Safety		212,356	194,660	169,223	(25,437)	(13.07%)	▼
Health		450	413	1,008	595	144.07%	
Education and Welfare		8,000	7,333	8,000	667	9.10%	
Housing		94,100	86,258	84,633	(1,625)	(1.88%)	
Community Amenities		106,250	104,217	104,567	350	0.34%	
Recreation and Culture		27,700	25,392	25,554	162	0.64%	
Transport		182,568	167,354	184,328	16,974	10.14%	▲
Economic Services		160,950	147,538	135,450	(12,088)	(8.19%)	
Other Property and Services		103,100	94,508	63,042	(31,466)	(33.29%)	▼
		4,189,618	4,056,401	4,054,939	(1,462)		
Expenditure from operating activities							
Governance		(548,323)	(502,630)	(419,871)	82,759	16.47%	▼
General Purpose Funding		(139,210)	(127,609)	(119,046)	8,563	6.71%	
Law, Order and Public Safety		(574,412)	(526,544)	(490,113)	36,431	6.92%	
Health		(53,424)	(48,972)	(35,940)	13,032	26.61%	▼
Education and Welfare		(138,471)	(126,932)	(125,236)	1,696	1.34%	
Housing		(98,208)	(90,024)	(92,960)	(2,936)	(3.26%)	
Community Amenities		(600,714)	(550,655)	(544,371)	6,284	1.14%	
Recreation and Culture		(968,881)	(888,141)	(824,949)	63,192	7.12%	
Transport		(2,964,484)	(2,717,443)	(2,325,048)	392,395	14.44%	▼
Economic Services		(365,194)	(334,761)	(310,480)	24,281	7.25%	
Other Property and Services		(53,086)	(48,662)	(101,727)	(53,065)	(109.05%)	▲
		(6,504,407)	(5,962,373)	(5,389,741)	572,632		
Non-cash amounts excluded from operating activities	1(a)	2,452,020	2,247,685	1,986,814	(260,872)	(11.61%)	▼
Amount attributable to operating activities		1,641,932	1,846,414	2,156,713	310,299		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,988,112	3,655,769	3,041,552	(614,217)	(16.80%)	▼
Proceeds from disposal of assets	7	480,000	322,618	322,618	0	0.00%	
Purchase of property, plant and equipment	8	(6,168,663)	(5,654,608)	(5,131,259)	523,349	9.26%	
Amount attributable to investing activities		(1,700,551)	(1,676,221)	(1,767,088)	(90,868)		
Financing Activities							
Repayment from Community Association loans	4	1,000	1,000	1,000	0	0.00%	
Transfer from Reserves	10	801,522	402,589	574,114	171,525	42.61%	▲
Repayment of Debentures	9	(67,595)	(67,595)	(67,595)	0	0.00%	
Transfer to Reserves	10	(676,308)	(499,658)	(499,658)	0	0.00%	
Amount attributable to financing activities		58,619	(163,664)	7,861	171,525		
Closing Funding Surplus / (Deficit)	1(c)	0	6,528	397,487			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,504,701	1,504,701	1,504,701	0	0.00%	
Revenue from operating activities							
Rates	6	2,509,152	2,509,152	2,511,219	2,067	0.08%	
Operating grants, subsidies and contributions	12(a)	1,039,902	953,244	1,011,923	58,679	6.16%	▲
Fees and charges		375,650	351,167	335,649	(15,518)	(4.42%)	
Interest earnings		34,200	31,350	31,565	215	0.69%	
Other revenue		203,714	186,738	147,195	(39,543)	(21.18%)	
Profit on disposal of assets	7	27,000	24,750	17,389	(7,361)	(29.74%)	
		4,189,618	4,056,401	4,054,940	(1,461)		
Expenditure from operating activities							
Employee costs		(1,586,032)	(1,453,863)	(1,365,296)	88,567	6.09%	
Materials and contracts		(1,955,011)	(1,792,093)	(1,621,243)	170,850	9.53%	▼
Utility charges		(178,941)	(164,029)	(141,957)	22,072	13.46%	▼
Depreciation on non-current assets		(2,464,320)	(2,258,960)	(1,992,233)	266,727	11.81%	▼
Interest expenses		(8,125)	(7,448)	(5,434)	2,014	27.04%	
Insurance expenses		(221,777)	(203,296)	(199,226)	4,070	2.00%	
Other expenditure		(75,501)	(69,209)	(52,380)	16,829	24.32%	▼
Loss on disposal of assets	7	(14,700)	(13,475)	(11,970)	1,505	11.17%	
		(6,504,407)	(5,962,373)	(5,389,739)	572,634		▲
Non-cash amounts excluded from operating activities							
	1(a)	2,452,020	2,247,685	1,986,814	(260,872)	(11.61%)	
Amount attributable to operating activities		1,641,932	1,846,414	2,156,716	310,302		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	3,988,112	3,655,769	3,041,552	(614,217)	(16.80%)	▼
Proceeds from disposal of assets	7	480,000	322,618	322,618	0	0.00%	
Payments for property, plant and equipment	8	(6,168,663)	(5,654,608)	(5,131,259)	523,349	(9.26%)	▼
Amount attributable to investing activities		(1,700,551)	(1,676,221)	(1,767,088)	(90,868)		
Financing Activities							
Transfer from reserves	10	801,522	402,589	574,114	171,525	42.61%	▲
Repayments from Community Association Loans	4	1,000	1,000	1,000	0	0.00%	
Repayment of debentures	9	(67,595)	(67,595)	(67,595)	0	0.00%	
Transfer to reserves	10	(676,308)	(499,658)	(499,658)	0	0.00%	
Amount attributable to financing activities		58,619	(163,664)	7,861	171,525		▲
Closing Funding Surplus / (Deficit)	1(c)	0	6,528	397,487			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(27,000)	(24,750)	(17,389)
Add: Loss on asset disposals	7	14,700	13,475	11,970
Add: Depreciation on assets		2,464,320	2,258,960	1,992,233
Total non-cash items excluded from operating activities		2,452,020	2,247,685	1,986,814

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

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

		Last Year Closing 30 Jun 2020	This Year Opening 01 Jul 2020	Year to Date 31 May 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,793,285)	(2,793,285)	(2,718,831)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	0
Add: Borrowings	9	67,595	67,595	0
Add: Provisions - employee	11	394,633	394,633	394,633
Total adjustments to net current assets		(2,332,057)	(2,332,057)	(2,324,198)

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

Current assets				
Cash and cash equivalents	2	3,840,444	3,840,444	2,927,930
Rates receivables	3	50,226	50,226	45,585
Receivables	3	748,981	748,981	191,110
Other current assets	4	27,106	27,106	20,908
Less: Current liabilities				
Payables	5	(218,183)	(203,123)	(69,219)
Borrowings	9	(67,595)	(67,595)	0
Provisions	11	(394,633)	(394,633)	(394,633)
Less: Total adjustments to net current assets	1(b)	(2,332,057)	(2,332,057)	(2,324,198)
Closing Funding Surplus / (Deficit)		1,504,700	1,669,349	397,483
Adjusted Closing Funding Surplus / (Deficit)		1,504,701	1,669,349	397,487

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	208,189	0	0	208,189	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	260	0	0	260	Bendigo	0.15%	At Call
Cash On Hand	Cash and cash equivalents	650	0	0	650	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	1,270,888	0	1,270,888	Bendigo	0.15%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,447,943	0	1,447,943	Bendigo	0.05%	30/06/2021
Total		209,099	2,718,831	0	2,927,930			
Grand Total		209,099	2,718,831	0	2,927,930			

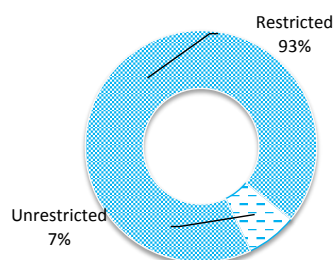
KEY INFORMATION

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
\$2.93 M	\$.21 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

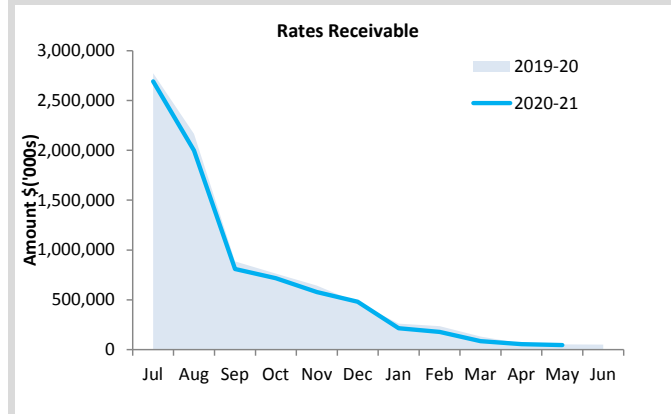
Rates Receivable	30 June 2020	31 May 21
	\$	\$
Opening Arrears Previous Years	50,226	50,226
Levied this year		2,511,219
Less - Collections to date	0	(2,515,860)
Equals Current Outstanding	50,226	45,585
Net Rates Collectable	50,226	45,585
% Collected		98.2%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	161,054	185	135	2,974	164,344
Percentage	0%	98%	0.1%	0.1%	1.8%	
Balance per Trial Balance						
Sundry receivable						164,344
GST receivable						26,766
Total Receivables General Outstanding						191,110

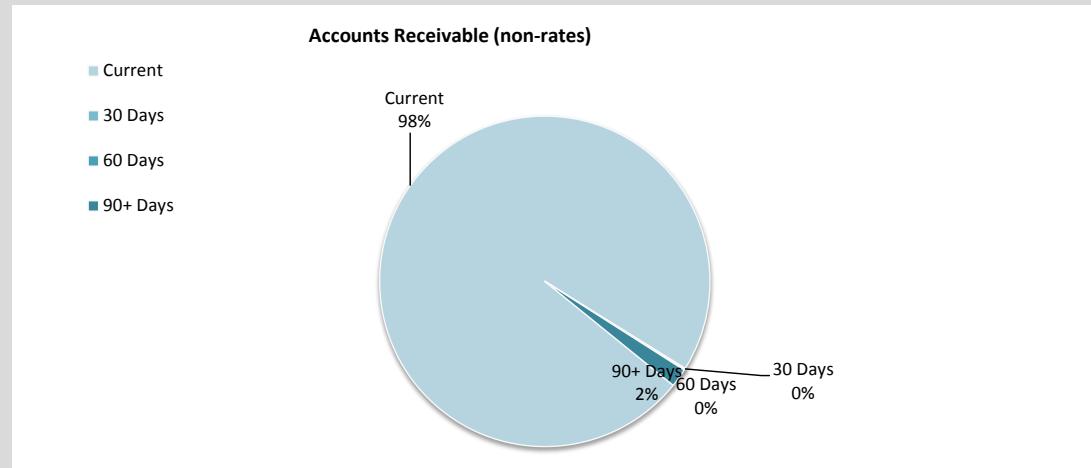
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Collected	Rates Due
98.2%	\$45,585



Debtors Due
\$191,110
Over 30 Days
2%
Over 90 Days
1.8%

Other Current Assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 May 2021
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	1,000	0
Inventory				
Fuel and materials	26,106	(5,198)	0	20,908
Total Other Current assets				20,908
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

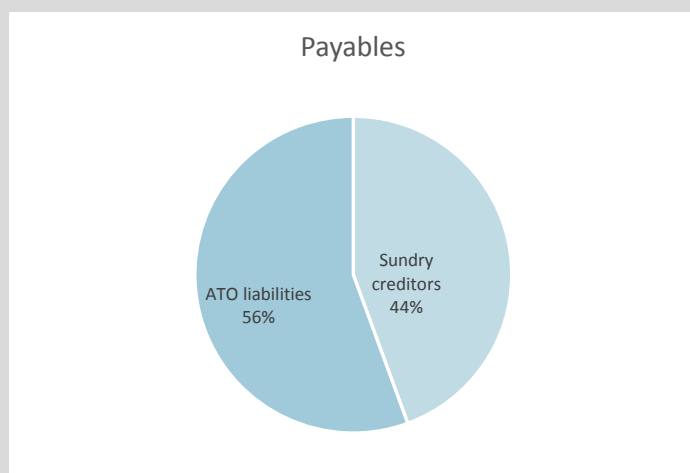
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		30,743				30,743
ATO liabilities		38,476				38,476
Total Payables General Outstanding						69,219

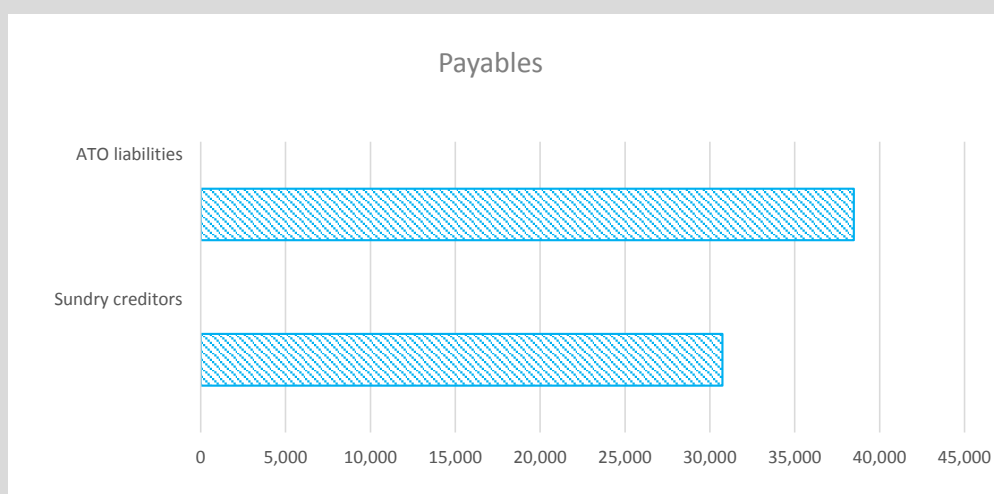
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due
\$69,219
Over 30 Days
0%
Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

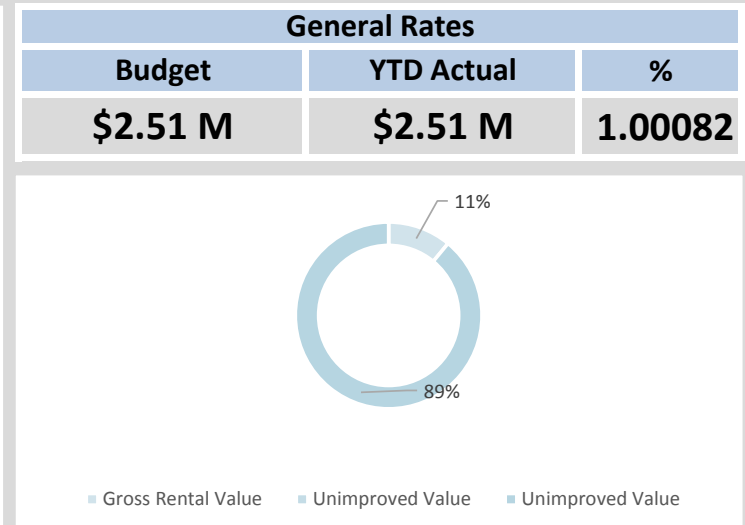
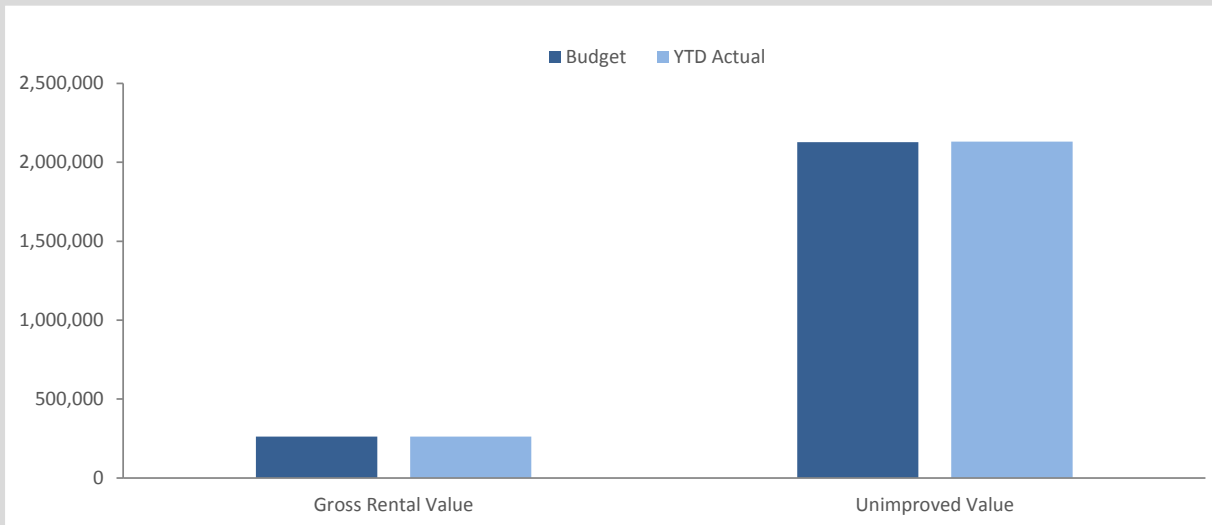
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General Rate Revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
Gross Rental Value	0.116820	244	2,249,876	262,837	0	0	262,837	262,837	77		262,914
Unimproved Value											
Unimproved Value	0.007890	421	269,932,000	2,128,415	100	0	2,128,515	2,128,415	2,169		2,130,584
Sub-Total		665	272,181,876	2,391,252	100	0	2,391,352	2,391,252	2,246	0	2,393,498
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	620	147	225,580	91,140	0	0	91,140	91,140	(620)		90,520
Unimproved Value											
Unimproved Value	620	43	2,083,600	26,660	0	0	26,660	26,660	540		27,200
Sub-Total		190	2,309,180	117,800	0	0	117,800	117,800	(80)	0	117,720
Amount from General Rates							2,509,152				2,511,219
Total General Rates							2,509,152		2,167		2,511,219

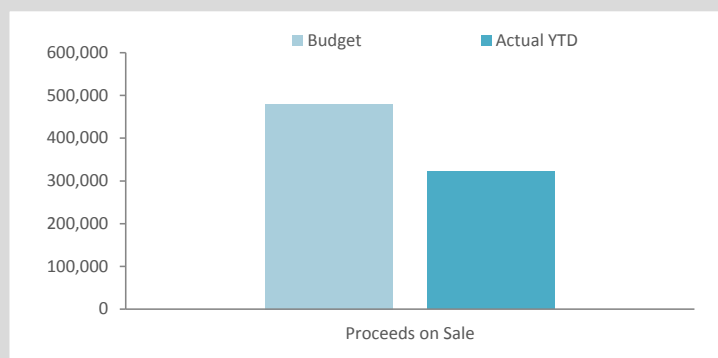
KEY INFORMATION

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	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
	Land and buildings									
763	Land - 8A Currie Street		40,000	40,000	0	0			0	0
521	Unit - 8A Currie Street		93,000	110,000	17,000	0			0	0
	Plant and equipment									
	Governance									
833	Holden Colorado 4x4 Crew Cab	CB1	35,700	32,000	0	(3,700)	35,781	32,727	0	(3,054)
832	Holden Trailblazer	CB01	32,500	32,000	0	(500)	30,377	34,545	4,169	0
758	Ricoh B&W Printer		5,000	1,000	0	(4,000)	4,465	1,000	0	(3,465)
	Transport									
831	Holden Trailblazer	CB00	32,500	32,000	0	(500)	30,377	34,091	3,714	0
828	Holden Colorado Dual Cab Ute	CB06	30,000	29,000	0	(1,000)	31,521	29,091	0	(2,431)
820	Holden Colorado Ute	CB04	24,500	23,500	0	(1,000)	22,679	23,636	958	0
821	Holden Colorado Ute	CB08	27,500	25,000	0	(2,500)	26,783	25,455	0	(1,329)
819	Holden Colorado Ute	CB05	25,500	25,000	0	(500)	24,413	25,455	1,041	0
818	Holden Colorado Ute	007FR	24,000	23,500	0	(500)	21,341	23,636	2,296	0
730	JCB Skid Steer Loader	CB005	25,500	25,000	0	(500)	23,343	22,000	0	(1,343)
733	Hino Water Truck	CB002	70,000	80,000	10,000	0	62,970	68,182	5,212	0
799	Traffic Counters x 2		2,000	2,000	0	0	3,149	2,800	0	(349)
			467,700	480,000	27,000	(14,700)	317,199	322,618	17,389	(11,970)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$480,000	\$322,618	67%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

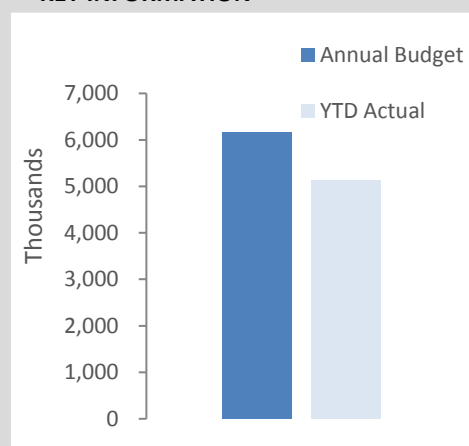
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	1,114,016	892,264
Buildings - specialised	137,106	44,761
Furniture and equipment	17,000	12,100
Plant and equipment	867,864	788,852
Infrastructure - Roads	2,111,208	1,825,984
Infrastructure - Other	749,307	623,126
Infrastructure - Footpaths	441,469	380,823
Infrastructure - Drainage	460,693	297,229
Infrastructure - Bridges	270,000	266,120
Capital Expenditure Totals	6,168,663	5,131,259
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	3,988,112	3,041,552
Other (Disposals & C/Fwd)	480,000	322,618
Cash Backed Reserves		
Plant Reserve	113,500	53,244
Building Asset Management Reserve	0	20,000
Furniture and Equipment Reserve	17,000	12,100
Rate Discount Reserve	301,522	171,180
Bridges	270,000	262,720
Contribution - operations	998,529	1,192,974
Capital Funding Total	6,168,663	5,131,259

SIGNIFICANT ACCOUNTING POLICIES

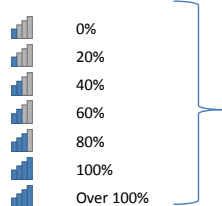
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.17 M	\$5.13 M	83%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.99 M	\$3.04 M	76%

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		Variance
Account Description			Budget	YTD Actual	Under/(Over)
Buildings - specialised					
	112204	Capital Expense - Lake Poorrarecup Ablution Block	0	0	0
33%	121209	Capital Expense - Depot Upgrade Cranbrook	137,106	44,761	92,345
33%	Buildings - specialised Total		137,106	44,761	92,345
Buildings - non-specialised					
100%	051203	Capital Expense - Tunney Fire Shed	526,080	526,080	(0)
102%	107207	Capital Expense - Aged Care Development	46,016	46,813	(797)
100%	132212	Capital Expense - Caretaker House Upgrade	16,822	16,822	0
68%	132214	Capital Expense - Frankland River Caravan Park Upgrade	443,000	302,548	140,452
	132201	Capital Expense - Tourism Information Bays	82,098	0	82,098
80%	Buildings - non-specialised Total		1,114,016	892,264	221,752
Furniture & Equipment					
71%	042204	Capital Expense - Major Office Equipment	17,000	12,100	4,900
71%	Furniture & Equipment Total		17,000	12,100	4,900
Plant & Equipment					
103%	042212	Capital Expense - Admin Vehicles	113,000	116,011	(3,011)
	053200	Capital Expense - Emergency Capital Equipment	6,364	6,091	273
	133201	Capital Expense - Building Vehicles	30,000	31,693	(1,693)
101%	143200	Capital Expense - Works Passenger Vehicles	267,000	270,727	(3,727)
81%	143201	Capital Expense - Heavy Plant & Equipment Purchases	451,500	364,331	87,169
91%	Plant & Equipment Total		867,864	788,852	79,012
Infrastructure - Bridges					
99%	121200	Capital Expense - Bridge Program Works	270,000	266,120	3,880
99%	Infrastructure - Bridges Total		270,000	266,120	3,880
Infrastructure - Footpaths					
86%	121212	Capital Expense - Footpaths	441,469	380,823	60,646
86%	Infrastructure - Footpaths Total		441,469	380,823	60,646
Infrastructure - Drainage					
87%	121217	Capital Expense - Frankland River Drainage	340,693	297,229	43,464
	121218	Capital Expense - Cranbrook Drainage	120,000	0	120,000
65%	Infrastructure - Drainage Total		460,693	297,229	163,464
Infrastructure - Roads					
100%	121201	Capital Expense - Regional Road Group Construction	1,337,000	1,337,001	(1)
77%	121202	Capital Expense - Council Funded Road Construction	188,000	145,130	42,870
44%	121203	Capital Expense - Roads to Recovery Construction	402,208	177,376	224,832
90%	121204	Capital Expense - Black Spot Construction	184,000	166,478	17,522
86%	Infrastructure - Roads Total		2,111,208	1,825,984	285,224
Infrastructure - Other					
76%	113220	Capital Expense - Cranbrook Youth and Community Precinct	520,000	393,819	126,181
100%	132217	Capital Expense - Sukey Hill Upgrade	229,307	229,307	(0)
83%	Infrastructure - Other Total		749,307	623,126	126,181
83%	Grand Total		6,168,663	5,131,259	1,037,404

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

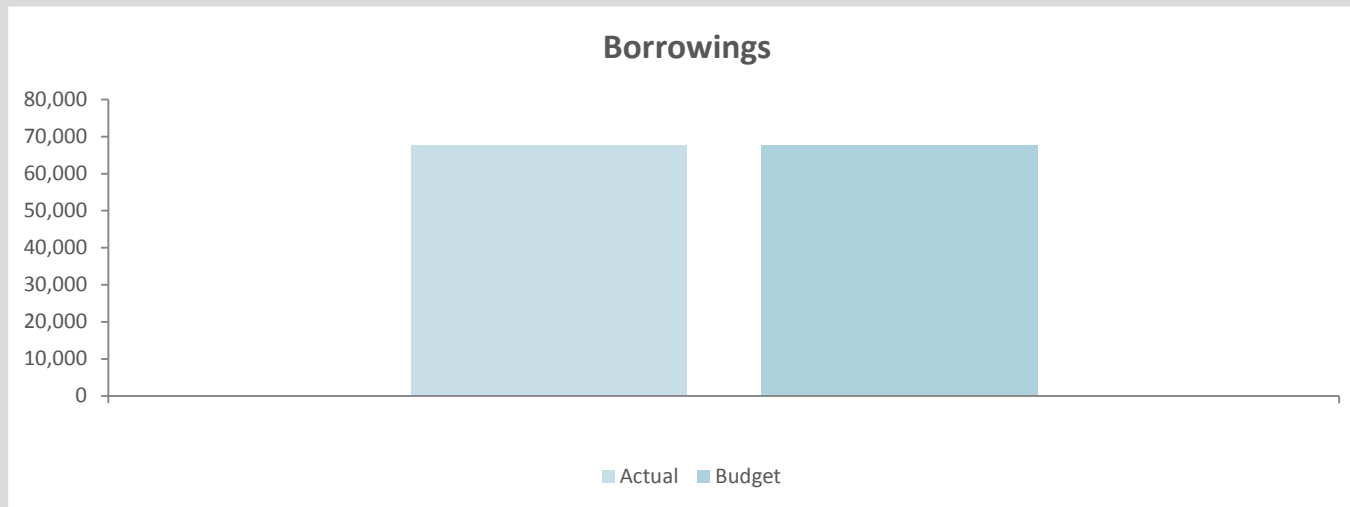
Repayments - Borrowings

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

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

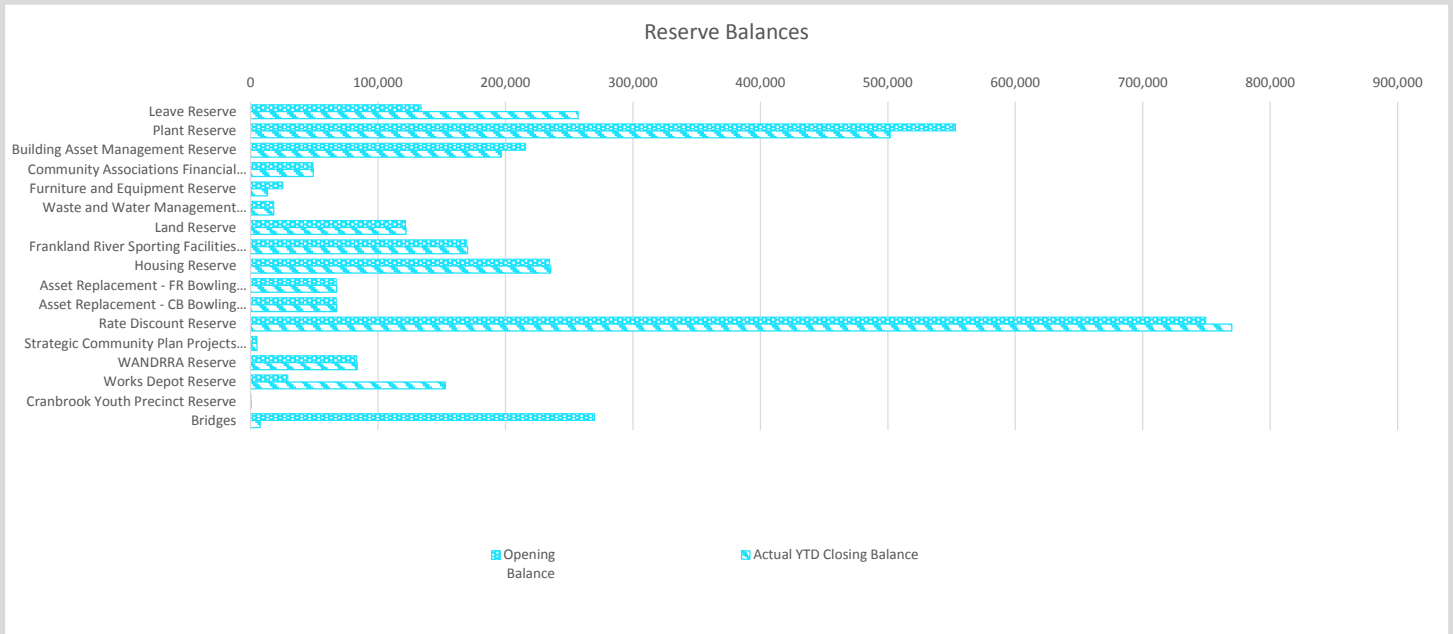


Principal Repayments	\$67,595
Interest Earned	\$31,565
Interest Expense	\$5,434
Reserves Bal	\$2.72 M
Loans Due	\$.1 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	133,819	1,338	1,124	177,000	177,000	(79,500)	(54,870)	232,657	257,073
Plant Reserve	553,053	5,531	2,048	0	0	(113,500)	(53,244)	445,084	501,857
Building Asset Management Reserve	215,879	2,159	800	0	0	(20,000)	(20,000)	198,038	196,679
Community Associations Financial Assistanc	49,113	491	185	0	0	0	0	49,604	49,298
Furniture and Equipment Reserve	25,305	253	86	0	0	(17,000)	(12,100)	8,558	13,291
Waste and Water Management Reserve	18,202	182	69	0	0	0	0	18,384	18,271
Land Reserve	121,548	1,215	457	0	0	0	0	122,763	122,005
Frankland River Sporting Facilities Reserve	169,713	1,697	641	0	0	0	0	171,410	170,354
Housing Reserve	234,619	2,346	886	150,000	0	0	0	386,965	235,505
Asset Replacement - FR Bowling Green Rese	67,281	673	254	0	0	0	0	67,954	67,535
Asset Replacement - CB Bowling Green Rese	67,275	673	254	5,000	0	0	0	72,948	67,529
Rate Discount Reserve	749,493	7,495	3,402	188,174	188,174	(301,522)	(171,180)	643,640	769,889
Strategic Community Plan Projects Reserve	5,067	51	19	0	0	0	0	5,118	5,086
WANDRRA Reserve	83,358	834	315	0	0	0	0	84,192	83,673
Works Depot Reserve	29,266	293	569	123,000	123,000	0	0	152,559	152,835
Cranbrook Youth Precinct Reserve	294	3	1	7,900	0	0	0	8,197	295
Bridges	270,000	0	373	0	0	(270,000)	(262,720)	0	7,653
	2,793,285	25,234	11,484	651,074	488,174	(801,522)	(574,114)	2,668,071	2,718,831

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 May 2021
		\$	\$	\$	\$
Provisions					
Annual and sick leave		274,479	0	0	274,479
Long service leave		120,154	0	0	120,154
Contract Liabilities					
Total Other Current liabilities		544,221			394,633
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
032100	111	Financial Assistance Grant	0	0	0	0	370,219	370,219	370,219	370,219
032101	111	Local Roads Grant	0	0	0	0	285,327	285,327	285,327	285,327
Law, order, public safety										
051100	110	DFES - ESL Grant	0	0	0	0	71,886	71,886	71,886	71,886
Education and welfare										
082101	110	Healthways - Bike Rescue Program	0	0	0	0	3,000	3,000	3,000	3,000
082101	110	DoC - Youth Week	0	0	0	0	1,000	1,000	1,000	0
082101	110	DoC - Youth Engagement Program	0	0	0	0	5,000	5,000	5,000	5,000
084100	110	DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000	1,000	0
Transport										
122102	110	MRWA - Direct Grant	0	0	0	0	158,956	158,956	158,956	158,956
			0	0	0	0	896,388	896,388	0	896,388
Operating Contributions										
General purpose funding										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	42,346	42,346	42,346	42,425
Law, order, public safety										
051120	120	DFES - CESH Contribution	0	0	0	0	92,710	92,710	92,710	66,263
053101	120	RSC - Community Safety Fund	0	0	0	0	0	0	0	1,846
Recreation and culture										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	0	0	0	0
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	5,000
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	2,000
Transport										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,612	1,612	1,612	0
			0	0	0	0	143,668	143,668	0	143,668
TOTALS			0	0	0	0	1,040,056	1,040,056	0	1,040,056
										1,011,923

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider		Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
		Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Non-Operating Grants and Subsidies											
Law, order, public safety											
051302	113	ESL GRANT - Tunney Fire Shed	0	0	0	0	460,473	460,473		460,473	460,473
053300	115	Funding for Emergency Equipment	0	0	0	0	0	0		0	6,364
Community amenities											
107301	114	BBRF - Independent Living Units	0	0	0	0	44,500	44,500		44,500	0
107301	113	GSRAAP - Independent Living Units	0	0	0	0	16,000	16,000		16,000	161,727
Recreation and culture											
112302	113	DoT RBFS - Lake Poorrarecup Ablutions	0	0	0	0	0	0		0	0
113220	114	Drought Communities Program	0	0	0	0	1,000,000	1,000,000		1,000,000	700,000
Transport											
122300	113	Road Project Grant	0	0	0	0	891,333	891,333		891,333	713,066
122301	114	Roads to Recovery Grant	0	0	0	0	402,208	402,208	0	402,208	404,652
122305	113	Black Spot Grant	0	0	0	0	122,667	122,667		122,667	49,066
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	0	763,567	763,567		763,567	446,204
Economic services											
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	150,000	150,000	17,060	167,060	75,000
			0	0	0	0	3,850,748	3,850,748	17,060	3,867,808	3,016,552
Non-Operating Contributions											
107301	116	DARWINIA - Independent Living Units	0	0	0	0	130,000	130,000		130,000	25,000
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	1,000	1,000		1,000	0
			0	0	0	0	131,000	131,000	0	131,000	25,000
Total Non-operating grants, subsidies and contributions			0	0	0	0	3,981,748	3,981,748	17,060	3,998,808	3,041,552

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 May 2021
	\$	\$	\$	\$
Staff Housing Bonds	0	0	0	0
DoT Licensing	0	0	0	0
Housing Deposit - Frahm & Challenor	0	0	0	0
Sundry Trust (Stirlings Gliding Club + CB Art Group)	0	0	0	0
Councillor Nomination Deposit	0	0	0	0
	0	0	0	0

KEY INFORMATION

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2020	Received	Paid	31 May 2021
	Opening Balance	Amount	Amount	Closing Balance

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
744000	Transfer from Rates Discount Reserve	04102020	Capital Expenses		100,000		100,000
132214	Frankland River Caravan Park Upgrade	04102020	Capital Expenses			(100,000)	0
041018	Increase Intergated Planning and Reporting	04112020	Operating Expenses			(40,000)	(40,000)
041021	Decrease Professional Services	04112020	Operating Expenses		30,000		(10,000)
082003	Decrease Leeuwin Adventures	04112020	Operating Expenses		4,000		(6,000)
113016	Decrease Regional Trails Master Plan	04112020	Operating Expenses		6,000		0
051203	Increase Tunney Fire Shed	04032021	Capital Expenses			(16,740)	(16,740)
051302	Increase ESL Grant Tunney Fire Shed	04032021	Capital Revenue		17,060		320
053200	Increase Emergency Capital Equipment	04032021	Capital Expenses			(6,364)	(6,044)
053300	Increase grant funding Emergency Equipment	04032021	Capital Revenue		6,364		320
107207	Decrease Independent Living Units	04032021	Capital Expenses		121,707		122,027
107301	Decrease funding Independent Living Units	04032021	Capital Revenue			(26,120)	95,907
112204	Decrease Upgrade to Lake Poorrarecup Ablution Block	04032021	Capital Expenses		440,000		535,907
	Decrease grant funding Upgrade to Lake Poorrarecup Ablution Block					(330,000)	205,907
112302	Increase Cranbrook Youth & Community Precinct	04032021	Capital Expenses			(120,000)	85,907
121217	Decrease Frankland River Drainage	04032021	Capital Expenses		59,307		145,214
121218	Increase Cranbrook Drainage	04032021	Capital Expenses			(120,000)	25,214
122309	Increase LRCI Grant Funding	04032021	Capital Revenue		322,098		347,312
132201	Increase Tourism Information Bay	04032021	Capital Expenses			(82,098)	265,214
132212	Increase Caretaker House Upgrade	04032021	Capital Expenses			(6,822)	258,392
132214	Increase Frankland River Caravan Park Upgrade	04032021	Capital Expenses			(43,000)	215,392
132217	Increase Sukey Hill Upgrade	04032021	Capital Expenses			(59,307)	156,085
032100	Increase FAG's Grant	04032021	Operating Revenue		5,108		161,193
032101	Increase LR Grant	04032021	Operating Revenue		5,464		166,657
032102	Decrease Municipal Interest	04032021	Operating Revenue			(8,000)	158,657
032103	Decrease Reserve Interest	04032021	Operating Revenue			(11,000)	147,657
041000	Increase Administration Allocation	04032021	Operating Expenses			(2,841)	144,816
041019	Decrease in Asset Revaluation	04032021	Operating Expenses		8,527		153,343
041021	Increase in Professional Services	04032021	Operating Expenses			(30,000)	123,343
041103	Increase Sale of Used Equipment	04032021	Operating Revenue		6,900		130,243
042006	Increase Administration Telephone	04032021	Operating Expenses			(2,841)	127,402
042099	Increase Administration Costs Allocated	04032021	Operating Expenses		2,841		130,243
042101	Decrease Administration Reimbursements	04032021	Operating Revenue			(2,900)	127,343
051002	Decrease ESL Maintenance Vehicles	04032021	Operating Revenue		10,000		137,343
051003	Decrease ESL Maintenance Plant and Equipment	04032021	Operating Revenue		1,900		139,243
051004	Increase ESL Maintenance Land and Buildings	04032021	Operating Expenses			(2,000)	137,243
051006	Decrease ESL Utilities, Rates and Taxes	04032021	Operating Revenue		1,500		138,743
051007	Increase ESL Other Goods and Services	04032021	Operating Expenses			(1,708)	137,035
051008	Increase ESL Insurance Costs	04032021	Operating Expenses			(9,692)	127,343
051011	Increase Fire Maps	04032021	Operating Expenses			(1,000)	126,343
052002	Increase Animal Control	04032021	Operating Expenses			(20,000)	106,343
052101	Decrease Dog Registrations	04032021	Operating Revenue			(1,000)	105,343
053002	Increase Community Safety	04032021	Operating Expenses			(2,000)	103,343
053006	Decrease Security	04032021	Operating Revenue		2,500		105,843
053008	Increase Fines Enforcement Costs	04032021	Operating Expenses			(1,000)	104,843
053101	Increase Community Safety Funding	04032021	Operating Expenses		1,846		106,689
053103	Increase Infringements	04032021	Operating Expenses		2,000		108,689
075000	Decrease Mosquito Control	04032021	Operating Revenue		4,500		113,189
082002	Decrease Youth Activities	04032021	Operating Revenue		3,888		117,077
082004	Decrease Community Activities	04032021	Operating Revenue		7,000		124,077
082101	Decrease Youth Activities Funding	04032021	Operating Revenue			(1,000)	123,077
084001	Decrease Seniors Activities	04032021	Operating Expenses		2,000		125,077
084100	Decrease Seniors Activities Funding	04032021	Operating Revenue			(1,000)	124,077
091101	Increase Staff Housing Reimbursements	04032021	Operating Revenue		1,000		125,077
101100	Increase Recycling Removal Revenue	04032021	Operating Revenue		1,178		126,255
101101	Increase Waste Removal Revenue	04032021	Operating Revenue		1,703		127,958
102002	Increase Street Bin Collection	04032021	Operating Expenses			(1,000)	126,958
107001	Increase Public Conveniences	04032021	Operating Expenses			(15,000)	111,958
107002	Decrease Cemetery Expenses	04032021	Operating Expenses		15,000		126,958
107008	Re-Location of Eco Toilets Deferred	04032021	Operating Expenses		25,000		151,958
107009	Increase Reimbursed Expenses Darwinia	04032021	Operating Expenses			(2,960)	148,998
107101	Decrease Cemetery Fees	04032021	Operating Revenue			(1,500)	147,498
107103	Decrease Rest Bay Reimbursements	04032021	Operating Revenue			(2,500)	144,998
107104	Increase Darwinia Reimbursements	04032021	Operating Revenue		2,550		147,548
112002	Demolition of Lake Ablutions deferred	04032021	Operating Expenses		15,000		162,548
112002	Decrease Lake Maintenance	04032021	Operating Expenses		10,000		172,548
113016	Decrease Regional Trails Master Plan	04032021	Operating Expenses		1,000		173,548
113019	Increase Cranbrook Playground	04032021	Operating Expenses			(1,670)	171,878

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

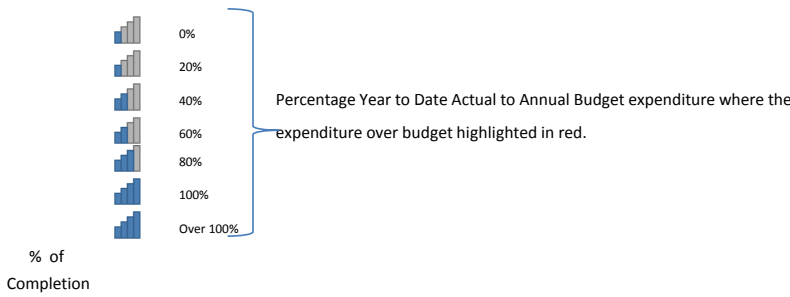
The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Law, Order and Public Safety	(25,437)	(13.07%)	▼ Timing	Delayed income
Transport	16,974	10.14%	▲ Permanent	Increased revenue received
Other Property and Services	(31,466)	(33.29%)	▼ Timing	Delayed income
Expenditure from operating activities				
Governance	82,759	16.47%	▼ Timing	Delayed expenses
Health	13,032	26.61%	▼ Timing	Delayed expenses
Transport	392,395	14.44%	▼ Timing	Delayed expenses
Other Property and Services	(53,065)	(109.05%)	▲ Timing	Insurance and some other costs already paid
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(614,217)	(16.80%)	▼ Timing	Delayed income

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



04 GOVERNANCE

042 Governance - General - Capital Expenditure

71%	042204	Capital Expense - Major Office Equipment
103%	042212	Capital Expense - Admin Vehicles
99%	042 Total Governance - General - Capital Expenditure	

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

05 LAW ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

100%	051203	Capital Expense - Tunney Fire Shed
100%	051 Total Fire Prevention - Capital Expenditure	

051 Fire Prevention - Capital Revenue

051302	Capital Revenue - ESL Grant Tunney Fire Shed
051 Fire Prevention - Capital Revenue	

053 Other Law Order Public Safety - Capital Expenditure

96%	053200	Capital Expense - Emergency Capital Equipment
96%	053 Other Law Order Public Safety - Capital Expenditure	

053 Other Law Order Public Safety - Capital Revenue

053300	Capital Revenue - Funding for Emergency Equipment
053 Other Law Order Public Safety - Capital Revenue	

05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE

05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE

COMMUNITY AMENITIES

107 Other Community Amenities - Capital Expenditure

102%	107207	Capital Expense - Aged Care Development
102%	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	

10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE

10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE





























11 RECREATION & CULTURE

112 Swimming Areas & Beaches - Capital Expenditure

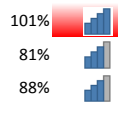
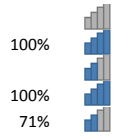
112204	Capital Expense - Lake Poorrarecup Ablution Block
112 Total Swimming Areas & Beaches - Capital Expenditure	

RESP OFFICER	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
MCC	17,000	\$ 12,100	\$ -	4,900
MOW	113,000	\$ 116,011	\$ -	(3,011)
	\$ 130,000	\$ 128,111	\$ -	\$ 1,889
	\$ 130,000	\$ 128,111	\$ -	
	\$ -	\$ -	\$ -	
MCC	526,080	\$ 526,080	\$ -	(0)
	\$ 526,080	\$ 526,080	\$ -	(0)
MCC	460,473	\$ 460,473		
	\$ 460,473	\$ 460,473		
MOW	6,364	\$ 6,091	\$ -	273
	\$ 6,364	\$ 6,091	\$ -	\$ 273
MOW	6,364	\$ 6,364		
	\$ 6,364	\$ 6,364		
	\$ 532,444	\$ 532,171	\$ -	\$ 273
	\$ 466,837	\$ 466,837		
MCC	46,016	\$ 46,813	\$ -	(797)
	\$ 46,016	\$ 46,813	\$ -	(797)
MCC	190,500	\$ 186,727		
	\$ 190,500	\$ 186,727		
	\$ 46,016	\$ 46,813	\$ -	
	\$ 190,500	\$ 186,727		
MOW	-	\$ -	\$ -	-
	\$ -	\$ -	\$ -	\$ -

% of
Completion

		RESP OFFICER	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
112 Swimming Areas & Beaches - Capital Revenue						
	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	MOW	-	\$ -	
112 Total Swimming Areas & Beaches - Capital Revenue						
<hr/>						
113 Other Recreation & Sport - Capital Expenditure						
76%		113220	Capital Expense - Cranbrook Youth and Community Precir	CDO	520,000	\$ 393,819 \$ 68,484 126,181
76%		113 Total Other Recreation & Sport - Capital Expenditure				
<hr/>						
113 Other Recreation & Sport - Capital Revenue						
	113303	Capital Revenue - Contributions & Donations Other Rec &	MCC	1,000	\$ -	
	113324	Capital Revenue - Drought Communities Program	MCC	1,000,000	\$ 700,000	
113 Total Other Recreation & Sport - Capital Revenue						
<hr/>						
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE						
<hr/>						
\$ 520,000 \$ 393,819 \$ 68,484						
<hr/>						
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE						
<hr/>						
\$ 1,001,000 \$ 700,000						
<hr/>						
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
121200 Capital Expense - Bridge Program Works						
100%		BR272	Bridge 272 Refurbishment	MOW	85,000	\$ 85,000 \$ - -
100%		BR275A	Bridge 275A Refurbishment	MOW	27,720	\$ 27,720 \$ - -
		B4253A	Bridge 4253A Refurbishment	MOW	3,640	\$ - \$ - 3,640
93%		BR488	Bridge 488 Refurbishment	MOW	3,640	\$ 3,400 \$ - 240
100%		BR489	Bridge 489 Refurbishment	MOW	150,000	\$ 150,000 \$ - 0
99%		Sub Total Capital Expense - Bridge Program Works				
<hr/>						
\$ 270,000 \$ 266,120 \$ - \$ 3,880						
<hr/>						
121201 Capital Expense - Regional Road Group Construction						
100%		RG532	Frankland Rocky Gully Road	MOW	195,000	\$ 195,000 \$ - (0)
100%		RG560	Kojonup Frankland Road	MOW	345,000	\$ 345,000 \$ - (0)
100%		RG003	Salt River Road	MOW	275,000	\$ 275,000 \$ - 0
100%		RG007	Shamrock Road	MOW	252,000	\$ 252,000 \$ - (0)
100%		RG010	Martagallup Road	MOW	270,000	\$ 270,000 \$ - (0)
100%		Sub Total Capital Expense - Regional Road Group Construction				
<hr/>						
\$ 1,337,000 \$ 1,337,001 \$ - \$ (1)						
<hr/>						
121202 Capital Expense - Council Funded Road Construction						
54%		CF087	Hardy Street	MOW	29,000	\$ 15,733 \$ - 13,267
21%		CF086	Rubbish Tip Road	MOW	26,000	\$ 5,540 \$ - 20,460
42%		CF110	Racecourse Road	MOW	33,000	\$ 13,756 \$ - 19,244
110%		CF024	Newton Road	MOW	100,000	\$ 110,100 \$ - (10,100)
77%		Sub Total Capital Expense - Council Funded Road Construction				
<hr/>						
\$ 188,000 \$ 145,130 \$ - \$ 42,870						
<hr/>						
121203 Capital Expense - Roads to Recovery Construction						
82%		AU001	Yeriminup Road	MOW	203,722	\$ 166,588 \$ - 37,134
5%		AU047	Boyup Brook Cranbrook Road	MOW	198,486	\$ 10,787 \$ - 187,699
44%		Sub Total Capital Expense - Roads to Recovery Construction				
<hr/>						
\$ 402,208 \$ 177,376 \$ - \$ 224,832						
<hr/>						
121204 Capital Expense - Black Spot Construction						
100%		BS523	Wingebellup Kojonup Frankland Road	MOW	122,000	\$ 122,000 - (0)
72%		BS532	Wingebellup Frankland Rocky Gully Road	MOW	62,000	\$ 44,477 - 17,523
90%		Sub Total Capital Expense - Commodity Route Construction				
<hr/>						
\$ 184,000 \$ 166,478 \$ - \$ 17,522						
<hr/>						
33%		121209	Capital Expense - Depot Upgrade Cranbrook	MOW	137,106	\$ 44,761 \$ 35,091 92,345
86%		121212	Capital Expense - Footpaths	MOW	441,469	\$ 380,823 \$ 57,486 60,646
87%		121217	Capital Expense - Frankland River Drainage	MOW	340,693	\$ 297,229 \$ 15,000 43,464
		121218	Capital Expense - Cranbrook Drainage	MOW	120,000	\$ - \$ 13,818 120,000
82%		121 Total Streets Roads Bridges & Depot Construction - Capital Expend				
<hr/>						
\$ 3,420,476 \$ 2,814,916 \$ 121,395 \$ 605,560						
<hr/>						
121 Streets Roads Bridges & Depot Construction - Capital Revenue						
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	891,333	\$ 713,066	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	402,208	\$ 404,652	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	122,667	\$ 49,066	
	122309	Capital Revenue - Local Roads & Community Infrastructur	MOW	763,567	\$ 446,204	
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue						
<hr/>						
\$ 2,179,775 \$ 1,612,988						

% of
Completion

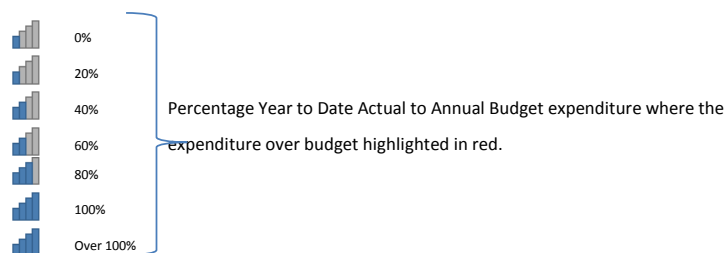


	RESP OFFICER	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE		\$ 3,420,476	\$ 2,814,916	\$ 121,395	
12 TOTAL TRANSPORT - CAPITAL REVENUE		\$ 2,179,775	\$ 1,612,988		
13 ECONOMIC SERVICES					
132 Tourism & Area Promotion - Capital Expenditure					
132201 Capital Expense - Tourism Information Bays	CDO	82,098	\$ -	\$ -	82,098
132212 Capital Expense - Caretaker House Upgrade	MCC	16,822	\$ 16,822	\$ -	-
132214 Capital Expense - Frankland River Caravan Park Upgrade	MOW	443,000	\$ 302,548	\$ 81,309	140,452
132217 Capital Expense - Sukey Hill Upgrade	MOW	229,307	\$ 229,307	\$ -	(0)
132 Total Tourism & Area Promotion - Capital Expenditure		\$ 771,227	\$ 548,677	\$ 81,309	\$ 222,550
132 Tourism & Area Promotion - Capital Revenue					
132300 Capital Revenue - Grant for Frankland River Caravan Park	CDO	150,000	\$ 75,000		
132 Total Tourism & Area Promotion - Capital Revenue		\$ 150,000	\$ 75,000		
133 Building Control - Capital Expenditure					
133201 Capital Expense - Building Vehicles	MOW	30,000	\$ 31,693	\$ -	(1,693)
133 Total Building Control - Capital Expenditure		\$ 30,000	\$ 31,693	\$ -	\$ (1,693)
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE		\$ 801,227	\$ 580,370	\$ 81,309	
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE		\$ 150,000	\$ 75,000		
14 OTHER PROPERTY & SERVICES					
143 Plant Operation Costs - Capital Expenditure					
143200 Capital Expense - Works Passenger Vehicles	MOW	267,000	\$ 270,727	\$ -	(3,727)
143201 Capital Expense - Heavy Plant & Equipment Purchases	MOW	451,500	\$ 364,331	\$ -	87,169
143 Total Plant Operation Costs - Capital Expenditure		\$ 718,500	\$ 635,058	\$ -	\$ 83,442
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE		\$ 718,500	\$ 635,058	\$ -	
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE		\$ -	\$ -		
TOTAL CAPITAL EXPENDITURE		\$ 6,168,663	\$ 5,131,259	\$ 271,188	
TOTAL CAPITAL REVENUE		\$ 3,988,112	\$ 3,041,552		

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of
Completion

Resp Officer Budget 30-Jun-21 Actual 31-May-21 Order Value 31-May-21 Variance Under/(Over)

03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

89%	031000	Expense - Administration Allocation Rates	MCC	123,110	109,139	-	13,971
97%	031002	Expense - Valuation Expenses	MCC	10,000	9,703	-	297
53%	031003	Expense - Title Searches	MCC	100	53	-	47
3%	031004	Expense - Debt Collection	MCC	5,000	150	-	4,850
	031006	Expense - Rates Incentive Prize	MCC	1,000	-	-	1,000
86%	031 Total Rate Revenue - Operating Expenditure			\$ 139,210	\$ 119,046	\$ -	\$ 20,164

031 Rate Revenue - Operating Revenue

031100	Revenue - General Rates Levied	MCC	2,509,052	2,509,052	-
031101	Revenue - Ex-Gratia Rates	MCC	42,346	42,425	-
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,000	7,165	-
031103	Revenue - Rates Written-off	MCC	(500)	(1,161)	-
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-
031105	Revenue - Rates Instalment Interest	MCC	9,000	9,775	-
031106	Revenue - Rates Administration Charges	MCC	2,200	2,120	-
031107	Revenue - Rate Enquiries	MCC	1,500	1,665	-
031108	Revenue - Interim Rates	MCC	100	2,167	-
031 Total Rate Revenue - Operating Revenue			\$ 2,574,698	\$ 2,573,209	\$ -

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	370,219	370,219	-
032101	Revenue - Local Roads Grant	MCC	285,327	285,327	-
032102	Revenue - Municipal Interest	MCC	4,000	3,710	-
032103	Revenue - Reserves Interest	MCC	15,000	11,486	-
032104	Revenue - Dividends/Other Interest	MCC	300	273	-
032105	Revenue - Sundry Debtor Interest	MCC	200	(572)	-
032 Total Other General Purpose Funding - Operating Revenue			\$ 675,046	\$ 670,444	\$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 139,210 \$ 119,046 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,249,744 \$ 3,243,652 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

87%	041000	Expense - Administration Allocation Governance	MCC	180,877	157,832	-	23,045
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
42%	041002	Expense - Members Conference Exp	CEO	3,000	1,275	-	1,725
75%	041004	Expense - President's Allowance	CEO	6,000	4,500	-	1,500
51%	041005	Expense - Receptions & Civic Functions	MCC	20,000	10,283	377	9,717
100%	041006	Expense - Members Insurance	MCC	12,446	12,445	-	1
97%	041007	Expense - Members Subscriptions	MCC	16,500	15,995	-	505
48%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	2,850	-	3,150

% of
Completion

% of Completion	Code	Description	Responsible Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
75%	041009	Expense - Members Meeting Allowance	CEO	50,000	37,500	-	12,500
47%	041010	Expense - Members Advertising Exp	CEO	2,500	1,176	2,568	1,324
44%	041012	Expense - Members Other Sundry Items	CEO	2,000	872	-	1,128
86%	041013	Expense - Audit Fees	MCC	35,000	30,010	-	4,990
75%	041016	Expense - Deputy President's Allowance	CEO	1,500	1,125	-	375
57%	041017	Expense - Members Training	CEO	7,000	4,000	-	3,000
45%	041018	Expense - Integrated Planning + Reporting	CEO	70,000	31,250	25,050	38,750
	041019	Expense - Asset Revaluations	MCC	-	-	-	-
	041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
79%	041021	Expense - Professional Services	CEO	100,000	78,755	1,260	21,245
75%	041 Total Members Of Council - Operating Expenditure			\$ 518,323	\$ 389,868	\$ 29,255	\$ 128,455

041 Members Of Council - Operating Revenue

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


042 Governance - General - Operating Expenditure

92%	042001	Expense - Admin Building Expenses	MCC	42,000	38,551	57	3,449
103%	042003	Expense - Admin Workers Compensation Premium	MCC	26,180	27,033	-	(853)
66%	042004	Expense - Office Equipment Maintenance	MCC	6,000	3,951	-	2,049
83%	042005	Expense - Computer Equipment Maintenance	MCC	65,000	53,643	2,278	11,357
52%	042006	Expense - Admin Telephone	MCC	20,841	10,793	-	10,048
16%	042007	Expense - CEO Expense Account	CEO	5,000	791	-	4,209
52%	042008	Expense - Admin Legal Expenses	CEO	20,000	10,491	-	9,510
85%	042009	Expense - Admin Staff Training	MCC	20,000	16,984	-	3,016
69%	042010	Expense - Admin Printing & Stationery	MCC	8,000	5,551	43	2,449
84%	042011	Expense - Fringe Benefits Tax	MCC	17,000	14,328	-	2,672
3%	042012	Expense - Admin Conference Exp	MCC	7,000	218	-	6,782
77%	042013	Expense - Admin Staff Uniform	MCC	4,100	3,174	416	926
76%	042015	Expense - Admin Insurance Premium	MCC	23,189	17,661	-	5,528
99%	042016	Expense - Admin Subscriptions	MCC	1,800	1,774	-	26
16%	042017	Expense - Admin Advertising	MCC	2,000	325	546	1,675
80%	042018	Expense - Admin Postage & Freight	MCC	3,000	2,389	-	611
71%	042019	Expense - Bank Charges	MCC	200	141	-	59
61%	042020	Expense - Admin Vehicle Expenses	MCC	12,000	7,315	-	4,685
131%	042021	Expense - Unders & Overs	MCC	1	1	-	(0)
16%	042022	Expense - Other Admin Office Exp	MCC	2,000	329	168	1,671
94%	042023	Expense - Merchant & Bank Fees	MCC	5,500	5,157	-	343
105%	042024	Expense - Website Upgrade	CDO	16,000	16,800	-	(800)
68%	042025	Expense - Software Upgrade	MCC	10,000	6,805	-	3,195
91%	042051	Expense - Admin Housing Allowance	MCC	17,000	15,411	-	1,589
92%	042052	Expense - Admin Employee Expenses	MCC	740,000	679,477	-	60,523
32%	042053	Expense - HR Expenses	MCC	17,000	5,515	-	11,485
109%	042055	Expense - Admin Computers	MCC	8,000	8,721	-	(721)
10%	042057	Expense - Desks/Chairs/Office Equipment	MCC	6,000	602	89	5,398
121%	042090	Expense - Depreciation Administration	MCC	73,580	88,971	-	(15,391)
80%	042091	Expense - Loss on Sale of Assets Admin	MCC	8,200	6,519	-	1,681
88%	042099	Expense - Administration Costs Allocated	MCC	(1,186,591)	(1,049,417)	-	(137,174)
042 Total Governance - General - Operating Expenditure				\$ -	\$ 3	\$ 3,597	\$ (3)

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements	MCC	100	1,545	-	
042102	Revenue - Photocopying Charges	MCC	100	102	-	
042103	Revenue - Secretarial / Other Charges	MCC	100	64	-	
042107	Revenue - Paid Parental Leave Reimbursement	MCC	-	10,555	-	
042109	Revenue - Property Insurance Reimbursements	MCC	37,000	12,047	-	
042199	Revenue - Profit on Sale of Assets Admin	MCC	-	4,169	-	
042 Total Governance - General - Operating Revenue			\$ 37,300	\$ 28,482	\$ -	










% of
Completion

100%  **043 Other Governance - Operating Expenditure**
043001 Expense - Adverse Event Plan
043 Total Other Governance - Operating Expenditure

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

04 TOTAL GOVERNANCE - OPERATING REVENUE






05 LAW, ORDER & PUBLIC SAFETY

101%  **051 Fire Prevention (ESL) - Operating Expenditure**
101%  051002 Expense - ESL Maintenance Vehicles & Trailers
114%  051003 Expense - ESL Maintenance Plant & Equipment
114%  051004 Expense - ESL Maintenance Land & Buildings
1%  051005 Expense - ESL Clothing & Accessories
120%  051006 Expense - ESL Utilities, Rates & Taxes
97%  051007 Expense - ESL Other Goods & Services
100%  051008 Expense - ESL Insurances - Fire Prevention
93%  **051 Total Fire Prevention (ESL) - Operating Expenditure**

051 Fire Prevention (ESL) - Operating Revenue

051100 Revenue - ESL Grant
051101 Revenue - ESL Collection Fee
051 Total Fire Prevention (ESL) - Operating Revenue





051 Fire Prevention (Council) - Operating Expenditure

89%  051000 Expense - Administration Allocation Fire Prevention
51%  051010 Expense - Council Fire Prevention
50%  051011 Expense - Council Fire Maps
92%  051090 Expense - Depreciation Fire Prevention
85%  **051 Total Fire Prevention (Council) - Operating Expenditure**

051 Fire Prevention (Council) - Operating Revenue

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





051 Fire Prevention (CESM) - Operating Expenditure

87%  051020 Expense - CESM Employee Expenses
18%  051021 Expense - CESM Administration Expenses
69%  051022 Expense - CESM Vehicle Expenses
81%  **051 Total Fire Prevention (CESM) - Operating Expenditure**

051 Fire Prevention (CESM) - Operating Revenue

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

052 Animal Control - Operating Expenditure

89%  052000 Expense - Administration Allocation Animal Control
165%  052001 Expense - Pound Maintenance
87%  052002 Expense - Animal Control
88%  **052 Total Animal Control - Operating Expenditure**

052 Animal Control - Operating Revenue

052100 Revenue - Fines & Penalties Animal Control
052101 Revenue - Dog Registration Fees
052102 Revenue - Impounding Fees
052103 Revenue - Cat Registration Fees
052 Total Animal Control - Operating Revenue

Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
CEO	30,000	30,000	-	-
	\$ 30,000	\$ 30,000	\$ -	\$ -
	\$ 548,323	\$ 419,872	\$ 32,852	
	\$ 44,400	\$ 35,482	\$ -	
ESO	20,000	20,154	-	(154)
ESO	100	-	-	100
ESO	5,000	5,705	-	(705)
ESO	6,000	54	-	5,946
ESO	1,500	1,795	-	(295)
ESO	3,594	3,483	-	111
MCC	35,692	35,692	-	0
	\$ 71,886	\$ 66,883	\$ -	\$ 5,003
MCC	71,886	71,886	-	
MCC	4,000	4,000	-	
	\$ 75,886	\$ 75,886	\$ -	
MCC	58,122	51,526	-	6,596
MOW	30,000	15,265	-	14,735
MCC	1,000	500	-	500
MCC	121,210	112,102	-	9,108
	\$ 210,332	\$ 179,394	\$ -	\$ 30,938
MCC	100	109	-	
	\$ 100	\$ 109	\$ -	
MCC	120,830	104,588	-	16,242
MCC	6,800	1,215	-	5,585
MCC	20,000	13,876	-	6,124
	\$ 147,630	\$ 119,680	\$ -	\$ 27,950
MCC	129,324	84,265	-	
	\$ 129,324	\$ 84,265	\$ -	
MCC	25,214	22,353	-	2,861
MOW	500	826	-	(326)
MOW	60,000	52,472	-	7,528
	\$ 85,714	\$ 75,651	\$ -	\$ 10,063
MCC	200	-	-	
MCC	1,500	1,986	-	
MCC	200	300	-	
MCC	300	170	-	
	\$ 2,200	\$ 2,456	\$ -	

% of
Completion

		Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)		
053 Other Law, Order & Public Safety - Operating Expenditure								
89%		053000	Expense - Administration Allocation Other Law Order & P	MCC	47,350	41,977	-	5,373
18%		053001	Expense - Local Laws	CEO	5,000	921	-	4,079
86%		053002	Expense - Community Safety	CDO	3,000	2,578	-	422
		053006	Expense - Security	MOW	2,500	2,348	-	152
		053008	Expense - Fines Enforcement Expenses	MCC	1,000	630	-	370
#####		053090	Expense - Depreciation Other Law Order & Public Safety	MCC	-	52	-	(52)
82%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 58,850	\$ 48,505	\$ -	\$ 10,345
053 Other Law, Order & Public Safety - Operating Revenue								
		053103	Revenue - Infringements	MCC	3,000	4,661	-	
		053101	Revenue - Community Safety Funding	MCC	1,846	1,846	-	
		053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 4,846	\$ 6,507	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE					\$ 574,412	\$ 490,113	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE					\$ 212,356	\$ 169,223	\$ -	
07 HEALTH								
074 Preventative Services - Administration & Inspection - Operating Expenditure								
89%		074000	Expense - Administration Allocation Preventative Service:	MCC	13,850	12,278	-	1,572
58%		074001	Expense - Contract EHO	CEO	12,000	6,981	-	5,019
46%		074002	Expense - Control Expenses Other	CEO	500	232	-	269
74%		074 Total Preventative Services - Administration & Inspection - Oper:			\$ 26,350	\$ 19,491	\$ -	\$ 6,859
074 Preventative Services - Administration & Inspection - Operating Revenue								
		074102	Revenue - Septic Permit To Use Fee	MCC	400	858	-	
		074 Total Preventative Services - Administration & Inspection - Oper:			\$ 400	\$ 858	\$ -	
075 Preventative Services - Pest Control - Operating Expenditure								
92%		075000	Expense - Mosquito Control	MOW	3,000	2,745	-	255
92%		075 Total Preventative Services - Pest Control - Operating Expendit			\$ 3,000	\$ 2,745	\$ -	\$ 255
077 Other Health - Operating Expenditure								
89%		077000	Expense - Administration Allocation Other Health	MCC	12,074	10,704	-	1,370
		077001	Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
43%		077004	Expense - Frankland River Medical Service	MCC	7,000	3,000	-	4,000
57%		077 Total Other Health - Operating Expenditure			\$ 24,074	\$ 13,704	\$ -	\$ 10,370
077 Other Health - Operating Revenue								
		077100	Revenue - Food Act Registration	MCC	50	150	-	
		077 Total Other Health - Operating Revenue			\$ 50	\$ 150	\$ -	
07 TOTAL HEALTH - OPERATING EXPENDITURE					\$ 53,424	\$ 35,940	\$ -	
07 TOTAL HEALTH - OPERATING REVENUE					\$ 450	\$ 1,008		
08 EDUCATION & WELFARE								
082 Other Education - Operating Expenditure								
89%		082000	Expense - Administration Allocation Other Education	MCC	34,210	30,328	-	3,882
100%		082002	Expense - Youth Activities	CDO	14,312	14,312	-	(0)
		082003	Expense - Leeuwin Adventures	CDO	-	-	-	-
40%		082004	Expense - Community Activities	CDO	5,000	1,988	-	3,012
87%		082 Total Other Education - Operating Expenditure			\$ 53,522	\$ 46,629	\$ -	\$ 6,893
082 Other Education - Operating Revenue								
		082101	Revenue - Youth Activities Funding	CDO	8,000	8,000	-	
		082 Total Other Education - Operating Revenue			\$ 8,000	\$ 8,000	\$ -	

% of
Completion

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

		Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)		
084 Aged & Disabled - Senior Activities - Operating Expenditure								
89%		084000	Expense - Administration Allocation Seniors Activities	MCC	45,811	40,611	-	5,200
		084001	Expense - Seniors Activities	CDO	-	-	-	-
89%		084 Total Aged & Disabled - Senior Activities - Operating Expenditure			\$ 45,811	\$ 40,611	\$ -	\$ 5,200

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

086 Other Welfare - Operating Expenditure								
89%		086000	Expense - Administration Allocation Other Welfare	MCC	11,838	10,494	-	1,344
63%		086002	Expense - Donations Other Welfare	CEO	800	500	-	300
100%		086007	Expense - Smart Start Program	MCC	24,000	24,000	-	-
120%		086090	Expense - Depreciation Other Welfare	MCC	2,500	3,001	-	(501)
97%		086 Total Other Welfare - Operating Expenditure			\$ 39,138	\$ 37,995	\$ -	\$ 1,143

		08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE			\$ 138,471	\$ 125,236	\$ -	
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		08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE			\$ 8,000	\$ 8,000		
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09 HOUSING

091 Staff Housing - Operating Expenditure								
89%		091000	Expense - Administration Allocation Staff Housing	MCC	25,687	22,772	-	2,915
101%		091002	Expense - Staff Housing Utilities	MCC	38,415	38,835	-	(420)
107%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	17,385	18,644	150	(1,259)
78%		091004	Expense - Interest on Loan 75, Currie St Units	MCC	947	740	-	207
63%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re:	MCC	6,431	4,079	-	2,352
96%		091 Total Staff Housing - Operating Expenditure			\$ 88,865	\$ 85,070	\$ 150	\$ 3,795

091 Staff Housing - Operating Revenue								
		091100	Revenue - Staff Housing Rent	MCC	60,000	65,973	-	-
		091101	Revenue - Staff Housing Reimbursements	MCC	2,500	5,301	-	-
		091199	Revenue - Profit on Sale of Assets Staff Housing	MCC	17,000	-	-	-
		091 Total Staff Housing - Operating Revenue			\$ 79,500	\$ 71,273	\$ -	

092 Other Housing - Operating Expenditure								
89%		092000	Expense - Administration Allocation Other Housing	MCC	4,143	3,673	-	470
75%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MCC	3,000	2,255	-	745
89%		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MCC	2,200	1,962	-	238
84%		092 Total Other Housing - Operating Expenditure			\$ 9,343	\$ 7,890	\$ -	\$ 1,453

092 Other Housing - Operating Revenue								
		092100	Revenue - 9 Mason St - GROH	MCC	14,600	13,360	-	-
		092 Total Other Housing - Operating Revenue			\$ 14,600	\$ 13,360	\$ -	

		09 TOTAL HOUSING - OPERATING EXPENDITURE			\$ 98,208	\$ 92,960	\$ 150	
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		09 TOTAL HOUSING - OPERATING REVENUE			\$ 94,100	\$ 84,633		
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10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure								
89%		101000	Expense - Administration Allocation Household Waste	MCC	23,675	20,988	-	2,687
78%		101001	Expense - Recycling Waste Collection	MOW	27,000	20,960	-	6,040
83%		101002	Expense - Waste Site Maintenance	MOW	175,000	145,075	9,000	29,925
115%		101003	Expense - Purchase of Bins	MOW	500	576	-	(76)
0%		101004	Expense - Drum Muster	MOW	3,500	15	-	3,485
81%		101006	Expense - Domestic Waste Collection	MOW	32,000	25,856	-	6,144
93%		101090	Expense - Depreciation Household Waste	MCC	1,980	1,848	-	132
82%		Total Sanitation - Household Waste - Operating Expenditure			\$ 263,655	\$ 215,318	\$ 9,000	\$ 48,337

% of
Completion

		Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
101 Sanitation - Household Waste - Operating Revenue						
	101100	MCC	34,250	34,277	-	
	101101	MCC	47,600	47,669	-	
	101102	MCC	500	900	-	
	101103	MOW	3,500	-	-	
	101105	MCC	400	327	-	
	101 Total Sanitation - Household Waste - Operating Revenue		\$ 86,250	\$ 83,173	\$ -	
102 Sanitation - Other - Operating Expenditure						
89%	102000	MCC	2,368	2,099	-	269
94%	102002	MOW	16,000	14,983	-	1,017
93%	102 Total Sanitation - Other - Operating Expenditure		\$ 18,368	\$ 17,082	\$ -	\$ 1,286
103 Sewerage - Operating Revenue						
	103102	MCC	500	944	-	
	103 Total Sewerage - Operating Revenue		\$ 500	\$ 944	\$ -	
105 Protection Of Environment - Operating Expenditure						
89%	105000	MCC	10,180	9,025	-	1,155
100%	105001	MCC	60,000	60,000	-	-
75%	105005	MCC	5,600	4,178	-	1,422
#####	105090	MCC	-	1,059	-	(1,059)
98%	105 Total Protection Of Environment - Operating Expenditure		\$ 75,780	\$ 74,262	\$ -	\$ 1,518
105 Protection Of Environment - Operating Revenue						
	105101	MCC	5,600	4,086	-	
	105 Total Protection Of Environment - Operating Revenue		\$ 5,600	\$ 4,086	\$ -	
106 Town Planning & Regional Development - Operating Expenditure						
89%	106000	MCC	71,972	63,805	-	8,167
81%	106001	CEO	35,000	28,369	-	6,631
86%	106 Total Town Planning & Regional Development - Operating Expenditure		\$ 106,972	\$ 92,173	\$ -	\$ 14,799
106 Town Planning & Regional Development - Operating Revenue						
	106101	MCC	8,000	5,026	-	
	106 Total Town Planning & Regional Development - Operating Revenue		\$ 8,000	\$ 5,026	\$ -	
107 Other Community Amenities - Operating Expenditure						
89%	107000	MCC	20,479	18,155	-	2,324
90%	107001	MOW	47,000	42,350	257	4,650
84%	107002	MOW	15,000	12,577	-	2,423
	107008	MOW	-	-	-	-
100%	107009	MCC	7,560	7,560	-	-
141%	107090	MCC	45,900	64,894	-	(18,994)
107%	107 Total Other Community Amenities - Operating Expenditure		\$ 135,939	\$ 145,536	\$ 257	\$ (9,597)
107 Other Community Amenities - Operating Revenue						
	107101	MCC	1,500	568	-	
	107103	MOW	-	-	-	
	107104	MCC	4,400	10,770	-	
	107 Total Other Community Amenities - Operating Revenue		\$ 5,900	\$ 11,338	\$ -	
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE			\$ 600,714	\$ 544,371	\$ 9,257	
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE			\$ 106,250	\$ 104,567		

11 RECREATION & CULTURE

111 Public Halls & Civic Centres - Operating Expenditure

89%		111000	Expense - Administration Allocation Public Halls & Civic C	MCC	50,191	44,495	-	5,696
92%		111001	Expense - Cranbrook Hall Operating	MCC	10,000	9,245	-	755
67%		111002	Expense - Cranbrook Hall Building Maintenance Schedule	MCC	6,000	3,992	-	2,008
74%		111003	Expense - Frankland River Hall Operating	MCC	10,000	7,393	-	2,607
93%		111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	2,324	-	176
87%		111007	Expense - Frankland River Community Centre Operating	MCC	20,000	17,369	-	2,631
98%		111008	Expense - Frankland River Community Centre Building Ma	MCC	4,500	4,411	-	89
78%		111010	Expense - Other Halls	MCC	6,000	4,672	-	1,328
83%		111014	Expense - Interest Loan 76 Frederick Square Pavilion	MCC	747	616	-	131
93%		111015	Expense - Cranbrook Regional Community Hub	MCC	36,000	33,370	555	2,630
44%		111016	Expense - Cranbrook Community Gym	MCC	3,000	1,311	-	1,689
99%		111017	Expense - Earthquake Damage	MCC	57,000	56,490	-	510
83%		111090	Expense - Depreciation Public Halls & Civic Centres	MCC	138,000	114,038	-	23,962
87%		111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 343,938	\$ 299,728	\$ 555	\$ 44,210

111 Public Halls & Civic Centres - Operating Revenue

111101	Revenue - Cranbrook Hall	MCC	400	973	-
111102	Revenue - Frankland River Hall	MCC	100	491	-
111104	Revenue - Frankland River Community Centre	MCC	2,000	1,650	-
111105	Revenue - Reimbursement Halls	MCC	100	252	-
111107	Revenue - Cranbrook Regional Community Hub	MCC	3,500	2,145	-
111108	Revenue - Gym Memberships	MCC	4,000	4,768	-
111 Total Public Halls & Civic Centres - Operating Revenue			\$ 10,100	\$ 10,279	\$ -

112 Swimming Areas and Beaches - Operating Expenditure

89%		112000	Expense - Administration Allocation Swimming Areas and	MCC	10,654	9,445	-	1,209
		112001	Expense - Lakes Upgrade Plan	MOW	-	-	-	-
62%		112002	Expense - Lake Maintenance & Operating	MOW	40,000	24,627	619	15,373
87%		112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,500	3,049	-	451
69%		112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 54,154	\$ 37,120	\$ 619	\$ 17,034

112 Swimming Areas and Beaches - Operating Revenue

112102	Revenue - Lake Site Fees	MOW	1,000	1,118	-
112 Total Swimming Areas and Beaches - Operating Revenue			\$ 1,000	\$ 1,118	\$ -

113 Other Recreation & Sport - Operating Expenditure

89%		113000	Expense - Administration Allocation Other Recreation & S	MCC	31,014	27,495	-	3,519
86%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	129,146	509	20,854
77%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	61,485	-	18,515
112%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	7,854	-	(854)
92%		113004	Expense - Frederick Square Operating	MOW	40,000	36,894	-	3,106
106%		113007	Expense - Horse Paddocks	MOW	3,000	3,182	-	(182)
86%		113012	Expense - Frankland River Recreation Operating	MOW	40,000	34,353	-	5,648
		113016	Expense - Regional Trails Master Plan	CDO	-	-	-	-
43%		113019	Expense - Cranbrook Playground	CDO	22,000	9,358	1,056	12,642
100%		113020	Expense - Community Grant Round	CDO	21,181	21,181	-	0
87%		113090	Expense - Depreciation Other Recreation & Sport	MCC	84,400	73,620	-	10,780
85%		113 Total Other Recreation & Sport - Operating Expenditure			\$ 478,595	\$ 404,568	\$ 1,565	\$ 74,027

113 Other Recreation & Sport - Operating Revenue

113102	Revenue - Horse Paddock Charges	MCC	2,500	2,182	-
113104	Revenue - Asset Replacement Fund - FR Bowling Green	MCC	-	-	-
113105	Revenue - Asset Replacement Fund - CB Bowling Green	MCC	5,000	5,000	-
113108	Revenue - Lease of Frederick Square	MCC	2,000	2,000	-
113 Total Other Recreation & Sport - Operating Revenue			\$ 9,500	\$ 9,182	\$ -

% of
Completion

		Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)		
115 Libraries - Operating Expenditure								
89%		115000	Expense - Administration Allocation Library	MCC	8,286	7,346	-	940
96%		115001	Expense - Frankland River Library	MCC	40,000	38,511	-	1,489
87%		115007	Expense - Cranbrook Library	MCC	14,000	12,130	-	1,870
93%		115 Total Libraries - Operating Expenditure			\$ 62,286	\$ 57,986	\$ -	\$ 4,300
115 Libraries - Operating Revenue								
		115101	Revenue - Library Reimbursements	MCC	6,000	4,199	-	
		115 Total Libraries - Operating Revenue			\$ 6,000	\$ 4,199	\$ -	
116 Other Culture - Operating Expenditure								
89%		116000	Expense - Administration Allocation Other Culture	MCC	18,230	16,161	-	2,069
59%		116002	Expense - Cranbrook Museum	MCC	3,500	2,061	-	1,439
76%		116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,500	1,909	-	591
51%		116006	Expense - ANZAC	CEO	500	255	-	245
100%		116007	Expense - ANZAC Books	CDO	4,628	4,628	-	(0)
97%		116090	Expense - Depreciation Other Culture	MCC	550	533	-	17
85%		116 Total Other Culture - Operating Expenditure			\$ 29,908	\$ 25,547	\$ -	\$ 4,361
116 Other Culture - Operating Revenue								
		116101	Revenue - Sale of History Books	MCC	100	193	-	
		116102	Revenue - Sale of ANZAC Book	MCC	1,000	584	-	
		116 Total Other Culture - Operating Revenue			\$ 1,100	\$ 777	\$ -	
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE					\$ 968,881	\$ 824,949	\$ 2,739	
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE					\$ 27,700	\$ 25,554		
12 TRANSPORT								
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure								
89%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	59,779	52,996	-	6,783
77%		122001	Expense - Street Lighting	MCC	19,800	15,246	-	4,554
89%		122002	Expense - Road Maintenance	MOW	1,000,000	887,667	24,424	112,333
89%		122003	Expense - Depot Maintenance	MOW	65,000	57,893	28	7,107
100%		122007	Expense - RAMM	MOW	9,046	9,046	-	0
100%		122016	Expense - Insurance on Bridges	MCC	40,000	39,981	-	19
69%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,612,000	1,119,042	-	492,958
84%		122091	Expense - Loss on Sale of Assets Transport	MCC	6,500	5,451	-	1,049
78%		122 Total Streets Roads Bridges & Depot Maintenance - Operating Ex			\$ 2,812,125	\$ 2,187,322	\$ 24,453	\$ 624,803
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue								
		122101	Revenue - MRWA Streetlighting Contribution	MCC	1,612	-	-	
		122102	Revenue - Grant - MRWA Direct Grants	MCC	158,956	158,956	-	
		122199	Revenue - Profit on Sale of Assets Transport	MCC	10,000	13,221	-	
		122 Total Streets Roads Bridges & Depot Maintenance - Operating Re			\$ 170,568	\$ 172,177	\$ -	
125 Traffic Control - Operating Expenditure								
89%		125000	Expense - Administration Allocation Traffic Control	MCC	91,859	81,435	-	10,424
23%		125001	Expense - DoT Licensing Expenses	MCC	2,500	578	-	1,922
94%		125002	Expense - DoT Licensing Employee Expenses	MCC	52,000	48,620	-	3,380
89%		125 Total Traffic Control - Operating Expenditure			\$ 146,359	\$ 130,633	\$ -	\$ 15,726
125 Traffic Control - Operating Revenue								
		125100	Revenue - DoT Licensing Commission	MCC	11,000	12,151	-	
		125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	-	-	
		125 Total Traffic Control - Operating Revenue			\$ 12,000	\$ 12,151	\$ -	
126 Aerodromes - Operating Expenditure								
118%		126000	Expense - Airstrip Maintenance	MOW	6,000	7,093	-	(1,093)
118%		126 Total Aerodromes - Operating Expenditure			\$ 6,000	\$ 7,093	\$ -	\$ (1,093)

% of
Completion

Resp Officer Budget 30-Jun-21 Actual 31-May-21 Order Value 31-May-21 Variance Under/(Over)

12 TOTAL TRANSPORT - OPERATING EXPENDITURE

\$ 2,964,484 \$ 2,325,048 \$ 24,453

12 TOTAL TRANSPORT - OPERATING REVENUE

\$ 182,568 \$ 184,328

13 ECONOMIC SERVICES

131 Rural Services - Operating Expenditure

89%		131000	Expense - Administration Allocation Rural Services	MCC	592	525	-	67
100%		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	1,500	-	-
66%		131004	Expense - Drought Relief	MOW	3,000	1,972	-	1,028
78%		131 Total Rural Services - Operating Expenditure			\$ 5,092	\$ 3,997	\$ -	\$ 1,095

132 Tourism & Area Promotion - Operating Expenditure

89%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	33,382	29,594	-	3,788
100%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	90,028	543	(28)
75%		132004	Expense - Frankland River Caravan Park	MOW	40,000	30,081	2,845	9,919
100%		132005	Expense - Area Promotion Donations	MCC	1,000	1,000	-	-
35%		132008	Expense - Tourism & Area Promotion	CDO	7,500	2,589	-	4,911
56%		132011	Expense - Tourism Information Bays	CDO	16,000	8,980	-	7,020
98%		132012	Expense - Area Promotion Memberships	MCC	10,000	9,782	-	218
53%		132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	5,313	-	4,687
		132015	Expense - CBH Accommodation Unit Profit Share Paymen	MOW	10,000	-	-	10,000
101%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	20,157	182	(157)
76%		132020	Expense - Community Assistance Donation (CB Show Prej	MOW	5,000	3,824	-	1,176
90%		132090	Expense - Depreciation Tourism & Area Promotion	MCC	14,200	12,775	-	1,425
83%		132 Total Tourism & Area Promotion - Operating Expenditure			\$ 257,082	\$ 214,123	\$ 3,570	\$ 42,959

132 Tourism & Area Promotion - Operating Revenue

132101	Revenue - Cranbrook Caravan Park Charges	MOW	62,000	59,093		
132102	Revenue - Frankland River Caravan Park Charges	MOW	25,000	16,858		
132104	Revenue - Contribution Tourism & Area Promotion	MCC	2,000	2,000		
132105	Revenue - Sale of Promotional Products	MCC	50	-		
132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	20,650		
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	20,157		
132111	Revenue - RV Park	MOW	100	77		
132 Total Tourism & Area Promotion - Operating Revenue			\$ 144,150	\$ 118,836		

133 Building Control - Operating Expenditure

89%		133000	Expense - Administration Allocation Building Control	MCC	13,850	12,278	-	1,572
87%		133001	Expense - Contract Building Surveyor	CEO	20,000	17,390	-	2,610
97%		133010	Expense - Building Surveyor Employee Expenses	MCC	50,000	48,537	-	1,463
63%		133011	Expense - Building Surveyor Vehicle & Other Expenses	MCC	4,000	2,505	-	1,495
92%		133 Total Building Control - Operating Expenditure			\$ 87,850	\$ 80,710	\$ -	\$ 7,140

133 Building Control - Operating Revenue

133100	Revenue - Building Permits	MCC	5,000	6,504	-	
133101	Revenue - BCITF Commissions	MCC	50	25	-	
133102	Revenue - BSL Commissions	MCC	50	115	-	
133110	Revenue - Building Surveyor Contributions & Reimbursen	MCC	10,000	8,091	-	
133 Total Building Control - Operating Revenue			\$ 15,100	\$ 14,735	\$ -	

136 Other Economic Services - Operating Expenditure

89%		136000	Expense - Administration Allocation Other Economic Serv	MCC	9,470	8,395	-	1,075
55%		136002	Expense - Water Supplies Standpipes	MOW	3,000	1,656	-	1,344
52%		136009	Expense - CB Community Bus Expenses	MOW	1,500	774	-	726
48%		136010	Expense - FR Community Bus Expenses	MOW	1,200	579	-	621
#####		136090	Expense - Depreciation Other Economic Services	MCC	-	246	-	(246)
77%		136 Total Other Economic Services - Operating Expenditure			\$ 15,170	\$ 11,650	\$ -	\$ 3,520

136 Other Economic Services - Operating Revenue

136100	Revenue - Standpipe Water Charges	MCC	1,000	393	-	
136106	Revenue - Cranbrook Community Bus Hire	MOW	500	1,350	-	
136107	Revenue - Frankland River Community Bus Hire	MOW	200	136	-	
136 Total Other Economic Services - Operating Revenue			\$ 1,700	\$ 1,879	\$ -	

13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE

\$ 365,194	\$ 310,480	\$ 3,570
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13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE

\$ 160,950	\$ 135,450
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14 OTHER PROPERTY & SERVICES

141 Private Works - Operating Expenditure

89%		141000	Expense - Administration Allocation Private Works	MCC	8,641	7,661	-	980
75%		141001	Expense - Private Works	MOW	25,000	18,791	-	6,209
79%		141 Total Private Works - Operating Expenditure			\$ 33,641	\$ 26,451	\$ -	\$ 7,190

141 Private Works - Operating Revenue

141100	Revenue - Private Works Income	MOW	35,000	18,964	-	
141 Total Private Works - Operating Revenue			\$ 35,000	\$ 18,964	\$ -	

142 Public Works Overheads - Operating Expenditure

89%		142000	Expense - Administration Allocation Public Works Overhe	MCC	96,239	85,318	-	10,921
74%		142001	Expense - Sick Leave - Works Staff	MCC	36,820	27,343	-	9,477
75%		142002	Expense - Annual Leave - Works Staff	MCC	91,800	68,969	-	22,831
53%		142003	Expense - Long Service Leave - Works Staff	MCC	27,900	14,926	-	12,974
107%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	6,419	-	(419)
63%		142005	Expense - Allowances - Works Staff	MCC	13,600	8,580	-	5,020
87%		142008	Expense - Engineering Professional Services	MOW	5,000	4,360	-	640
103%		142009	Expense - Workers Compensation Insurance - Works Staff	MCC	39,270	40,550	-	(1,280)
74%		142011	Expense - Safety & Risk Management	CEO	20,000	14,841	-	5,159
85%		142012	Expense - Staff Training - Works Staff	MOW	40,000	33,911	80	6,089
93%		142014	Expense - Public Holiday - Works Staff	MCC	46,000	42,647	-	3,353
72%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	17,903	-	7,097
94%		142019	Expense - Housing Allowance - Works Staff	MCC	24,000	22,612	-	1,388
91%		142020	Expense - Works Employee Expenses	MCC	374,000	341,475	-	32,525
		142022	Expense - Advertising Public Works Overheads	MCC	2,000	-	-	2,000
91%		142024	Expense - Uniform Allowance - Works Staff	MCC	7,300	6,665	-	635
104%		142026	Expense - Works Telephones & Allowance	MCC	3,700	3,862	-	(162)
86%		142029	Expense - Works Staff Conference	MOW	7,000	6,001	-	999
114%		142090	Expense - Depreciation Public Works Overheads	MCC	56,500	64,670	-	(8,170)
85%		142099	Expense - Overheads Allocated to Works	MCC	(922,129)	(783,112)	-	(139,017)
142 Total Public Works Overheads - Operating Expenditure			\$ -	\$ 27,935	\$ 80	\$ (27,935)		

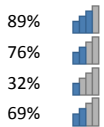
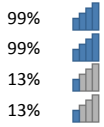
142 Public Works Overheads - Operating Revenue

142100	Revenue - Reimbursements Public Works Overheads	MCC	1,000	-	-	
142102	Revenue - Staff Training Funding/Reimbursements	MCC	1,000	845	-	
142103	Revenue - Self Insurance Bonus Pool	MCC	5,000	-	-	
142 Total Public Works Overheads - Operating Revenue			\$ 7,000	\$ 845	\$ -	

143 Plant Operation Costs - Operating Expenditure

89%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	37,998	33,686	-	4,312
66%		143001	Expense - Fuel & Oils	MOW	193,000	127,144	-	65,856
83%		143003	Expense - Parts & Repairs	MOW	180,000	148,778	4,507	31,222
85%		143004	Expense - Depot Plant Maintenance	MOW	40,000	33,899	-	6,101
66%		143005	Expense - Insurances & Licences - Plant	MCC	59,740	39,524	-	20,216
96%		143014	Expense - Floating Plant and Loose Tools	MOW	17,000	16,363	-	637
107%		143090	Expense - Depreciation - Plant	MCC	310,000	332,334	-	(22,334)
83%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(837,738)	(692,273)	-	(145,466)
143 Total Plant Operation Costs - Operating Expenditure			\$ -	\$ 39,455	\$ 4,507	\$ (39,455)		

% of
Completion



	Resp Officer	Budget 30-Jun-21	Actual 31-May-21	Order Value 31-May-21	Variance Under/(Over)
143 Plant Operation Costs - Operating Revenue					
143100	MOW	100	-	-	
143102	MCC	5,000	8,533	-	
143 Total Plant Operation Costs - Operating Revenue		\$ 5,100	\$ 8,533	\$ -	
144 Stock Fuels & Oils - Operating Revenue					
144100	MCC	45,000	33,803	-	
144 Total Stock Fuels & Oils - Operating Revenue		\$ 45,000	\$ 33,803	\$ -	
146 Salaries & Wages - Operating Expenditure					
146000	MCC	1,950,000	1,931,401	-	18,599
146001	MCC	(1,950,000)	(1,931,401)	-	(18,599)
146002	MCC	10,000	1,340	-	8,660
146 Total Salaries & Wages - Operating Expenditure		\$ 10,000	\$ 1,340	\$ -	\$ 8,660
146 Salaries & Wages - Operating Revenue					
146100	MCC	10,000	-	-	
146 Total Salaries & Wages - Operating Revenue		\$ 10,000	\$ -	\$ -	
147 Unclassified - Operating Expenditure					
147000	MCC	5,445	4,827	-	618
147001	MCC	1,000	761	-	239
147005	CEO	3,000	955	-	2,045
147 Total Unclassified - Operating Expenditure		\$ 9,445	\$ 6,544	\$ -	\$ 2,901
147 Unclassified - Operating Revenue					
147101	MCC	1,000	897	-	
147 Total Unclassified - Operating Revenue		\$ 1,000	\$ 897	\$ -	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE		\$ 53,086	\$ 101,726	\$ 4,587	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE		\$ 103,100	\$ 63,042		
TOTAL OPERATING EXPENDITURE		\$6,504,407	\$5,389,739	\$77,607	
TOTAL OPERATING REVENUE		\$4,189,618	\$4,054,939		