

**SHIRE OF CRANBROOK**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 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 30 June 2021

Prepared by: Manager Corporate and Community

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.

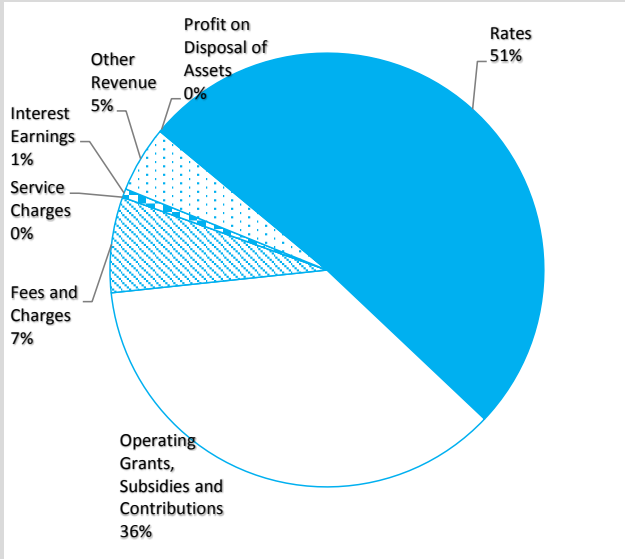
#### **CRITICAL ACCOUNTING ESTIMATES**

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.

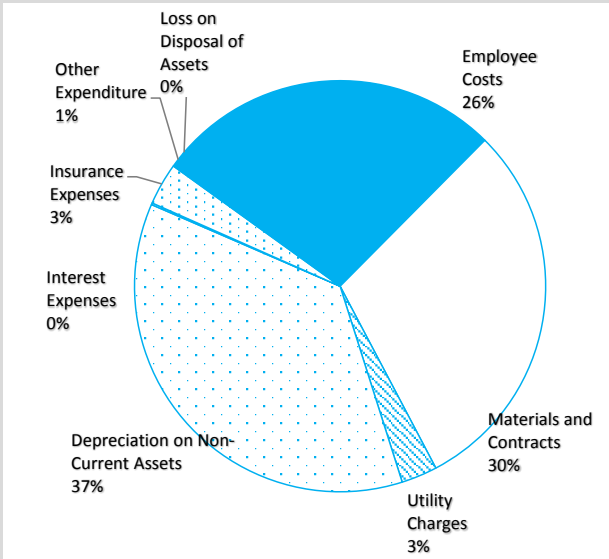
#### **ROUNDING OFF FIGURES**

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

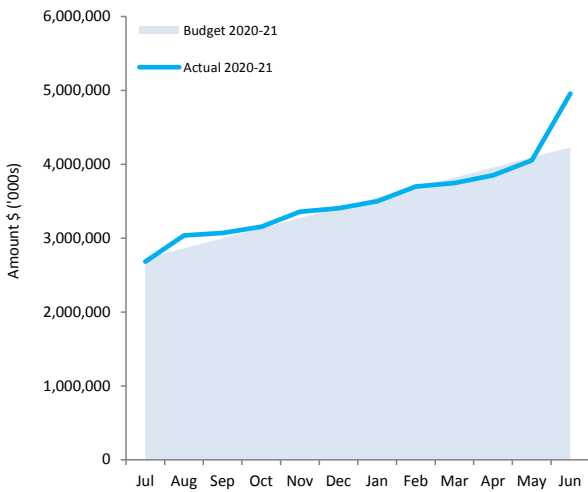
OPERATING REVENUE



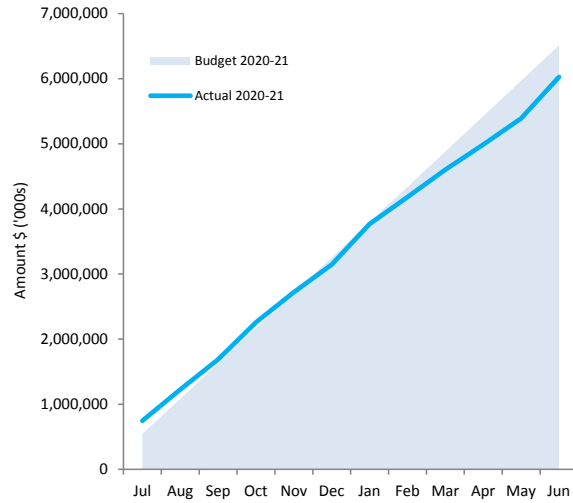
OPERATING EXPENSES



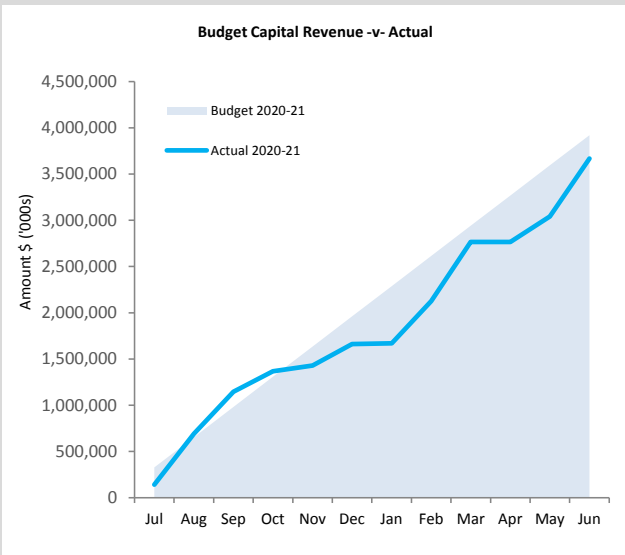
Budget Operating Revenues -v- Actual



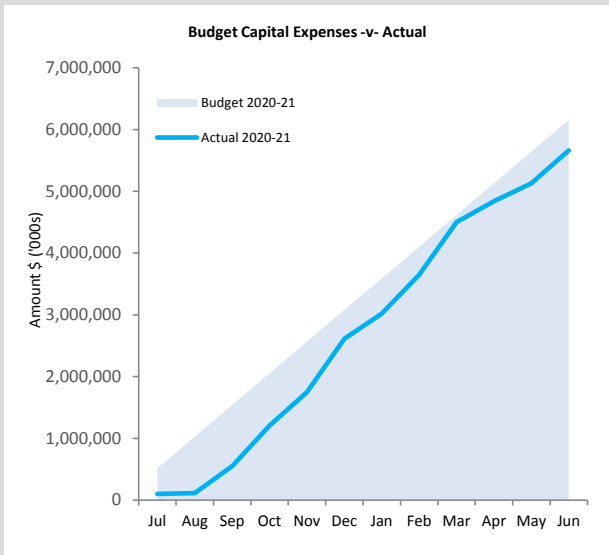
Budget Operating Expenses -v- YTD Actual



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 30 JUNE 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 30 JUNE 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,504,701	1,504,701	<b>1,504,701</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		44,400	44,400	<b>112,321</b>	67,921	152.98%	▲
General Purpose Funding		3,249,744	3,249,744	<b>3,999,665</b>	749,921	23.08%	▲
Law, Order and Public Safety		212,356	212,356	<b>206,073</b>	(6,283)	(2.96%)	
Health		450	450	<b>1,008</b>	558	124.00%	
Education and Welfare		8,000	8,000	<b>8,000</b>	0	0.00%	
Housing		94,100	94,100	<b>94,931</b>	831	0.88%	
Community Amenities		106,250	106,250	<b>106,361</b>	111	0.10%	
Recreation and Culture		27,700	27,700	<b>26,708</b>	(992)	(3.58%)	
Transport		182,568	182,568	<b>187,005</b>	4,437	2.43%	
Economic Services		160,950	160,950	<b>143,482</b>	(17,468)	(10.85%)	▼
Other Property and Services		103,100	103,100	<b>70,839</b>	(32,261)	(31.29%)	▼
		<b>4,189,618</b>	<b>4,189,618</b>	<b>4,956,393</b>	766,775		
<b>Expenditure from operating activities</b>							
Governance		(548,323)	(548,323)	<b>(471,334)</b>	76,989	14.04%	▼
General Purpose Funding		(139,210)	(139,210)	<b>(129,922)</b>	9,288	6.67%	
Law, Order and Public Safety		(574,412)	(574,412)	<b>(558,377)</b>	16,035	2.79%	
Health		(53,424)	(53,424)	<b>(43,447)</b>	9,977	18.68%	
Education and Welfare		(138,471)	(138,471)	<b>(133,187)</b>	5,284	3.82%	
Housing		(98,208)	(98,208)	<b>(99,579)</b>	(1,371)	(1.40%)	
Community Amenities		(600,714)	(600,714)	<b>(623,826)</b>	(23,112)	(3.85%)	
Recreation and Culture		(968,881)	(968,881)	<b>(931,159)</b>	37,722	3.89%	
Transport		(2,964,484)	(2,964,484)	<b>(2,639,092)</b>	325,392	10.98%	▼
Economic Services		(365,194)	(365,194)	<b>(355,397)</b>	9,797	2.68%	
Other Property and Services		(53,086)	(53,086)	<b>(41,615)</b>	11,471	21.61%	▼
		<b>(6,504,407)</b>	<b>(6,504,407)</b>	<b>(6,026,935)</b>	477,472		
Non-cash amounts excluded from operating activities	1(a)	2,452,020	2,452,020	<b>2,207,558</b>	(244,462)	(9.97%)	
<b>Amount attributable to operating activities</b>		<b>1,641,932</b>	<b>1,641,932</b>	<b>2,641,717</b>	999,785		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,988,112	3,988,112	<b>3,667,639</b>	(320,473)	(8.04%)	
Proceeds from disposal of assets	7	480,000	480,000	<b>322,618</b>	(157,382)	(32.79%)	▼
Purchase of property, plant and equipment	8	(6,168,663)	(6,168,663)	<b>(5,662,455)</b>	506,208	8.21%	
<b>Amount attributable to investing activities</b>		<b>(1,700,551)</b>	<b>(1,700,551)</b>	<b>(1,672,197)</b>	28,354		
<b>Financing Activities</b>							
Repayment from Community Association loans	4	1,000	1,000	<b>1,000</b>	0	0.00%	
Transfer from Reserves	10	801,522	801,522	<b>611,149</b>	(190,373)	(23.75%)	▼
Repayment of Debentures	9	(67,595)	(67,595)	<b>(67,595)</b>	0	0.00%	
Transfer to Reserves	10	(676,308)	(676,308)	<b>(511,667)</b>	164,641	(24.34%)	
<b>Amount attributable to financing activities</b>		<b>58,619</b>	<b>58,619</b>	<b>32,887</b>	(25,732)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,002,405</b>			

**KEY INFORMATION**

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

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

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 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 30 JUNE 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,504,701	1,504,701	<b>1,504,701</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	2,509,152	2,509,152	<b>2,511,234</b>	2,082	0.08%	
Operating grants, subsidies and contributions	12(a)	1,039,902	1,039,902	<b>1,797,534</b>	757,632	72.86%	▲
Fees and charges		375,650	375,650	<b>353,395</b>	(22,255)	(5.92%)	
Interest earnings		34,200	34,200	<b>31,931</b>	(2,269)	(6.63%)	
Other revenue		203,714	203,714	<b>244,908</b>	41,194	20.22%	▲
Profit on disposal of assets	7	27,000	27,000	<b>17,389</b>	(9,611)	(35.60%)	
		<b>4,189,618</b>	<b>4,189,618</b>	<b>4,956,391</b>	766,773		▲
<b>Expenditure from operating activities</b>							
Employee costs		(1,586,032)	(1,586,032)	<b>(1,569,477)</b>	16,555	1.04%	
Materials and contracts		(1,955,011)	(1,955,011)	<b>(1,799,590)</b>	155,421	7.95%	▼
Utility charges		(178,941)	(178,941)	<b>(170,292)</b>	8,649	4.83%	
Depreciation on non-current assets		(2,464,320)	(2,464,320)	<b>(2,193,134)</b>	271,186	11.00%	▼
Interest expenses		(8,125)	(8,125)	<b>(8,181)</b>	(56)	(0.69%)	
Insurance expenses		(221,777)	(221,777)	<b>(199,226)</b>	22,551	10.17%	
Other expenditure		(75,501)	(75,501)	<b>(75,063)</b>	438	0.58%	
Loss on disposal of assets	7	(14,700)	(14,700)	<b>(11,970)</b>	2,730	18.57%	
		<b>(6,504,407)</b>	<b>(6,504,407)</b>	<b>(6,026,933)</b>	477,474		▲
Non-cash amounts excluded from operating activities	1(a)	2,452,020	2,452,020	<b>2,207,558</b>	(244,462)	(9.97%)	
<b>Amount attributable to operating activities</b>		<b>1,641,932</b>	<b>1,641,932</b>	<b>2,641,717</b>	999,785		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	3,988,112	3,988,112	<b>3,667,639</b>	(320,473)	(8.04%)	▼
Proceeds from disposal of assets	7	480,000	480,000	<b>322,618</b>	(157,382)	(32.79%)	
Payments for property, plant and equipment	8	(6,168,663)	(6,168,663)	<b>(5,662,455)</b>	506,208	(8.21%)	▼
<b>Amount attributable to investing activities</b>		<b>(1,700,551)</b>	<b>(1,700,551)</b>	<b>(1,672,197)</b>	28,354		▼
<b>Financing Activities</b>							
Transfer from reserves	10	801,522	801,522	<b>611,149</b>	(190,373)	(23.75%)	
Repayments from Community Association Loans	4	1,000	1,000	<b>1,000</b>	0	0.00%	
Repayment of debentures	9	(67,595)	(67,595)	<b>(67,595)</b>	0	0.00%	
Transfer to reserves	10	(676,308)	(676,308)	<b>(511,667)</b>	164,641	(24.34%)	▲
<b>Amount attributable to financing activities</b>		<b>58,619</b>	<b>58,619</b>	<b>32,887</b>	(25,732)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,002,405</b>			

**KEY INFORMATION**

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(27,000)	(27,000)	(17,389)
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,939)
Movement in pensioner deferred rates (non-current)		0	0	2,469
Movement in current employee benefit provisions		0	0	26,343
Movement in employee benefit provisions (non-current)		0	0	5,146
Movement in lease liabilities (non-current)		0		(12,176)
Add: Loss on asset disposals	7	14,700	14,700	11,970
Add: Depreciation on assets		2,464,320	2,464,320	2,193,134
<b>Total non-cash items excluded from operating activities</b>		<b>2,452,020</b>	<b>2,452,020</b>	<b>2,207,558</b>

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

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

		Last Year Closing 30 Jun 2020	This Year Opening 01 Jul 2020	Year to Date 30 Jun 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(2,793,285)	(2,793,285)	(2,693,805)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	0
Add: Borrowings	9	67,595	67,595	33,091
Add: Lease Principal				18,508
Add: Provisions - employee	11	394,633	394,633	420,976
<b>Total adjustments to net current assets</b>		<b>(2,332,057)</b>	<b>(2,332,057)</b>	<b>(2,221,230)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	3,840,444	3,840,444	3,622,109
Rates receivables	3	50,226	50,226	28,135
Receivables	3	748,981	748,981	465,135
Other current assets	4	27,106	27,106	22,118
<b>Less: Current liabilities</b>				
Payables	5	(218,183)	(203,123)	(293,090)
Borrowings	9	(67,595)	(67,595)	(33,091)
Contract liabilities	11	(149,588)	0	(148,199)
Lease liabilities		0	0	(18,508)
Provisions	11	(394,633)	(394,633)	(420,976)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,332,057)</b>	<b>(2,332,057)</b>	<b>(2,221,230)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>1,504,700</b>	<b>1,669,349</b>	<b>1,002,405</b>
<b>Adjusted Closing Funding Surplus / (Deficit)</b>		<b>1,504,701</b>	<b>1,669,349</b>	<b>1,002,405</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	327,390	0	0	327,390	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	600,264	0	0	600,264	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	1,233,895	0	1,233,895	Bendigo	0.15%	At Call
<b>Term Deposits</b>								
Reserve Term Deposit	Cash and cash equivalents	0	1,459,910	0	1,459,910	Bendigo	0.20%	30/10/2021
<b>Total</b>		<b>928,303</b>	<b>2,693,805</b>	<b>0</b>	<b>3,622,109</b>			
<b>Grand Total</b>		<b>928,303</b>	<b>2,693,805</b>	<b>0</b>	<b>3,622,109</b>			

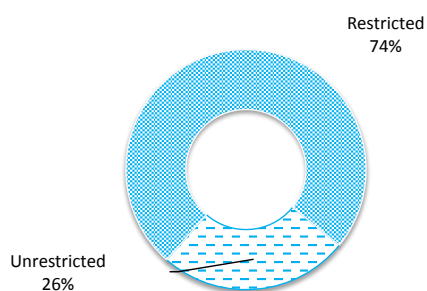
**KEY INFORMATION**

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

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

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

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



Total Cash	Unrestricted
<b>\$3.62 M</b>	<b>\$.93 M</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

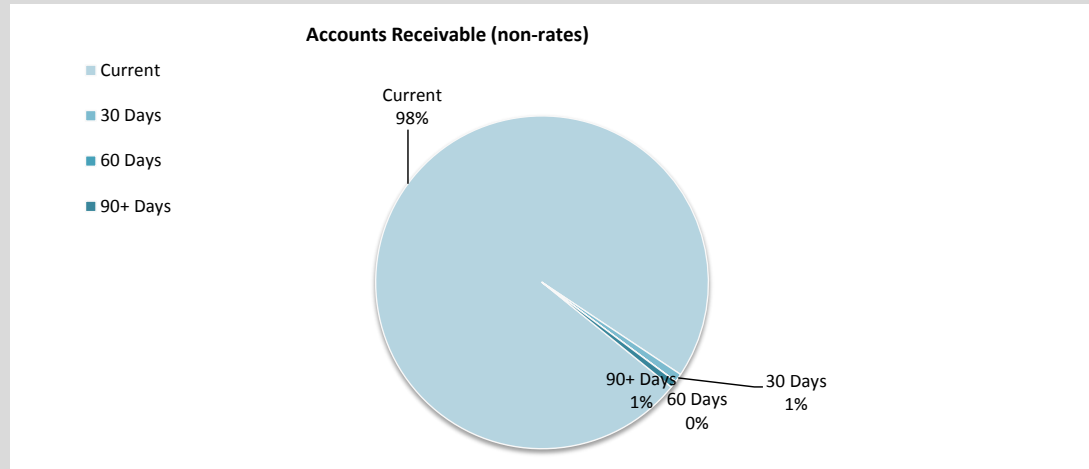
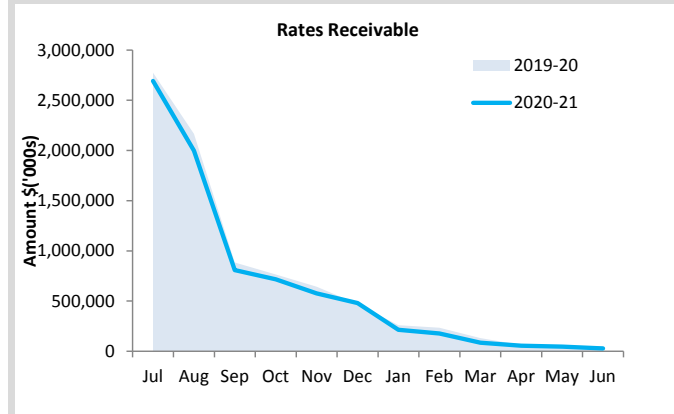
Rates Receivable	30 June 2020	30 Jun 21
	\$	\$
Opening Arrears Previous Years	50,226	50,226
Levied this year		2,511,234
Less - Collections to date	0	(2,533,325)
Equals Current Outstanding	50,226	<b>28,135</b>
<b>Net Rates Collectable</b>	<b>50,226</b>	<b>28,135</b>
% Collected		98.9%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	421,340	3,459	99	2,839	427,733
Percentage	0%	98.5%	0.8%	0%	0.7%	
<b>Balance per Trial Balance</b>						
Sundry receivable						427,733
GST receivable						37,402
<b>Total Receivables General Outstanding</b>						<b>465,135</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



<b>Debtors Due</b>
<b>\$465,135</b>
<b>Over 30 Days</b>
<b>2%</b>
<b>Over 90 Days</b>
<b>0.7%</b>

Collected	Rates Due
<b>98.9%</b>	<b>\$28,135</b>

Other Current Assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 June 2021
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	1,000	0	1,000	0
<b>Inventory</b>				
Fuel and materials	26,106	0	(3,988)	22,118
<b>Total Other Current assets</b>				<b>22,118</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

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

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

##### Inventory

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

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

##### Land held for resale

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

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

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

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

##### CONTRACT ASSETS

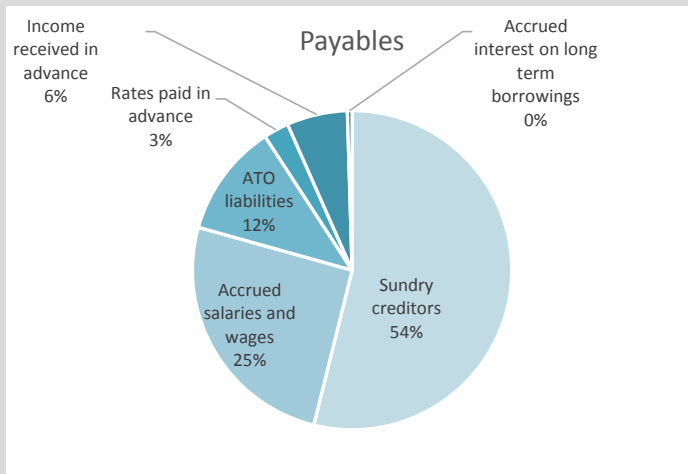
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	139,439	0	0	0	139,439
Percentage	0%	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>						
Sundry creditors		157,855				157,855
Accrued salaries and wages						74,661
ATO liabilities		33,670				33,670
Rates paid in advance						7,496
Income received in advance						18,017
Accrued interest on long term borrowings						1,391
<b>Total Payables General Outstanding</b>						<b>293,090</b>

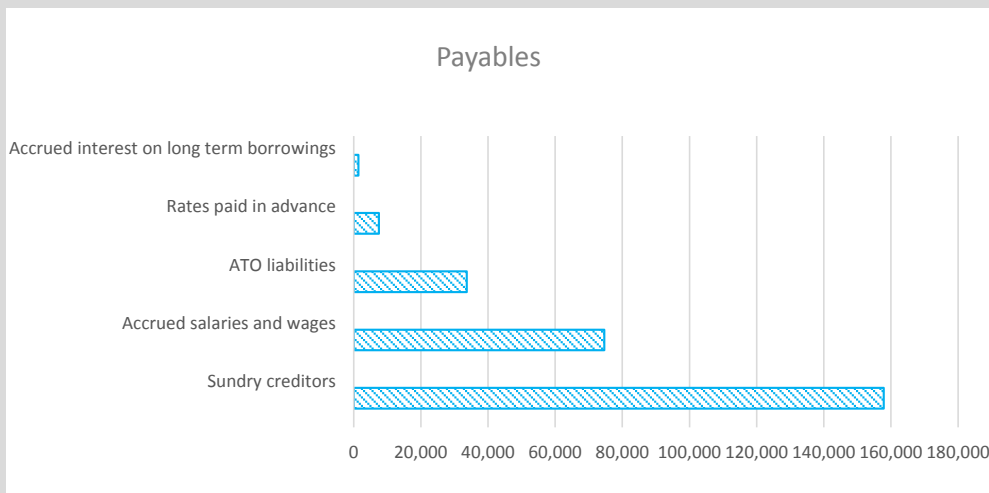
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



<b>Creditors Due</b>
<b>\$293,090</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

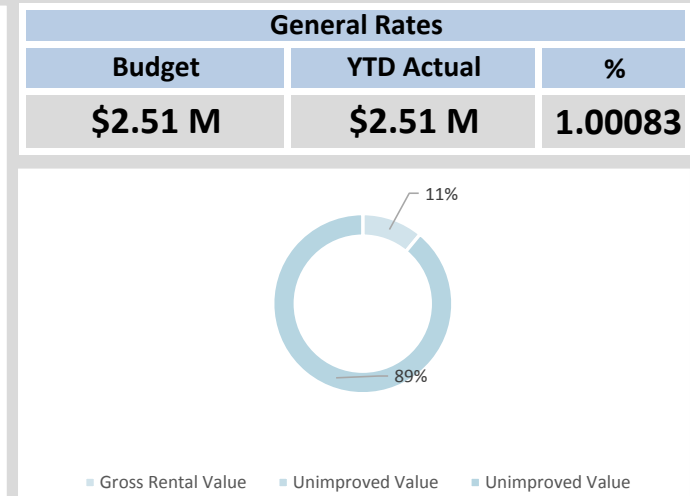
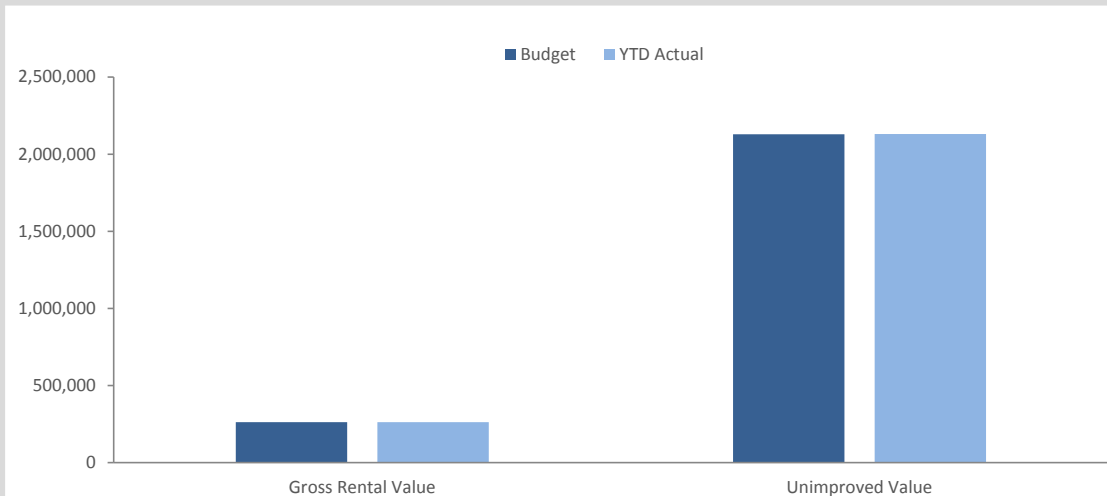
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General Rate Revenue**

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Gross Rental Value	0.116820	244	2,249,876	262,837	0	0	262,837	262,837	92		262,929
<b>Unimproved Value</b>											
Unimproved Value	0.007890	421	269,932,000	2,128,415	100	0	2,128,515	2,128,415	2,169		2,130,584
<b>Sub-Total</b>		<b>665</b>	<b>272,181,876</b>	<b>2,391,252</b>	<b>100</b>	<b>0</b>	<b>2,391,352</b>	<b>2,391,252</b>	<b>2,262</b>	<b>0</b>	<b>2,393,513</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
Gross Rental Value	620	147	225,580	91,140	0	0	91,140	91,140	(620)		90,520
<b>Unimproved Value</b>											
Unimproved Value	620	43	2,083,600	26,660	0	0	26,660	26,660	540		27,200
<b>Sub-Total</b>		<b>190</b>	<b>2,309,180</b>	<b>117,800</b>	<b>0</b>	<b>0</b>	<b>117,800</b>	<b>117,800</b>	<b>(80)</b>	<b>0</b>	<b>117,720</b>
<b>Amount from General Rates</b>							<b>2,509,152</b>				<b>2,511,234</b>
<b>Total General Rates</b>							<b>2,509,152</b>		<b>2,182</b>		<b>2,511,234</b>

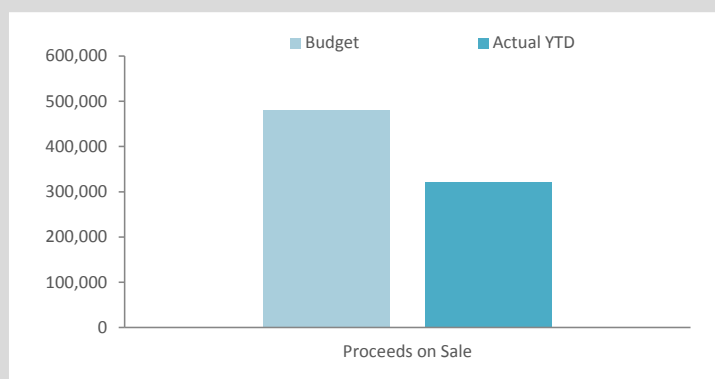
**KEY INFORMATION**

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



Asset Ref.	Asset Description	PE#	Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	
<b>Land and buildings</b>										
763	Land - 8A Currie Street		40,000	40,000	0	0			0	0
521	Unit - 8A Currie Street		93,000	110,000	17,000	0			0	0
<b>Plant and equipment</b>										
<b>Governance</b>										
833	Holden Colorado 4x4 Crew Cab	CB1	35,700	32,000	0	(3,700)	35,781	32,727	0	(3,054)
832	Holden Trailblazer	CB01	32,500	32,000	0	(500)	30,377	34,545	4,169	0
758	Ricoh B&W Printer		5,000	1,000	0	(4,000)	4,465	1,000	0	(3,465)
<b>Transport</b>										
831	Holden Trailblazer	CB00	32,500	32,000	0	(500)	30,377	34,091	3,714	0
828	Holden Colorado Dual Cab Ute	CB06	30,000	29,000	0	(1,000)	31,521	29,091	0	(2,431)
820	Holden Colorado Ute	CB04	24,500	23,500	0	(1,000)	22,679	23,636	958	0
821	Holden Colorado Ute	CB08	27,500	25,000	0	(2,500)	26,783	25,455	0	(1,329)
819	Holden Colorado Ute	CB05	25,500	25,000	0	(500)	24,413	25,455	1,041	0
818	Holden Colorado Ute	007FR	24,000	23,500	0	(500)	21,341	23,636	2,296	0
730	JCB Skid Steer Loader	CB005	25,500	25,000	0	(500)	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)
			<b>467,700</b>	<b>480,000</b>	<b>27,000</b>	<b>(14,700)</b>	<b>317,199</b>	<b>322,618</b>	<b>17,389</b>	<b>(11,970)</b>

KEY INFORMATION



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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021

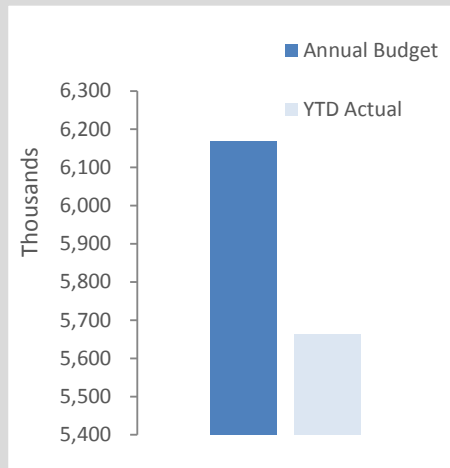
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	1,114,016	978,058
Buildings - specialised	137,106	45,535
Furniture and equipment	17,000	12,100
Plant and equipment	867,864	788,852
Infrastructure - Roads	2,111,208	2,070,685
Infrastructure - Other	749,307	706,979
Infrastructure - Footpaths	441,469	441,469
Infrastructure - Drainage	460,693	348,776
Infrastructure - Bridges	270,000	270,000
<b>Capital Expenditure Totals</b>	<b>6,168,663</b>	<b>5,662,455</b>
<b>Capital Acquisitions Funded By:</b>		
	\$	\$
Capital grants and contributions	3,988,112	3,667,639
Other (Disposals & C/Fwd)	480,000	322,618
Cash Backed Reserves		
Leave Reserve	0	54,870
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	200,562
Bridges	270,000	270,373
Contribution - operations	998,529	1,061,049
<b>Capital Funding Total</b>	<b>6,168,663</b>	<b>5,662,455</b>

**SIGNIFICANT ACCOUNTING POLICIES**

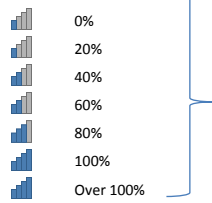
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

**KEY INFORMATION**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$6.17 M</b>	<b>\$5.66 M</b>	<b>92%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.99 M</b>	<b>\$3.67 M</b>	<b>92%</b>

Capital Expenditure Total  
Level of Completion Indicators



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

% of  
Completion

			Adopted		Variance
Account Description			Budget	YTD Actual	Under/(Over)
<b>Buildings - specialised</b>					
	112204	Capital Expense - Lake Poorrarecup Ablution Block	0	0	0
33%	121209	Capital Expense - Depot Upgrade Cranbrook	137,106	45,535	91,571
33%	<b>Buildings - specialised Total</b>		<b>137,106</b>	<b>45,535</b>	<b>91,571</b>
<b>Buildings - non-specialised</b>					
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
88%	132214	Capital Expense - Frankland River Caravan Park Upgrade	443,000	388,342	54,658
	132201	Capital Expense - Tourism Information Bays	82,098	0	82,098
88%	<b>Buildings - non-specialised Total</b>		<b>1,114,016</b>	<b>978,058</b>	<b>135,958</b>
<b>Furniture &amp; Equipment</b>					
71%	042204	Capital Expense - Major Office Equipment	17,000	12,100	4,900
71%	<b>Furniture &amp; Equipment Total</b>		<b>17,000</b>	<b>12,100</b>	<b>4,900</b>
<b>Plant &amp; Equipment</b>					
103%	042212	Capital Expense - Admin Vehicles	113,000	116,011	(3,011)
	053200	Capital Expense - Emergency Capital Equipment	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%	<b>Plant &amp; Equipment Total</b>		<b>867,864</b>	<b>788,852</b>	<b>79,012</b>
<b>Infrastructure - Bridges</b>					
100%	121200	Capital Expense - Bridge Program Works	270,000	270,000	0
100%	<b>Infrastructure - Bridges Total</b>		<b>270,000</b>	<b>270,000</b>	<b>0</b>
<b>Infrastructure - Footpaths</b>					
100%	121212	Capital Expense - Footpaths	441,469	441,469	0
100%	<b>Infrastructure - Footpaths Total</b>		<b>441,469</b>	<b>441,469</b>	<b>0</b>
<b>Infrastructure - Drainage</b>					
98%	121217	Capital Expense - Frankland River Drainage	340,693	334,956	5,737
12%	121218	Capital Expense - Cranbrook Drainage	120,000	13,820	106,180
76%	<b>Infrastructure - Drainage Total</b>		<b>460,693</b>	<b>348,776</b>	<b>111,917</b>
<b>Infrastructure - Roads</b>					
100%	121201	Capital Expense - Regional Road Group Construction	1,337,000	1,337,001	(1)
86%	121202	Capital Expense - Council Funded Road Construction	188,000	161,417	26,583
100%	121203	Capital Expense - Roads to Recovery Construction	402,208	403,430	(1,222)
92%	121204	Capital Expense - Black Spot Construction	184,000	168,838	15,162
98%	<b>Infrastructure - Roads Total</b>		<b>2,111,208</b>	<b>2,070,685</b>	<b>40,523</b>
<b>Infrastructure - Other</b>					
92%	113220	Capital Expense - Cranbrook Youth and Community Precinct	520,000	477,672	42,328
100%	132217	Capital Expense - Sukey Hill Upgrade	229,307	229,307	(0)
94%	<b>Infrastructure - Other Total</b>		<b>749,307</b>	<b>706,979</b>	<b>42,328</b>
92%	<b>Grand Total</b>		<b>6,168,663</b>	<b>5,662,455</b>	<b>506,208</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

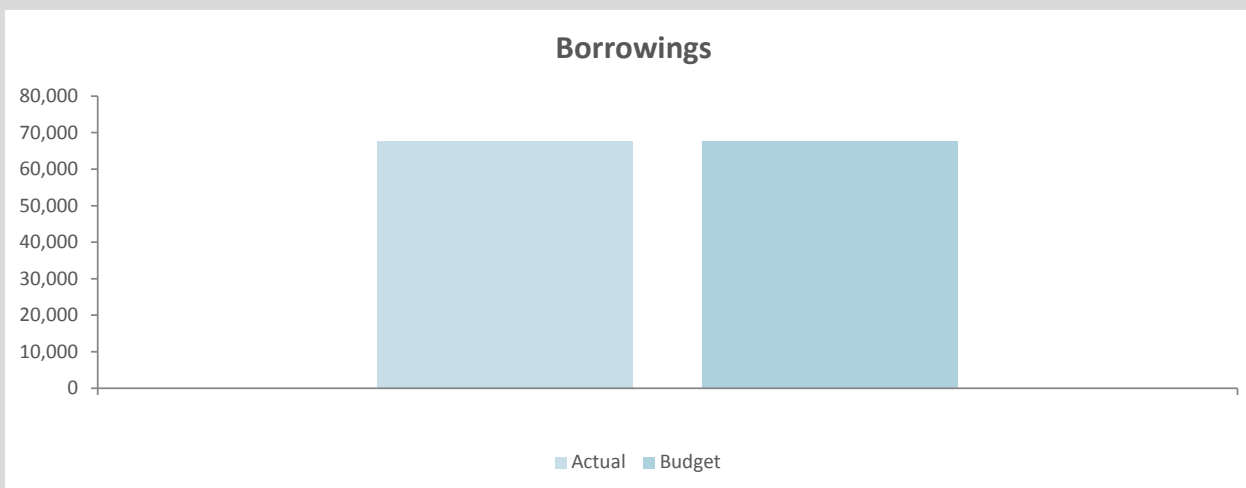
**Repayments - Borrowings**

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 75 - Currie Street Units	19,566	0	0	19,566	19,566	0	0	740	947
Loan 77 - Lot 9 Edward Street MOW Residence	135,333	0	0	31,725	31,725	103,608	103,608	5,879	6,431
<b>Recreation and culture</b>									
Loan 76 Frederick Square Pavilion	16,305	0	0	16,305	16,305	0	0	616	747
	171,204	0	0	67,595	67,595	103,608	103,608	7,235	8,125
<b>Total</b>	171,204	0	0	67,595	67,595	103,608	103,608	7,235	8,125
Current borrowings	67,595					33,091			
Non-current borrowings	103,608					70,517			
	171,203					103,608			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

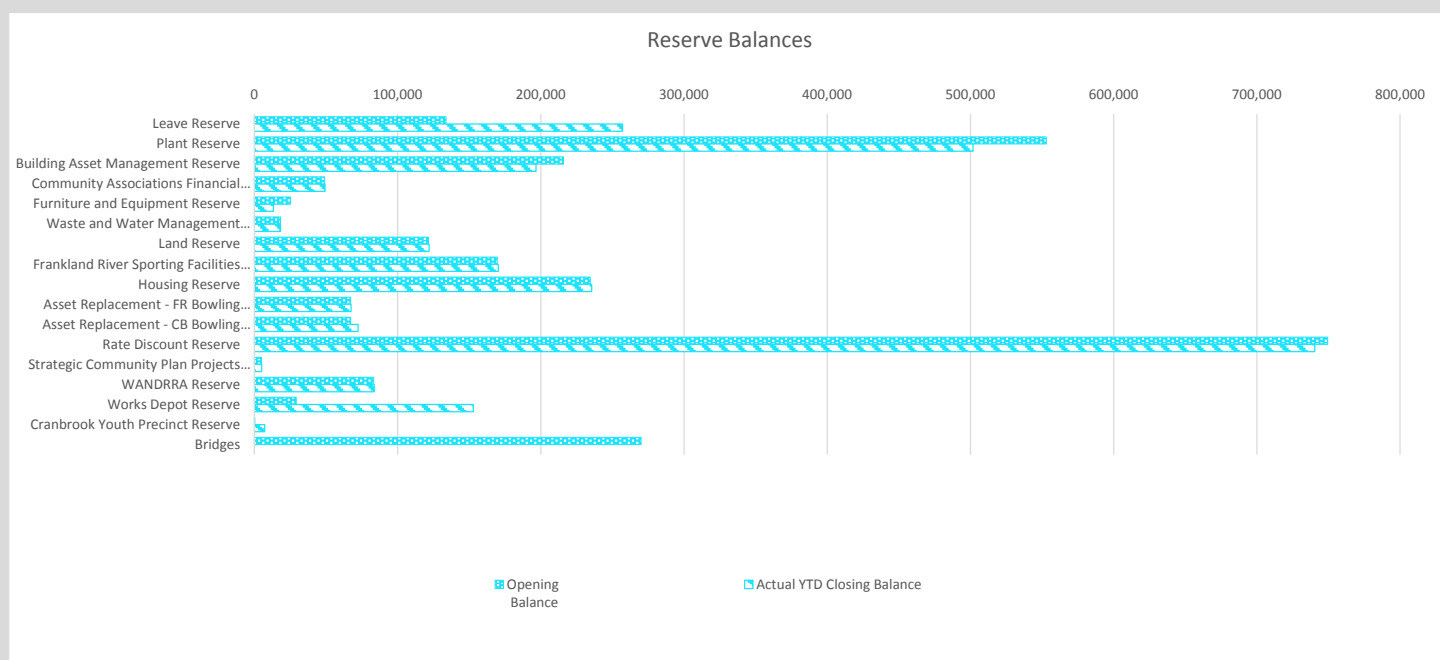


<b>Principal Repayments</b>	<b>\$67,595</b>
<b>Interest Earned</b>	<b>\$31,931</b>
<b>Interest Expense</b>	<b>\$7,235</b>
<b>Reserves Bal</b>	<b>\$2.69 M</b>
<b>Loans Due</b>	<b>\$.1 M</b>

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	133,819	1,338	1,135	177,000	177,000	(79,500)	(54,870)	232,657	257,084
Plant Reserve	553,053	5,531	2,068	0	0	(113,500)	(53,244)	445,084	501,877
Building Asset Management Reserve	215,879	2,159	808	0	0	(20,000)	(20,000)	198,038	196,687
Community Associations Financial Assistanc	49,113	491	187	0	0	0	0	49,604	49,300
Furniture and Equipment Reserve	25,305	253	87	0	0	(17,000)	(12,100)	8,558	13,292
Waste and Water Management Reserve	18,202	182	69	0	0	0	0	18,384	18,271
Land Reserve	121,548	1,215	461	0	0	0	0	122,763	122,009
Frankland River Sporting Facilities Reserve	169,713	1,697	648	0	0	0	0	171,410	170,361
Housing Reserve	234,619	2,346	896	150,000	0	0	0	386,965	235,515
Asset Replacement - FR Bowling Green Rese	67,281	673	257	0	0	0	0	67,954	67,538
Asset Replacement - CB Bowling Green Rese	67,275	673	257	5,000	5,000	0	0	72,948	72,532
Rate Discount Reserve	749,493	7,495	3,432	188,174	188,174	(301,522)	(200,562)	643,640	740,537
Strategic Community Plan Projects Reserve	5,067	51	19	0	0	0	0	5,118	5,086
WANDRRA Reserve	83,358	834	318	0	0	0	0	84,192	83,676
Works Depot Reserve	29,266	293	576	123,000	123,000	0	0	152,559	152,842
Cranbrook Youth Precinct Reserve	294	3	1	7,900	6,900	0	0	8,197	7,195
Bridges	270,000	0	373	0	0	(270,000)	(270,373)	0	0
	<b>2,793,285</b>	<b>25,234</b>	<b>11,593</b>	<b>651,074</b>	<b>500,074</b>	<b>(801,522)</b>	<b>(611,149)</b>	<b>2,668,071</b>	<b>2,693,805</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 June 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual and sick leave		274,479	0	0	326,767
Long service leave		120,154	0	0	94,209
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements		149,588			148,199
<b>Total Other Current liabilities</b>		<b>544,221</b>			<b>569,175</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### KEY INFORMATION

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Operating Grants and Subsidies</b>											
<b>General purpose funding</b>											
032100	111	Financial Assistance Grant	0	0	0	0	370,219	370,219	370,219	765,752	
032101	111	Local Roads Grant	0	0	0	0	285,327	285,327	285,327	645,500	
<b>Law, order, public safety</b>											
051100	110	DFES - ESL Grant	0	0	0	0	71,886	71,886	71,886	71,886	
<b>Education and welfare</b>											
082101	110	Healthways - Bike Rescue Program	0	0	0	0	3,000	3,000	3,000	3,000	
082101	110	DoC - Youth Week	0	0	0	0	1,000	1,000	1,000	0	
082101	110	DoC - Youth Engagement Program	0	0	0	0	5,000	5,000	5,000	5,000	
084100	110	DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000	1,000	0	
<b>Transport</b>											
122102	110	MRWA - Direct Grant	0	0	0	0	158,956	158,956	158,956	158,956	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>896,388</b>	<b>896,388</b>	<b>0</b>	<b>896,388</b>	<b>1,650,094</b>
<b>Operating Contributions</b>											
<b>General purpose funding</b>											
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	42,346	42,346	42,346	42,425	
<b>Law, order, public safety</b>											
051120	120	DFES - CESM Contribution	0	0	0	0	92,710	92,710	92,710	94,490	
053101	120	RSC - Community Safety Fund	0	0	0	0	0	0	0	1,846	
<b>Recreation and culture</b>											
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	
<b>Transport</b>											
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,612	1,612	1,612	1,678	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,668</b>	<b>143,668</b>	<b>0</b>	<b>143,668</b>	<b>147,440</b>
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,056</b>	<b>1,040,056</b>	<b>0</b>	<b>1,040,056</b>	<b>1,797,534</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>										
<b>Law, order, public safety</b>										
051302	113	ESL GRANT - Tunney Fire Shed	0	0	0	0	460,473	460,473	460,473	460,473
053300	115	Funding for Emergency Equipment	0	0	0	0	0	0	0	6,364
<b>Community amenities</b>										
107301	114	BBRF - Independent Living Units	0	0	0	0	44,500	44,500	44,500	26,486
107301	113	GSRAAP - Independent Living Units	0	0	0	0	16,000	16,000	16,000	16,727
<b>Recreation and culture</b>										
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	1,000,000
<b>Transport</b>										
122300	113	Road Project Grant	0	0	0	0	891,333	891,333	891,333	891,333
122301	114	Roads to Recovery Grant	0	0	0	0	402,208	402,208	0	404,652
122305	113	Black Spot Grant	0	0	0	0	122,667	122,667	122,667	97,866
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	0	763,567	763,567	763,567	518,739
<b>Economic services</b>										
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	150,000	150,000	17,060	167,060
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,850,748</b>	<b>3,850,748</b>	<b>17,060</b>	<b>3,867,808</b>
<b>Non-Operating Contributions</b>										
107301	116	DARWINIA - Independent Living Units	0	0	0	0	130,000	130,000	130,000	170,000
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	1,000	1,000	1,000	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,000</b>	<b>131,000</b>	<b>0</b>	<b>131,000</b>
<b>Total Non-operating grants, subsidies and contributions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,981,748</b>	<b>3,981,748</b>	<b>17,060</b>	<b>3,998,808</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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 30 Jun 2021
	\$	\$	\$	\$
	0	0	0	0

**KEY INFORMATION**

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2020	Received	Paid	30 Jun 2021
	Opening Balance	Amount	Amount	Closing Balance

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		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						
112302		04032021	Capital Revenue			(330,000)	205,907
113220	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
113020	Increase Community Grant Round	04032021	Operating Expenses		(1,181)	170,697
113104	Decrease Contribution Asset Replacement Fund FR B/Green	04032021	Operating Revenue		(5,000)	165,697
116002	Increase Expense for Cranbrook Museum	04032021	Operating Expenses		(1,000)	164,697
116003	Increase Expense for Old Frankland River Post Office	04032021	Operating Expenses		(1,500)	163,197
116007	Decrease ANZAC Books	04032021	Operating Expenses	1,372		164,569
116102	Decrease Sale of ANZAC Books	04032021	Operating Revenue		(2,000)	162,569
122003	Increase Expense for Depot Maintenance	04032021	Operating Expenses		(25,000)	137,569
122007	Increase Expense for RAMM Subscriptions	04032021	Operating Expenses		(1,246)	136,323
131004	Decrease Drought Relief Expenses	04032021	Operating Expenses	5,000		141,323
132008	Decrease Tourism and Area Promotion	04032021	Operating Expenses	4,500		145,823
132011	Increase Tourism Information Bay	04032021	Operating Expenses		(6,000)	139,823
132101	Decrease Cranbrook Caravan Park	04032021	Operating Revenue		(10,000)	129,823
132102	Increase Frankland River Caravan Park	04032021	Operating Revenue	9,000		138,823
132104	Increase Contribution to Tourism and Area Promotion	04032021	Operating Expenses	2,000		140,823
133001	Increase Contract Building Surveyor	04032021	Operating Expenses		(10,000)	130,823
133010	Decrease Building Surveyor Employee	04032021	Operating Expenses	23,000		153,823
133011	Decrease Building Surveyor Vehicle and Other	04032021	Operating Expenses	2,000		155,823
133110	Decrease Building Surveyor Reimbursements	04032021	Operating Revenue		(22,500)	133,323
136100	Decrease Standpipe Water Charges	04032021	Operating Revenue		(4,000)	129,323
136106	Decrease Cranbrook Community Bus Hire	04032021	Operating Revenue		(2,500)	126,823
136107	Decrease Frankland River Community Bus Hire	04032021	Operating Revenue		(1,800)	125,023
142003	Decrease Long Service Leave for Works Staff	04032021	Operating Expenses	10,000		135,023
142012	Increase Works Staff Training	04032021	Operating Expenses		(10,000)	125,023
142100	Decrease PWO Reimbursements	04032021	Operating Revenue		(4,000)	121,023
142102	Increase Staff Training Reimbursements	04032021	Operating Revenue	1,000		122,023
143001	Decrease Fuel and Oil	04032021	Operating Expenses	2,000		124,023
143014	Increase Floating Plant and Loose Tools	04032021	Operating Expenses		(2,000)	122,023
740000	Remove Transfer to Frankland River Asset Replacement Fund Reserve	04032021	Capital Revenue	5,000		127,023
748000	Include Transfer to Cranbrook Youth Precinct Reserve	04032021	Capital Revenue		(6,900)	120,123
	Decrease in opening fund surplus due to changes made during end of year audit		Opening Surplus(Deficit)		(120,123)	0
121203	Increase Roads to Recovery - BB/CB Road	19042021	Capital Expenses		(78,486)	(78,486)
122301	Increase Roads to Recovery Grants	19042021	Capital Revenue	78,486		0
				<b>0</b>	<b>1,388,299</b>	<b>(1,388,299)</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

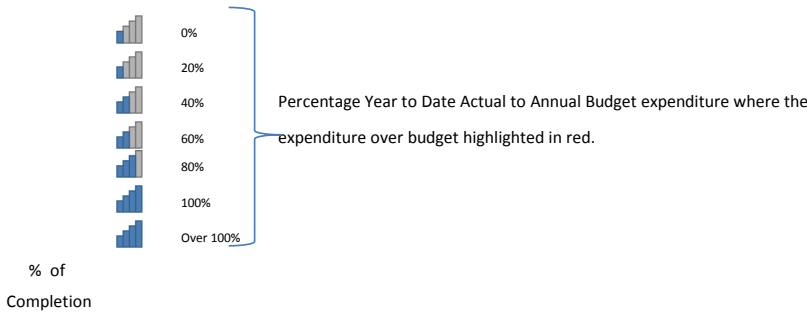
The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	67,921	152.98%	▲ Permanent	Insurance reimbursements (earthquake damage)
General Purpose Funding - Rates	749,921	23.08%	▲ Permanent	Pre payment of FAGs & LRGs received
Economic Services	(17,468)	(10.85%)	▼ Permanent	Reduced CP income
Other Property and Services	(32,261)	(31.29%)	▼ Permanent	Reduced Private Works income
<b>Expenditure from operating activities</b>				
Governance	76,989	14.04%	▼ Timing	Reduced IPR expense - carryover to 21/22
Transport	325,392	10.98%	▼ Permanent	Reduced depn expense - non cash
Other Property and Services	11,471	21.61%	▼ Permanent	Reduced expenses

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 16  
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



**04 GOVERNANCE**

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

**04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE**

**04 TOTAL GOVERNANCE - CAPITAL REVENUE**

**05 LAW ORDER & PUBLIC SAFETY**

	<b>051 Fire Prevention - Capital Expenditure</b>	
100%	051203 Capital Expense - Tunney Fire Shed	
100%	<b>051 Total Fire Prevention - Capital Expenditure</b>	

**051 Fire Prevention - Capital Revenue**

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

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

96%	053200 Capital Expense - Emergency Capital Equipment	
96%	<b>053 Other Law Order Public Safety - Capital Expenditure</b>	

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

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

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

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

**COMMUNITY AMENITIES**

**107 Other Community Amenities - Capital Expenditure**

102%	107207 Capital Expense - Aged Care Development	
102%	<b>107 Total Other Community Amenities - Capital Expenditure</b>	

**107 Other Community Amenities - Capital Revenue**

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

**10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE**

**10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE**

**11 RECREATION & CULTURE**

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

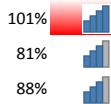
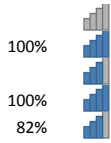
112204 Capital Expense - Lake Poorrarecup Ablution Block	
<b>112 Total Swimming Areas &amp; Beaches - Capital Expenditure</b>	

RESP OFFICER	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
MCC	17,000	\$ 12,100	\$ -	4,900
MOW	113,000	\$ 116,011	\$ -	(3,011)
	<b>\$ 130,000</b>	<b>\$ 128,111</b>	<b>\$ -</b>	<b>\$ 1,889</b>
	<b>\$ 130,000</b>	<b>\$ 128,111</b>	<b>\$ -</b>	
	<b>\$ -</b>	<b>\$ -</b>		
MCC	526,080	\$ 526,080	\$ -	(0)
	<b>\$ 526,080</b>	<b>\$ 526,080</b>	<b>\$ -</b>	<b>(0)</b>
MCC	460,473	\$ 460,473		
	<b>\$ 460,473</b>	<b>\$ 460,473</b>		
MOW	6,364	\$ 6,091	\$ -	273
	<b>\$ 6,364</b>	<b>\$ 6,091</b>	<b>\$ -</b>	<b>\$ 273</b>
MOW	6,364	\$ 6,364		
	<b>\$ 6,364</b>	<b>\$ 6,364</b>		
	<b>\$ 532,444</b>	<b>\$ 532,171</b>	<b>\$ -</b>	<b>\$ 273</b>
	<b>\$ 466,837</b>	<b>\$ 466,837</b>		
MCC	46,016	\$ 46,813	\$ -	(797)
	<b>\$ 46,016</b>	<b>\$ 46,813</b>	<b>\$ -</b>	<b>(797)</b>
MCC	190,500	\$ 213,212		
	<b>\$ 190,500</b>	<b>\$ 213,212</b>		
	<b>\$ 46,016</b>	<b>\$ 46,813</b>	<b>\$ -</b>	
	<b>\$ 190,500</b>	<b>\$ 213,212</b>		
MOW	-	\$ -	\$ -	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

% of  
Completion

	RESP OFFICER	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)		
<b>112 Swimming Areas &amp; Beaches - Capital Revenue</b>							
112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	MOW	-	\$ -			
<b>112 Total Swimming Areas &amp; Beaches - Capital Revenue</b>							
			<b>\$ -</b>	<b>\$ -</b>			
<b>113 Other Recreation &amp; Sport - Capital Expenditure</b>							
92%	113220	Capital Expense - Cranbrook Youth and Community Preci	CDO	520,000	\$ 477,672	\$ -	42,328
92%	<b>113 Total Other Recreation &amp; Sport - Capital Expenditure</b>						
			<b>\$ 520,000</b>	<b>\$ 477,672</b>	<b>\$ -</b>	<b>\$ 42,328</b>	
<b>113 Other Recreation &amp; Sport - Capital Revenue</b>							
113303	Capital Revenue - Contributions & Donations Other Rec &	MCC	1,000	\$ -			
113324	Capital Revenue - Drought Communities Program	MCC	1,000,000	\$ 1,000,000			
<b>113 Total Other Recreation &amp; Sport - Capital Revenue</b>							
			<b>\$ 1,001,000</b>	<b>\$ 1,000,000</b>			
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL EXPENDITURE</b>							
			<b>\$ 520,000</b>	<b>\$ 477,672</b>	<b>\$ -</b>		
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL REVENUE</b>							
			<b>\$ 1,001,000</b>	<b>\$ 1,000,000</b>			
<b>12 TRANSPORT</b>							
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>							
<b>121200 Capital Expense - Bridge Program Works</b>							
100%	BR272	Bridge 272 Refurbishment	MOW	85,000	\$ 85,000	\$ -	-
100%	BR275A	Bridge 275A Refurbishment	MOW	27,720	\$ 27,720	\$ -	-
107%	B4253A	Bridge 4253A Refurbishment	MOW	3,640	\$ 3,880	\$ -	(240)
93%	BR488	Bridge 488 Refurbishment	MOW	3,640	\$ 3,400	\$ -	240
100%	BR489	Bridge 489 Refurbishment	MOW	150,000	\$ 150,000	\$ -	0
100%	<b>Sub Total Capital Expense - Bridge Program Works</b>						
			<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>121201 Capital Expense - Regional Road Group Construction</b>							
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%	<b>Sub Total Capital Expense - Regional Road Group Construction</b>						
			<b>\$ 1,337,000</b>	<b>\$ 1,337,001</b>	<b>\$ -</b>	<b>\$ (1)</b>	
<b>121202 Capital Expense - Council Funded Road Construction</b>							
83%	CF087	Hardy Street	MOW	29,000	\$ 24,148	\$ -	4,852
41%	CF086	Rubbish Tip Road	MOW	26,000	\$ 10,757	\$ -	15,243
50%	CF110	Racecourse Road	MOW	33,000	\$ 16,412	\$ -	16,588
110%	CF024	Newton Road	MOW	100,000	\$ 110,100	\$ -	(10,100)
86%	<b>Sub Total Capital Expense - Council Funded Road Construction</b>						
			<b>\$ 188,000</b>	<b>\$ 161,417</b>	<b>\$ -</b>	<b>\$ 26,583</b>	
<b>121203 Capital Expense - Roads to Recovery Construction</b>							
100%	AU001	Yeriminup Road	MOW	203,722	\$ 204,040	\$ -	(318)
100%	AU047	Boyup Brook Cranbrook Road	MOW	198,486	\$ 199,390	\$ -	(904)
100%	<b>Sub Total Capital Expense - Roads to Recovery Construction</b>						
			<b>\$ 402,208</b>	<b>\$ 403,430</b>	<b>\$ -</b>	<b>\$ (1,222)</b>	
<b>121204 Capital Expense - Black Spot Construction</b>							
100%	BS523	Wingebellup Kojonup Frankland Road	MOW	122,000	\$ 122,000	-	(0)
76%	BS532	Wingebellup Frankland Rocky Gully Road	MOW	62,000	\$ 46,837	-	15,163
92%	<b>Sub Total Capitial Expense - Commodity Route Construction</b>						
			<b>\$ 184,000</b>	<b>\$ 168,838</b>	<b>\$ -</b>	<b>\$ 15,162</b>	
33%	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	137,106	\$ 45,535	\$ -	91,571
100%	121212	Capital Expense - Footpaths	MOW	441,469	\$ 441,469	\$ -	-
98%	121217	Capital Expense - Frankland River Drainage	MOW	340,693	\$ 334,956	\$ -	5,737
12%	121218	Capital Expense - Cranbrook Drainage	MOW	120,000	\$ 13,820	\$ -	106,180
93%	<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Expend</b>						
			<b>\$ 3,420,476</b>	<b>\$ 3,176,465</b>	<b>\$ -</b>	<b>\$ 244,011</b>	
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>							
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	891,333	\$ 891,333			
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	402,208	\$ 404,652			
122305	Capital Revenue - Grant - Black Spot Grants	MOW	122,667	\$ 97,866			
122309	Capital Revenue - Local Roads & Community Infrastructur	MOW	763,567	\$ 518,739			
<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>							
			<b>\$ 2,179,775</b>	<b>\$ 1,912,590</b>			

% of  
Completion

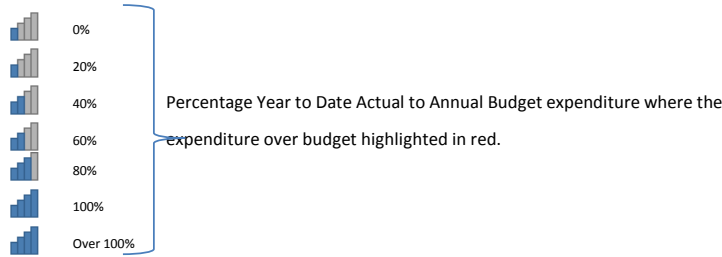


	RESP OFFICER	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
<b>12 TOTAL TRANSPORT - CAPITAL EXPENDITURE</b>		<b>\$ 3,420,476</b>	<b>\$ 3,176,465</b>	<b>\$ -</b>	
<b>12 TOTAL TRANSPORT - CAPITAL REVENUE</b>		<b>\$ 2,179,775</b>	<b>\$ 1,912,590</b>		
<b>13 ECONOMIC SERVICES</b>					
<b>132 Tourism &amp; Area Promotion - Capital Expenditure</b>					
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	\$ 388,342	\$ -	54,658
132217 Capital Expense - Sukey Hill Upgrade	MOW	229,307	\$ 229,307	\$ -	(0)
<b>132 Total Tourism &amp; Area Promotion - Capital Expenditure</b>		<b>\$ 771,227</b>	<b>\$ 634,471</b>	<b>\$ -</b>	<b>\$ 136,756</b>
<b>132 Tourism &amp; Area Promotion - Capital Revenue</b>					
132300 Capital Revenue - Grant for Frankland River Caravan Park	CDO	150,000	\$ 75,000		
<b>132 Total Tourism &amp; Area Promotion - Capital Revenue</b>		<b>\$ 150,000</b>	<b>\$ 75,000</b>		
<b>133 Building Control - Capital Expenditure</b>					
133201 Capital Expense - Building Vehicles	MOW	30,000	\$ 31,693	\$ -	(1,693)
<b>133 Total Building Control - Capital Expenditure</b>		<b>\$ 30,000</b>	<b>\$ 31,693</b>	<b>\$ -</b>	<b>\$ (1,693)</b>
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE</b>		<b>\$ 801,227</b>	<b>\$ 666,164</b>	<b>\$ -</b>	
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE</b>		<b>\$ 150,000</b>	<b>\$ 75,000</b>		
<b>14 OTHER PROPERTY &amp; SERVICES</b>					
<b>143 Plant Operation Costs - Capital Expenditure</b>					
143200 Capital Expense - Works Passenger Vehicles	MOW	267,000	\$ 270,727	\$ -	(3,727)
143201 Capital Expense - Heavy Plant & Equipment Purchases	MOW	451,500	\$ 364,331	\$ -	87,169
<b>143 Total Plant Operation Costs - Capital Expenditure</b>		<b>\$ 718,500</b>	<b>\$ 635,058</b>	<b>\$ -</b>	<b>\$ 83,442</b>
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL EXPENDITURE</b>		<b>\$ 718,500</b>	<b>\$ 635,058</b>	<b>\$ -</b>	
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ 6,168,663</b>	<b>\$ 5,662,455</b>	<b>\$ -</b>	
<b>TOTAL CAPITAL REVENUE</b>		<b>\$ 3,988,112</b>	<b>\$ 3,667,639</b>		

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 17  
DETAILED OPERATING STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



% of Completion

**03 GENERAL PURPOSE FUNDING**

**031 Rate Revenue - Operating Expenditure**

97%		031000	Expense - Administration Allocation Rates
103%		031002	Expense - Valuation Expenses
53%		031003	Expense - Title Searches
3%		031004	Expense - Debt Collection
		031006	Expense - Rates Incentive Prize
93%		<b>031</b>	<b>Total Rate Revenue - Operating Expenditure</b>

Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
MCC	123,110	119,436	-	3,674
MCC	10,000	10,283	-	(283)
MCC	100	53	-	47
MCC	5,000	150	-	4,850
MCC	1,000	-	-	1,000
	<b>\$ 139,210</b>	<b>\$ 129,922</b>	<b>\$ -</b>	<b>\$ 9,288</b>

**031 Rate Revenue - Operating Revenue**

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

MCC	2,509,052	2,509,052	-
MCC	42,346	42,425	-
MCC	6,000	7,405	-
MCC	(500)	(1,248)	-
MCC	5,000	-	-
MCC	9,000	9,775	-
MCC	2,200	2,120	-
MCC	1,500	1,665	-
MCC	100	2,182	-
	<b>\$ 2,574,698</b>	<b>\$ 2,573,377</b>	<b>\$ -</b>

**031 Total Rate Revenue - Operating Revenue**

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

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

MCC	370,219	765,752	-
MCC	285,327	645,500	-
MCC	4,000	3,714	-
MCC	15,000	11,595	-
MCC	300	285	-
MCC	200	(559)	-
	<b>\$ 675,046</b>	<b>\$ 1,426,288</b>	<b>\$ -</b>

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

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

<b>\$ 139,210</b>	<b>\$ 129,922</b>	<b>\$ -</b>
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**03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE**

<b>\$ 3,249,744</b>	<b>\$ 3,999,665</b>	<b>\$ -</b>
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**04 GOVERNANCE**

**041 Members Of Council - Operating Expenditure**

95%		041000	Expense - Administration Allocation Governance
		041001	Expense - Members Travel Expenses
42%		041002	Expense - Members Conference Exp
100%		041004	Expense - President's Allowance
60%		041005	Expense - Receptions & Civic Functions
100%		041006	Expense - Members Insurance
97%		041007	Expense - Members Subscriptions
100%		041008	Expense - Members Telecommunication Allowance

MCC	180,877	172,723	-	8,154
CEO	500	-	-	500
CEO	3,000	1,275	-	1,725
CEO	6,000	6,000	-	-
MCC	20,000	11,913	-	8,087
MCC	12,446	12,445	-	1
MCC	16,500	15,995	-	505
CEO	6,000	6,000	-	-

% of  
Completion

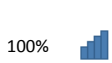
			Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)	
100%		041009	Expense - Members Meeting Allowance	CEO	50,000	50,000	-	-
150%		041010	Expense - Members Advertising Exp	CEO	2,500	3,744	-	(1,244)
44%		041012	Expense - Members Other Sundry Items	CEO	2,000	875	-	1,125
89%		041013	Expense - Audit Fees	MCC	35,000	31,010	-	3,990
100%		041016	Expense - Deputy President's Allowance	CEO	1,500	1,500	-	-
57%		041017	Expense - Members Training	CEO	7,000	4,000	-	3,000
59%		041018	Expense - Integrated Planning + Reporting	CEO	70,000	41,163	-	28,838
20%		041020	Expense - VROC Expenses	CEO	5,000	1,014	-	3,986
82%		041021	Expense - Professional Services	CEO	100,000	81,675	-	18,325
85%		<b>041 Total Members Of Council - Operating Expenditure</b>			<b>\$ 518,323</b>	<b>\$ 441,331</b>	<b>\$ -</b>	<b>\$ 76,992</b>

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

<b>042 Governance - General - Operating Expenditure</b>								
99%		042001	Expense - Admin Building Expenses	MCC	42,000	41,406	-	594
103%		042003	Expense - Admin Workers Compensation Premium	MCC	26,180	27,033	-	(853)
70%		042004	Expense - Office Equipment Maintenance	MCC	6,000	4,220	-	1,780
88%		042005	Expense - Computer Equipment Maintenance	MCC	65,000	57,381	-	7,619
89%		042006	Expense - Admin Telephone	MCC	20,841	18,501	-	2,340
16%		042007	Expense - CEO Expense Account	CEO	5,000	791	-	4,209
64%		042008	Expense - Admin Legal Expenses	CEO	20,000	12,752	-	7,248
85%		042009	Expense - Admin Staff Training	MCC	20,000	16,984	-	3,016
74%		042010	Expense - Admin Printing & Stationery	MCC	8,000	5,956	-	2,044
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
88%		042013	Expense - Admin Staff Uniform	MCC	4,100	3,591	-	509
76%		042015	Expense - Admin Insurance Premium	MCC	23,189	17,661	-	5,528
99%		042016	Expense - Admin Subscriptions	MCC	1,800	1,774	-	26
56%		042017	Expense - Admin Advertising	MCC	2,000	1,110	-	890
83%		042018	Expense - Admin Postage & Freight	MCC	3,000	2,477	-	523
80%		042019	Expense - Bank Charges	MCC	200	159	-	41
74%		042020	Expense - Admin Vehicle Expenses	MCC	12,000	8,864	-	3,136
151%		042021	Expense - Unders & Overs	MCC	1	2	-	(1)
17%		042022	Expense - Other Admin Office Exp	MCC	2,000	346	-	1,654
99%		042023	Expense - Merchant & Bank Fees	MCC	5,500	5,432	-	68
105%		042024	Expense - Website Upgrade	CDO	16,000	16,800	-	(800)
79%		042025	Expense - Software Upgrade	MCC	10,000	7,945	-	2,055
97%		042051	Expense - Admin Housing Allowance	MCC	17,000	16,521	-	479
101%		042052	Expense - Admin Employee Expenses	MCC	740,000	746,672	-	(6,672)
33%		042053	Expense - HR Expenses	MCC	17,000	5,686	-	11,314
109%		042055	Expense - Admin Computers	MCC	8,000	8,721	-	(721)
20%		042057	Expense - Desks/Chairs/Office Equipment	MCC	6,000	1,204	-	4,796
132%		042090	Expense - Depreciation Administration	MCC	73,580	97,372	-	(23,792)
80%		042091	Expense - Loss on Sale of Assets Admin	MCC	8,200	6,519	-	1,681
97%		042099	Expense - Administration Costs Allocated	MCC	(1,186,591)	(1,148,422)	-	(38,169)
<b>042 Total Governance - General - Operating Expenditure</b>			<b>\$ -</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3)</b>	

<b>042 Governance - General - Operating Revenue</b>							
042101	Revenue - Admin Reimbursements	MCC	100	1,545	-	-	-
042102	Revenue - Photocopying Charges	MCC	100	103	-	-	-
042103	Revenue - Secretarial / Other Charges	MCC	100	65	-	-	-
042107	Revenue - Paid Parental Leave Reimbursement	MCC	-	13,570	-	-	-
042109	Revenue - Property Insurance Reimbursements	MCC	37,000	85,868	-	-	-
042199	Revenue - Profit on Sale of Assets Admin	MCC	-	4,169	-	-	-
<b>042 Total Governance - General - Operating Revenue</b>			<b>\$ 37,300</b>	<b>\$ 105,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

% of  
Completion



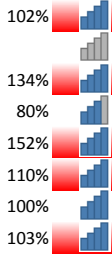
**043 Other Governance - Operating Expenditure**  
043001 Expense - Adverse Event Plan  
**043 Total Other Governance - Operating Expenditure**

**04 TOTAL GOVERNANCE - OPERATING EXPENDITURE**

**04 TOTAL GOVERNANCE - OPERATING REVENUE**

**05 LAW, ORDER & PUBLIC SAFETY**

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

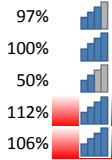


051002 Expense - ESL Maintenance Vehicles & Trailers  
051003 Expense - ESL Maintenance Plant & Equipment  
051004 Expense - ESL Maintenance Land & Buildings  
051005 Expense - ESL Clothing & Accessories  
051006 Expense - ESL Utilities, Rates & Taxes  
051007 Expense - ESL Other Goods & Services  
051008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

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

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

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

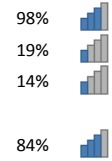


051000 Expense - Administration Allocation Fire Prevention  
051010 Expense - Council Fire Prevention  
051011 Expense - Council Fire Maps  
051090 Expense - Depreciation Fire Prevention  
**051 Total Fire Prevention (Council) - Operating Expenditure**

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

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

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

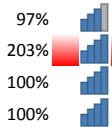


051020 Expense - CESM Employee Expenses  
051021 Expense - CESM Administration Expenses  
051022 Expense - CESM Vehicle Expenses  
051023 Expense - CESM Vehicle Interest Expense on Lease  
**051 Total Fire Prevention (CESM) - Operating Expenditure**

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

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

**052 Animal Control - Operating Expenditure**



052000 Expense - Administration Allocation Animal Control  
052001 Expense - Pound Maintenance  
052002 Expense - Animal Control  
**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 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
CEO	30,000	30,000	-	-
	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ 548,323</b>	<b>\$ 471,334</b>	<b>\$ -</b>	
	<b>\$ 44,400</b>	<b>\$ 112,321</b>	<b>\$ -</b>	
ESO	20,000	20,428	-	(428)
ESO	100	-	-	100
ESO	5,000	6,677	-	(1,677)
ESO	6,000	4,815	-	1,185
ESO	1,500	2,285	-	(785)
ESO	3,594	3,954	-	(360)
MCC	35,692	35,692	-	0
	<b>\$ 71,886</b>	<b>\$ 73,849</b>	<b>\$ -</b>	<b>\$ (1,963)</b>
MCC	71,886	71,886	-	
MCC	4,000	4,000	-	
	<b>\$ 75,886</b>	<b>\$ 75,886</b>	<b>\$ -</b>	
MCC	58,122	56,388	-	1,734
MOW	30,000	29,956	-	44
MCC	1,000	500	-	500
MCC	121,210	135,666	-	(14,456)
	<b>\$ 210,332</b>	<b>\$ 222,510</b>	<b>\$ -</b>	<b>\$ (12,178)</b>
MCC	100	109	-	
	<b>\$ 100</b>	<b>\$ 109</b>	<b>\$ -</b>	
MCC	120,830	118,813	-	2,017
MCC	6,800	1,264	-	5,536
MCC	20,000	2,709	-	17,291
MCC	-	946	-	(946)
	<b>\$ 147,630</b>	<b>\$ 123,732</b>	<b>\$ -</b>	<b>\$ 23,898</b>
MCC	129,324	120,911	-	
	<b>\$ 129,324</b>	<b>\$ 120,911</b>	<b>\$ -</b>	
MCC	25,214	24,462	-	752
MOW	500	1,016	-	(516)
MOW	60,000	59,973	-	27
	<b>\$ 85,714</b>	<b>\$ 85,450</b>	<b>\$ -</b>	<b>\$ 264</b>
MCC	200	-	-	
MCC	1,500	2,116	-	
MCC	200	300	-	
MCC	300	170	-	
	<b>\$ 2,200</b>	<b>\$ 2,586</b>	<b>\$ -</b>	

% of  
Completion

		Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)		
<b>053 Other Law, Order &amp; Public Safety - Operating Expenditure</b>								
97%		053000	Expense - Administration Allocation Other Law Order & P	MCC	47,350	45,937	-	1,413
25%		053001	Expense - Local Laws	CEO	5,000	1,241	-	3,759
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	-	102	-	(102)
90%		<b>053 Total Other Law, Order &amp; Public Safety - Operating Expenditure</b>			<b>\$ 58,850</b>	<b>\$ 52,835</b>	<b>\$ -</b>	<b>\$ 6,015</b>
<b>053 Other Law, Order &amp; Public Safety - Operating Revenue</b>								
		053103	Revenue - Infringements	MCC	3,000	4,735	-	
		053101	Revenue - Community Safety Funding	MCC	1,846	1,846	-	
		<b>053 Total Other Law, Order &amp; Public Safety - Operating Revenue</b>			<b>\$ 4,846</b>	<b>\$ 6,581</b>	<b>\$ -</b>	
<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING EXPENDITURE</b>					<b>\$ 574,412</b>	<b>\$ 558,377</b>	<b>\$ -</b>	
<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING REVENUE</b>					<b>\$ 212,356</b>	<b>\$ 206,073</b>	<b>\$ -</b>	
<b>07 HEALTH</b>								
<b>074 Preventative Services - Administration &amp; Inspection - Operating Expenditure</b>								
97%		074000	Expense - Administration Allocation Preventative Services	MCC	13,850	13,437	-	413
101%		074001	Expense - Contract EHO	CEO	12,000	12,065	-	(65)
46%		074002	Expense - Control Expenses Other	CEO	500	232	-	269
98%		<b>074 Total Preventative Services - Administration &amp; Inspection - Oper</b>			<b>\$ 26,350</b>	<b>\$ 25,733</b>	<b>\$ -</b>	<b>\$ 617</b>
<b>074 Preventative Services - Administration &amp; Inspection - Operating Revenue</b>								
		074102	Revenue - Septic Permit To Use Fee	MCC	400	858	-	
		<b>074 Total Preventative Services - Administration &amp; Inspection - Oper</b>			<b>\$ 400</b>	<b>\$ 858</b>	<b>\$ -</b>	
<b>075 Preventative Services - Pest Control - Operating Expenditure</b>								
100%		075000	Expense - Mosquito Control	MOW	3,000	3,000	-	(0)
100%		<b>075 Total Preventative Services - Pest Control - Operating Expendit</b>			<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>077 Other Health - Operating Expenditure</b>								
97%		077000	Expense - Administration Allocation Other Health	MCC	12,074	11,714	-	360
		077001	Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
43%		077004	Expense - Frankland River Medical Service	MCC	7,000	3,000	-	4,000
61%		<b>077 Total Other Health - Operating Expenditure</b>			<b>\$ 24,074</b>	<b>\$ 14,714</b>	<b>\$ -</b>	<b>\$ 9,360</b>
<b>077 Other Health - Operating Revenue</b>								
		077100	Revenue - Food Act Registration	MCC	50	150	-	
		<b>077 Total Other Health - Operating Revenue</b>			<b>\$ 50</b>	<b>\$ 150</b>	<b>\$ -</b>	
<b>07 TOTAL HEALTH - OPERATING EXPENDITURE</b>					<b>\$ 53,424</b>	<b>\$ 43,447</b>	<b>\$ -</b>	
<b>07 TOTAL HEALTH - OPERATING REVENUE</b>					<b>\$ 450</b>	<b>\$ 1,008</b>		
<b>08 EDUCATION &amp; WELFARE</b>								
<b>082 Other Education - Operating Expenditure</b>								
97%		082000	Expense - Administration Allocation Other Education	MCC	34,210	33,189	-	1,021
100%		082002	Expense - Youth Activities	CDO	14,312	14,312	-	(0)
40%		082004	Expense - Community Activities	CDO	5,000	1,988	-	3,012
92%		<b>082 Total Other Education - Operating Expenditure</b>			<b>\$ 53,522</b>	<b>\$ 49,490</b>	<b>\$ -</b>	<b>\$ 4,032</b>
<b>082 Other Education - Operating Revenue</b>								
		082101	Revenue - Youth Activities Funding	CDO	8,000	8,000	-	
		<b>082 Total Other Education - Operating Revenue</b>			<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	



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		Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)		
<b>084 Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>								
97%		084000	Expense - Administration Allocation Seniors Activities	MCC	45,811	44,443	-	1,368
		084001	Expense - Seniors Activities	CDO	-	-	-	-
97%		<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>			<b>\$ 45,811</b>	<b>\$ 44,443</b>	<b>\$ -</b>	<b>\$ 1,368</b>
<b>084 Aged &amp; Disabled - Senior Activities - Operating Revenue</b>								
		084100	Revenue - Seniors Activities Funding	CDO	-	-	-	-
		<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Revenue</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>086 Other Welfare - Operating Expenditure</b>								
97%		086000	Expense - Administration Allocation Other Welfare	MCC	11,838	11,484	-	354
63%		086002	Expense - Donations Other Welfare	CEO	800	500	-	300
100%		086007	Expense - Smart Start Program	MCC	24,000	24,000	-	-
131%		086090	Expense - Depreciation Other Welfare	MCC	2,500	3,270	-	(770)
100%		<b>086 Total Other Welfare - Operating Expenditure</b>			<b>\$ 39,138</b>	<b>\$ 39,254</b>	<b>\$ -</b>	<b>\$ (116)</b>
<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING EXPENDITURE</b>					<b>\$ 138,471</b>	<b>\$ 133,187</b>	<b>\$ -</b>	
<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING REVENUE</b>					<b>\$ 8,000</b>	<b>\$ 8,000</b>		
<b>09 HOUSING</b>								
<b>091 Staff Housing - Operating Expenditure</b>								
97%		091000	Expense - Administration Allocation Staff Housing	MCC	25,687	24,921	-	766
107%		091002	Expense - Staff Housing Utilities	MCC	38,415	41,028	-	(2,613)
108%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	17,385	18,775	-	(1,390)
78%		091004	Expense - Interest on Loan 75, Currie St Units	MCC	947	740	-	207
91%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re:	MCC	6,431	5,879	-	552
103%		<b>091 Total Staff Housing - Operating Expenditure</b>			<b>\$ 88,865</b>	<b>\$ 91,342</b>	<b>\$ -</b>	<b>\$ (2,477)</b>
<b>091 Staff Housing - Operating Revenue</b>								
		091100	Revenue - Staff Housing Rent	MCC	60,000	72,938	-	-
		091101	Revenue - Staff Housing Reimbursements	MCC	2,500	7,394	-	-
		091199	Revenue - Profit on Sale of Assets Staff Housing	MCC	17,000	-	-	-
		<b>091 Total Staff Housing - Operating Revenue</b>			<b>\$ 79,500</b>	<b>\$ 80,331</b>	<b>\$ -</b>	<b>\$ -</b>
<b>092 Other Housing - Operating Expenditure</b>								
97%		092000	Expense - Administration Allocation Other Housing	MCC	4,143	4,020	-	123
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 Maint	MCC	2,200	1,962	-	238
88%		<b>092 Total Other Housing - Operating Expenditure</b>			<b>\$ 9,343</b>	<b>\$ 8,237</b>	<b>\$ -</b>	<b>\$ 1,106</b>
<b>092 Other Housing - Operating Revenue</b>								
		092100	Revenue - 9 Mason St - GROH	MCC	14,600	14,600	-	-
		<b>092 Total Other Housing - Operating Revenue</b>			<b>\$ 14,600</b>	<b>\$ 14,600</b>	<b>\$ -</b>	<b>\$ -</b>
<b>09 TOTAL HOUSING - OPERATING EXPENDITURE</b>					<b>\$ 98,208</b>	<b>\$ 99,579</b>	<b>\$ -</b>	
<b>09 TOTAL HOUSING - OPERATING REVENUE</b>					<b>\$ 94,100</b>	<b>\$ 94,931</b>		
<b>10 COMMUNITY AMENITIES</b>								
<b>101 Sanitation - Household Waste - Operating Expenditure</b>								
97%		101000	Expense - Administration Allocation Household Waste	MCC	23,675	22,968	-	707
96%		101001	Expense - Recycling Waste Collection	MOW	27,000	25,951	-	1,049
104%		101002	Expense - Waste Site Maintenance	MOW	175,000	181,258	-	(6,258)
115%		101003	Expense - Purchase of Bins	MOW	500	576	-	(76)
0%		101004	Expense - Drum Muster	MOW	3,500	15	-	3,485
98%		101006	Expense - Domestic Waste Collection	MOW	32,000	31,268	-	732
104%		101090	Expense - Depreciation Household Waste	MCC	1,980	2,051	-	(71)
100%		<b>Total Sanitation - Household Waste - Operating Expenditure</b>			<b>\$ 263,655</b>	<b>\$ 264,087</b>	<b>\$ -</b>	<b>\$ (432)</b>

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		Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
<b>101 Sanitation - Household Waste - Operating Revenue</b>						
	101100	Revenue - Recycling Removal Charges	MCC	34,250	34,277	-
	101101	Revenue - Waste Removal Charges	MCC	47,600	47,669	-
	101102	Revenue - Sale of Bins	MCC	500	900	-
	101103	Revenue - Drum Muster	MOW	3,500	527	-
	101105	Revenue - Sale of Waste Facility Passes	MCC	400	336	-
	<b>101 Total Sanitation - Household Waste - Operating Revenue</b>			<b>\$ 86,250</b>	<b>\$ 83,709</b>	<b>\$ -</b>
<b>102 Sanitation - Other - Operating Expenditure</b>						
97%	102000	Expense - Administration Allocation Sanitation Other	MCC	2,368	2,297	- 71
107%	102002	Expense - Street Bins	MOW	16,000	17,097	- (1,097)
106%	<b>102 Total Sanitation - Other - Operating Expenditure</b>			<b>\$ 18,368</b>	<b>\$ 19,394</b>	<b>\$ - \$ (1,026)</b>
<b>103 Sewerage - Operating Revenue</b>						
	103102	Revenue - Septic Application Fees	MCC	500	944	-
	<b>103 Total Sewerage - Operating Revenue</b>			<b>\$ 500</b>	<b>\$ 944</b>	<b>\$ -</b>
<b>105 Protection Of Environment - Operating Expenditure</b>						
97%	105000	Expense - Administration Allocation Protection Of Environ	MCC	10,180	9,876	- 304
100%	105001	Expense - Gillamii Centre Funding	MCC	60,000	60,000	-
82%	105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	5,600	4,609	- 991
	105090	Expense - Depreciation Protection of Environment	MCC	-	2,083	- (2,083)
101%	<b>105 Total Protection Of Environment - Operating Expenditure</b>			<b>\$ 75,780</b>	<b>\$ 76,569</b>	<b>\$ - \$ (789)</b>
<b>105 Protection Of Environment - Operating Revenue</b>						
	105101	Revenue - Reimbursements Gillamii Centre	MCC	5,600	4,609	-
	<b>105 Total Protection Of Environment - Operating Revenue</b>			<b>\$ 5,600</b>	<b>\$ 4,609</b>	<b>\$ -</b>
<b>106 Town Planning &amp; Regional Development - Operating Expenditure</b>						
97%	106000	Expense - Administration Allocation TP & Regional Develc	MCC	71,972	69,824	- 2,148
94%	106001	Expense - Town Planning Fees	CEO	35,000	32,813	- 2,188
96%	<b>106 Total Town Planning &amp; Regional Development - Operating Expen</b>			<b>\$ 106,972</b>	<b>\$ 102,637</b>	<b>\$ - \$ 4,335</b>
<b>106 Town Planning &amp; Regional Development - Operating Revenue</b>						
	106101	Revenue - Application Fees (Town Planning)	MCC	8,000	5,320	-
	<b>106 Total Town Planning &amp; Regional Development - Operating Reven</b>			<b>\$ 8,000</b>	<b>\$ 5,320</b>	<b>\$ -</b>
<b>107 Other Community Amenities - Operating Expenditure</b>						
97%	107000	Expense - Administration Allocation Other Community An	MCC	20,479	19,868	- 611
104%	107001	Expense - Public Conveniences	MOW	47,000	48,927	- (1,927)
100%	107002	Expense - Cemeteries	MOW	15,000	15,006	- (6)
100%	107009	Expense - Darwinia Units Reimbursed Expenses	MCC	7,560	7,560	-
152%	107090	Expense - Depreciation Other Community Amenities	MCC	45,900	69,780	- (23,880)
119%	<b>107 Total Other Community Amenities - Operating Expenditure</b>			<b>\$ 135,939</b>	<b>\$ 161,141</b>	<b>\$ - \$ (25,202)</b>
<b>107 Other Community Amenities - Operating Revenue</b>						
	107101	Revenue - Cemetery Fees	MCC	1,500	1,008	-
	107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	-	-	-
	107104	Revenue - Reimbursement Darwinia	MCC	4,400	10,770	-
	<b>107 Total Other Community Amenities - Operating Revenue</b>			<b>\$ 5,900</b>	<b>\$ 11,778</b>	<b>\$ -</b>
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE</b>				<b>\$ 600,714</b>	<b>\$ 623,826</b>	<b>\$ -</b>
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE</b>				<b>\$ 106,250</b>	<b>\$ 106,361</b>	

**11 RECREATION & CULTURE**

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

97%		111000	Expense - Administration Allocation Public Halls & Civic C	MCC	50,191	48,693	-	1,498
101%		111001	Expense - Cranbrook Hall Operating	MCC	10,000	10,148	-	(148)
75%		111002	Expense - Cranbrook Hall Building Maintenance Schedule	MCC	6,000	4,492	-	1,508
99%		111003	Expense - Frankland River Hall Operating	MCC	10,000	9,942	-	58
93%		111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	2,324	-	176
99%		111007	Expense - Frankland River Community Centre Operating	MCC	20,000	19,881	-	119
98%		111008	Expense - Frankland River Community Centre Building Ma	MCC	4,500	4,411	-	89
79%		111010	Expense - Other Halls	MCC	6,000	4,718	-	1,282
83%		111014	Expense - Interest Loan 76 Frederick Square Pavilion	MCC	747	616	-	131
102%		111015	Expense - Cranbrook Regional Community Hub	MCC	36,000	36,885	-	(885)
48%		111016	Expense - Cranbrook Community Gym	MCC	3,000	1,447	-	1,553
99%		111017	Expense - Earthquake Damage	MCC	57,000	56,490	-	510
90%		111090	Expense - Depreciation Public Halls & Civic Centres	MCC	138,000	124,250	-	13,750
94%		<b>111 Total Public Halls &amp; Civic Centres - Operating Expenditure</b>			<b>\$ 343,938</b>	<b>\$ 324,298</b>	<b>\$ -</b>	<b>\$ 19,640</b>

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

111101	Revenue - Cranbrook Hall	MCC	400	991	-
111102	Revenue - Frankland River Hall	MCC	100	527	-
111104	Revenue - Frankland River Community Centre	MCC	2,000	1,741	-
111105	Revenue - Reimbursement Halls	MCC	100	375	-
111107	Revenue - Cranbrook Regional Community Hub	MCC	3,500	2,409	-
111108	Revenue - Gym Memberships	MCC	4,000	4,809	-
<b>111 Total Public Halls &amp; Civic Centres - Operating Revenue</b>			<b>\$ 10,100</b>	<b>\$ 10,853</b>	<b>\$ -</b>

**112 Swimming Areas and Beaches - Operating Expenditure**

97%		112000	Expense - Administration Allocation Swimming Areas and	MCC	10,654	10,336	-	318
		112001	Expense - Lakes Upgrade Plan	MOW	-	-	-	-
100%		112002	Expense - Lake Maintenance & Operating	MOW	40,000	40,074	-	(74)
96%		112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,500	3,375	-	125
99%		<b>112 Total Swimming Areas and Beaches - Operating Expenditure</b>			<b>\$ 54,154</b>	<b>\$ 53,785</b>	<b>\$ -</b>	<b>\$ 369</b>

**112 Swimming Areas and Beaches - Operating Revenue**

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

**113 Other Recreation & Sport - Operating Expenditure**

97%		113000	Expense - Administration Allocation Other Recreation & S	MCC	31,014	30,089	-	925
101%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	151,293	-	(1,293)
100%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	80,287	-	(287)
112%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	7,854	-	(854)
103%		113004	Expense - Frederick Square Operating	MOW	40,000	41,022	-	(1,022)
117%		113007	Expense - Horse Paddocks	MOW	3,000	3,517	-	(517)
100%		113012	Expense - Frankland River Recreation Operating	MOW	40,000	40,099	-	(99)
		113016	Expense - Regional Trails Master Plan	CDO	-	-	-	-
47%		113019	Expense - Cranbrook Playground	CDO	22,000	10,318	-	11,682
100%		113020	Expense - Community Grant Round	CDO	21,181	21,181	-	0
95%		113090	Expense - Depreciation Other Recreation & Sport	MCC	84,400	80,219	-	4,181
97%		<b>113 Total Other Recreation &amp; Sport - Operating Expenditure</b>			<b>\$ 478,595</b>	<b>\$ 465,879</b>	<b>\$ -</b>	<b>\$ 12,716</b>

**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	-
<b>113 Total Other Recreation &amp; Sport - Operating Revenue</b>			<b>\$ 9,500</b>	<b>\$ 9,182</b>	<b>\$ -</b>

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		Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)		
<b>115 Libraries - Operating Expenditure</b>								
97%		115000	Expense - Administration Allocation Library	MCC	8,286	8,039	-	247
97%		115001	Expense - Frankland River Library	MCC	40,000	38,865	-	1,135
89%		115007	Expense - Cranbrook Library	MCC	14,000	12,420	-	1,580
95%		<b>115 Total Libraries - Operating Expenditure</b>			<b>\$ 62,286</b>	<b>\$ 59,324</b>	<b>\$ -</b>	<b>\$ 2,962</b>
<b>115 Libraries - Operating Revenue</b>								
		115101	Revenue - Library Reimbursements	MCC	6,000	4,778	-	
		<b>115 Total Libraries - Operating Revenue</b>			<b>\$ 6,000</b>	<b>\$ 4,778</b>	<b>\$ -</b>	
<b>116 Other Culture - Operating Expenditure</b>								
97%		116000	Expense - Administration Allocation Other Culture	MCC	18,230	17,686	-	544
62%		116002	Expense - Cranbrook Museum	MCC	3,500	2,160	-	1,340
100%		116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,500	2,509	-	(9)
51%		116006	Expense - ANZAC	CEO	500	255	-	245
100%		116007	Expense - ANZAC Books	CDO	4,628	4,628	-	(0)
116%		116090	Expense - Depreciation Other Culture	MCC	550	637	-	(87)
93%		<b>116 Total Other Culture - Operating Expenditure</b>			<b>\$ 29,908</b>	<b>\$ 27,874</b>	<b>\$ -</b>	<b>\$ 2,034</b>
<b>116 Other Culture - Operating Revenue</b>								
		116101	Revenue - Sale of History Books	MCC	100	193	-	
		116102	Revenue - Sale of ANZAC Book	MCC	1,000	584	-	
		<b>116 Total Other Culture - Operating Revenue</b>			<b>\$ 1,100</b>	<b>\$ 777</b>	<b>\$ -</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING EXPENDITURE</b>					<b>\$ 968,881</b>	<b>\$ 931,159</b>	<b>\$ -</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING REVENUE</b>					<b>\$ 27,700</b>	<b>\$ 26,708</b>		
<b>12 TRANSPORT</b>								
<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Expenditure</b>								
97%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	59,779	57,995	-	1,784
94%		122001	Expense - Street Lighting	MCC	19,800	18,527	-	1,273
107%		122002	Expense - Road Maintenance	MOW	1,000,000	1,065,244	-	(65,244)
101%		122003	Expense - Depot Maintenance	MOW	65,000	65,783	-	(783)
100%		122007	Expense - RAMM	MOW	9,046	9,046	-	0
100%		122016	Expense - Insurance on Bridges	MCC	40,000	39,981	-	19
76%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,612,000	1,224,762	-	387,238
84%		122091	Expense - Loss on Sale of Assets Transport	MCC	6,500	5,451	-	1,049
88%		<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Ex</b>			<b>\$ 2,812,125</b>	<b>\$ 2,486,790</b>	<b>\$ -</b>	<b>\$ 325,335</b>
<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Revenue</b>								
		122101	Revenue - MRWA Streetlighting Contribution	MCC	1,612	1,678	-	
		122102	Revenue - Grant - MRWA Direct Grants	MCC	158,956	158,956	-	
		122199	Revenue - Profit on Sale of Assets Transport	MCC	10,000	13,221	-	
		<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Re</b>			<b>\$ 170,568</b>	<b>\$ 173,855</b>	<b>\$ -</b>	
<b>125 Traffic Control - Operating Expenditure</b>								
97%		125000	Expense - Administration Allocation Traffic Control	MCC	91,859	89,118	-	2,741
23%		125001	Expense - DoT Licensing Expenses	MCC	2,500	578	-	1,922
106%		125002	Expense - DoT Licensing Employee Expenses	MCC	52,000	55,198	-	(3,198)
99%		<b>125 Total Traffic Control - Operating Expenditure</b>			<b>\$ 146,359</b>	<b>\$ 144,894</b>	<b>\$ -</b>	<b>\$ 1,465</b>
<b>125 Traffic Control - Operating Revenue</b>								
		125100	Revenue - DoT Licensing Commission	MCC	11,000	13,150	-	
		125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	-	-	
		<b>125 Total Traffic Control - Operating Revenue</b>			<b>\$ 12,000</b>	<b>\$ 13,150</b>	<b>\$ -</b>	
<b>126 Aerodromes - Operating Expenditure</b>								
123%		126000	Expense - Airstrip Maintenance	MOW	6,000	7,408	-	(1,408)
123%		<b>126 Total Aerodromes - Operating Expenditure</b>			<b>\$ 6,000</b>	<b>\$ 7,408</b>	<b>\$ -</b>	<b>\$ (1,408)</b>

			Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
<b>12 TOTAL TRANSPORT - OPERATING EXPENDITURE</b>				<b>\$ 2,964,484</b>	<b>\$ 2,639,092</b>	<b>\$ -</b>	
<b>12 TOTAL TRANSPORT - OPERATING REVENUE</b>				<b>\$ 182,568</b>	<b>\$ 187,005</b>		
<b>13 ECONOMIC SERVICES</b>							
<b>131 Rural Services - Operating Expenditure</b>							
97%		131000	Expense - Administration Allocation Rural Services	MCC	592	574	- 18
100%		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	1,500	-
91%		131004	Expense - Drought Relief	MOW	3,000	2,719	- 281
94%		<b>131 Total Rural Services - Operating Expenditure</b>			<b>\$ 5,092</b>	<b>\$ 4,793</b>	<b>\$ - \$ 299</b>
<b>132 Tourism &amp; Area Promotion - Operating Expenditure</b>							
97%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	33,382	32,386	- 996
114%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	102,826	- (12,826)
100%		132004	Expense - Frankland River Caravan Park	MOW	40,000	39,921	- 79
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
66%		132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	6,571	- 3,429
80%		132015	Expense - CBH Accommodation Unit Profit Share Paymen	MOW	10,000	8,015	- 1,985
109%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	21,878	- (1,878)
99%		132020	Expense - Community Assistance Donation (CB Show Pre)	MOW	5,000	4,974	- 26
101%		132090	Expense - Depreciation Tourism & Area Promotion	MCC	14,200	14,304	- (104)
99%		<b>132 Total Tourism &amp; Area Promotion - Operating Expenditure</b>			<b>\$ 257,082</b>	<b>\$ 253,226</b>	<b>\$ - \$ 3,856</b>
<b>132 Tourism &amp; Area Promotion - Operating Revenue</b>							
		132101	Revenue - Cranbrook Caravan Park Charges	MOW	62,000	63,004	
		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	22,600	
		132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	21,878	
		132111	Revenue - RV Park	MOW	100	77	
		<b>132 Total Tourism &amp; Area Promotion - Operating Revenue</b>			<b>\$ 144,150</b>	<b>\$ 126,418</b>	
<b>133 Building Control - Operating Expenditure</b>							
97%		133000	Expense - Administration Allocation Building Control	MCC	13,850	13,437	- 413
94%		133001	Expense - Contract Building Surveyor	CEO	20,000	18,851	- 1,149
100%		133010	Expense - Building Surveyor Employee Expenses	MCC	50,000	49,774	- 226
63%		133011	Expense - Building Surveyor Vehicle & Other Expenses	MCC	4,000	2,505	- 1,495
96%		<b>133 Total Building Control - Operating Expenditure</b>			<b>\$ 87,850</b>	<b>\$ 84,567</b>	<b>\$ - \$ 3,283</b>
<b>133 Building Control - Operating Revenue</b>							
		133100	Revenue - Building Permits	MCC	5,000	6,940	-
		133101	Revenue - BCITF Commissions	MCC	50	33	-
		133102	Revenue - BSL Commissions	MCC	50	120	-
		133110	Revenue - Building Surveyor Contributions & Reimbursen	MCC	10,000	8,091	-
		<b>133 Total Building Control - Operating Revenue</b>			<b>\$ 15,100</b>	<b>\$ 15,185</b>	<b>\$ -</b>
<b>136 Other Economic Services - Operating Expenditure</b>							
97%		136000	Expense - Administration Allocation Other Economic Serv	MCC	9,470	9,187	- 283
60%		136002	Expense - Water Supplies Standpipes	MOW	3,000	1,787	- 1,213
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	-	485	- (485)
84%		<b>136 Total Other Economic Services - Operating Expenditure</b>			<b>\$ 15,170</b>	<b>\$ 12,811</b>	<b>\$ - \$ 2,359</b>

% of  
Completion

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

**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	-	
<b>136 Total Other Economic Services - Operating Revenue</b>			<b>\$ 1,700</b>	<b>\$ 1,879</b>	<b>\$ -</b>	

**13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE**

<b>\$ 365,194</b>	<b>\$ 355,397</b>	<b>\$ -</b>
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**13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE**

<b>\$ 160,950</b>	<b>\$ 143,482</b>
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**14 OTHER PROPERTY & SERVICES**

**141 Private Works - Operating Expenditure**

97%		141000	Expense - Administration Allocation Private Works	MCC	8,641	8,384	-	257
98%		141001	Expense - Private Works	MOW	25,000	24,529	-	471
98%		<b>141 Total Private Works - Operating Expenditure</b>			<b>\$ 33,641</b>	<b>\$ 32,912</b>	<b>\$ -</b>	<b>\$ 729</b>

**141 Private Works - Operating Revenue**

141100	Revenue - Private Works Income	MOW	35,000	19,795	-	
<b>141 Total Private Works - Operating Revenue</b>			<b>\$ 35,000</b>	<b>\$ 19,795</b>	<b>\$ -</b>	

**142 Public Works Overheads - Operating Expenditure**

97%		142000	Expense - Administration Allocation Public Works Overhe	MCC	96,239	93,367	-	2,872
110%		142001	Expense - Sick Leave - Works Staff	MCC	36,820	40,547	-	(3,727)
111%		142002	Expense - Annual Leave - Works Staff	MCC	91,800	101,618	-	(9,818)
98%		142003	Expense - Long Service Leave - Works Staff	MCC	27,900	27,331	-	569
107%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	6,419	-	(419)
64%		142005	Expense - Allowances - Works Staff	MCC	13,600	8,680	-	4,920
89%		142008	Expense - Engineering Professional Services	MOW	5,000	4,435	-	565
103%		142009	Expense - Workers Compensation Insurance - Works Staff	MCC	39,270	40,550	-	(1,280)
98%		142011	Expense - Safety & Risk Management	CEO	20,000	19,695	-	305
100%		142012	Expense - Staff Training - Works Staff	MOW	40,000	39,994	-	6
102%		142014	Expense - Public Holiday - Works Staff	MCC	46,000	46,790	-	(790)
101%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	25,192	-	(192)
102%		142019	Expense - Housing Allowance - Works Staff	MCC	24,000	24,388	-	(388)
101%		142020	Expense - Works Employee Expenses	MCC	374,000	379,591	-	(5,591)
		142022	Expense - Advertising Public Works Overheads	MCC	2,000	-	-	2,000
91%		142024	Expense - Uniform Allowance - Works Staff	MCC	7,300	6,665	-	635
117%		142026	Expense - Works Telephones & Allowance	MCC	3,700	4,346	-	(646)
86%		142029	Expense - Works Staff Conference	MOW	7,000	6,001	-	999
126%		142090	Expense - Depreciation Public Works Overheads	MCC	56,500	70,915	-	(14,415)
103%		142099	Expense - Overheads Allocated to Works	MCC	(922,129)	(946,524)	-	24,395
<b>142 Total Public Works Overheads - Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

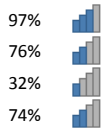
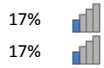
**142 Public Works Overheads - Operating Revenue**

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	-	-	
<b>142 Total Public Works Overheads - Operating Revenue</b>			<b>\$ 7,000</b>	<b>\$ 845</b>	<b>\$ -</b>	

**143 Plant Operation Costs - Operating Expenditure**

97%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	37,998	36,864	-	1,134
74%		143001	Expense - Fuel & Oils	MOW	193,000	143,398	-	49,602
96%		143003	Expense - Parts & Repairs	MOW	180,000	172,863	-	7,137
100%		143004	Expense - Depot Plant Maintenance	MOW	40,000	39,952	-	48
69%		143005	Expense - Insurances & Licences - Plant	MCC	59,740	41,173	-	18,567
96%		143014	Expense - Floating Plant and Loose Tools	MOW	17,000	16,363	-	637
117%		143090	Expense - Depreciation - Plant	MCC	310,000	363,863	-	(53,863)
97%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(837,738)	(814,475)	-	(23,263)
<b>143 Total Plant Operation Costs - Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

% of  
Completion



74%

	Resp Officer	Budget 30-Jun-21	Actual 30-Jun-21	Order Value 30-Jun-21	Variance Under/(Over)
<b>143 Plant Operation Costs - Operating Revenue</b>					
143100	MOW	100	-	-	
143102	MCC	5,000	8,533	-	
<b>143 Total Plant Operation Costs - Operating Revenue</b>		<b>\$ 5,100</b>	<b>\$ 8,533</b>	<b>\$ -</b>	
<b>144 Stock Fuels &amp; Oils - Operating Revenue</b>					
144100	MCC	45,000	36,990	-	
<b>144 Total Stock Fuels &amp; Oils - Operating Revenue</b>		<b>\$ 45,000</b>	<b>\$ 36,990</b>	<b>\$ -</b>	
<b>146 Salaries &amp; Wages - Operating Expenditure</b>					
146002	MCC	10,000	1,703	-	8,297
<b>146 Total Salaries &amp; Wages - Operating Expenditure</b>		<b>\$ 10,000</b>	<b>\$ 1,703</b>	<b>\$ -</b>	<b>\$ 8,297</b>
<b>146 Salaries &amp; Wages - Operating Revenue</b>					
146100	MCC	10,000	1,839	-	
<b>146 Total Salaries &amp; Wages - Operating Revenue</b>		<b>\$ 10,000</b>	<b>\$ 1,839</b>	<b>\$ -</b>	
<b>147 Unclassified - Operating Expenditure</b>					
147000	MCC	5,445	5,283	-	162
147001	MCC	1,000	761	-	239
147005	CEO	3,000	955	-	2,045
<b>147 Total Unclassified - Operating Expenditure</b>		<b>\$ 9,445</b>	<b>\$ 6,999</b>	<b>\$ -</b>	<b>\$ 2,446</b>
<b>147 Unclassified - Operating Revenue</b>					
147101	MCC	1,000	897	-	
147198	MCC	-	1,939	-	
<b>147 Total Unclassified - Operating Revenue</b>		<b>\$ 1,000</b>	<b>\$ 2,836</b>		
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - OPERATING EXPENDITURE</b>		<b>\$ 53,086</b>	<b>\$ 41,614</b>	<b>\$ -</b>	
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - OPERATING REVENUE</b>		<b>\$ 103,100</b>	<b>\$ 70,839</b>		
<b>TOTAL OPERATING EXPENDITURE</b>		<b>\$6,504,407</b>	<b>\$6,026,934</b>	<b>\$0</b>	
<b>TOTAL OPERATING REVENUE</b>		<b>\$4,189,618</b>	<b>\$4,956,391</b>		