

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

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2020

Prepared by: Finance Administration Officer

Reviewed by: Manager of Finance & Administration

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

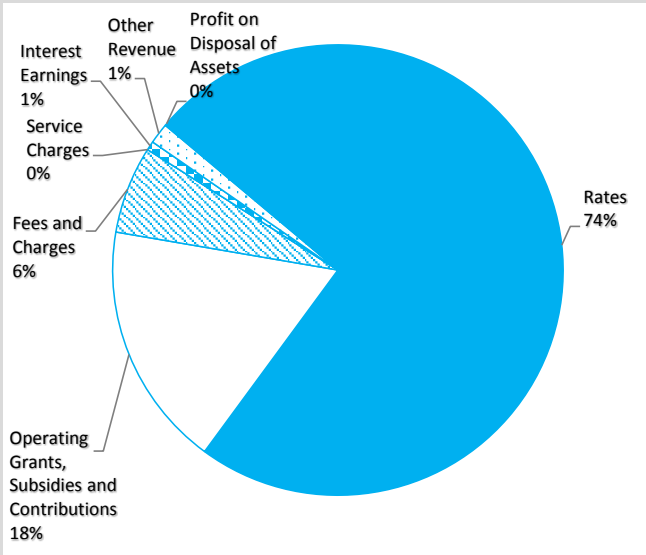
CRITICAL ACCOUNTING ESTIMATES

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

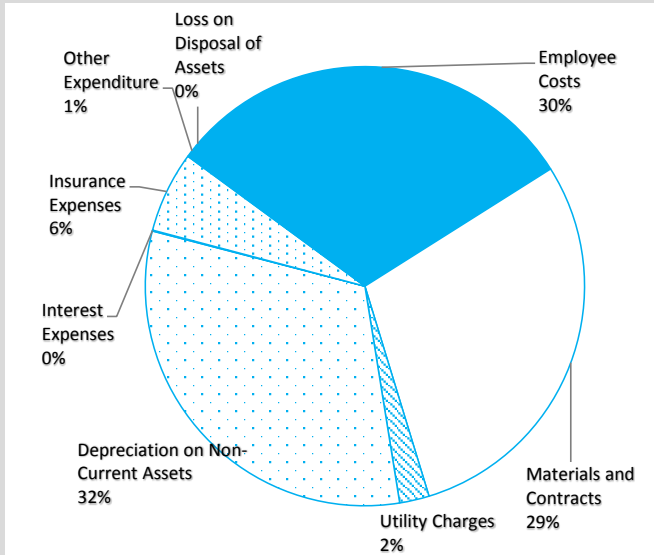
ROUNDING OFF FIGURES

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

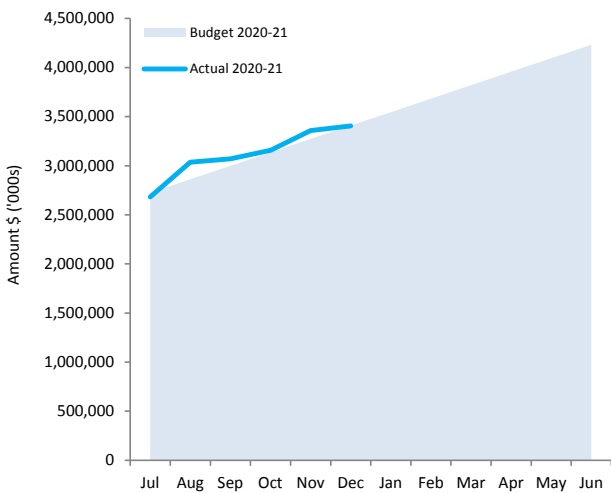
OPERATING REVENUE



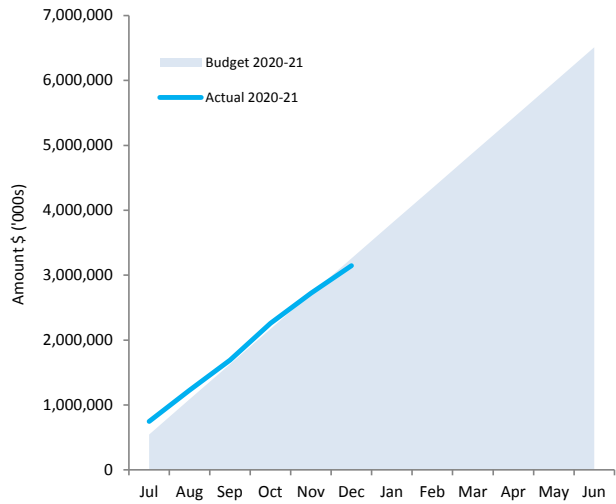
OPERATING EXPENSES



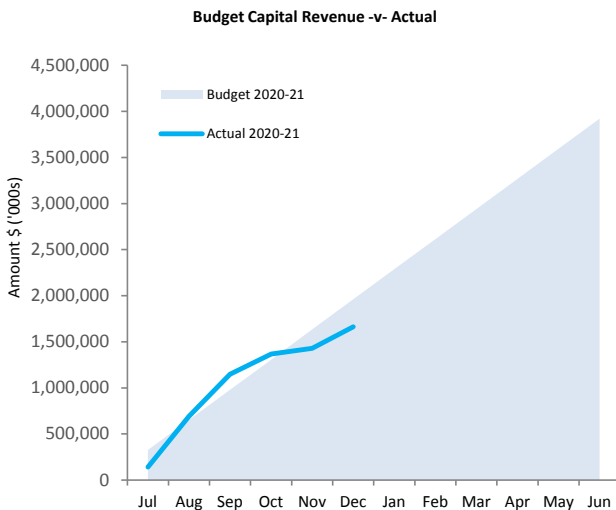
Budget Operating Revenues -v- Actual



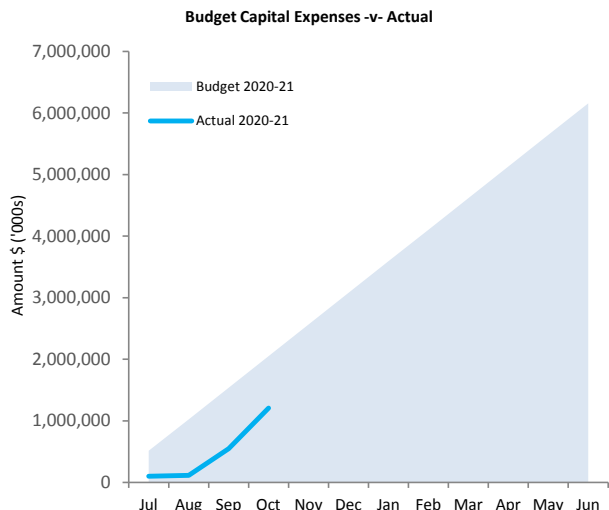
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2020

STATUTORY REPORTING PROGRAMS

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

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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	\$ 1,624,824	\$ 1,624,824	\$ 1,624,701	\$ (123)	% (0.01%)	
Revenue from operating activities							
Governance		40,400	20,200	6,191	(14,009)	(69.35%)	▼
General Purpose Funding		3,258,172	2,883,662	2,904,274	20,612	0.71%	
Law, Order and Public Safety		209,510	104,755	69,025	(35,730)	(34.11%)	▼
Health		450	225	372	147	65.33%	
Education and Welfare		10,000	5,000	8,000	3,000	60.00%	
Housing		93,100	46,550	47,263	713	1.53%	
Community Amenities		104,819	91,894	86,501	(5,393)	(5.87%)	
Recreation and Culture		34,700	17,350	18,467	1,117	6.44%	
Transport		182,568	91,284	175,293	84,009	92.03%	▲
Economic Services		190,750	95,375	56,160	(39,215)	(41.12%)	▼
Other Property and Services		106,100	53,050	33,680	(19,370)	(36.51%)	▼
		4,230,569	3,409,345	3,405,226	(4,119)		
Expenditure from operating activities							
Governance		(524,009)	(262,005)	(218,466)	43,539	16.62%	▼
General Purpose Funding		(139,210)	(69,605)	(68,689)	916	1.32%	
Law, Order and Public Safety		(552,912)	(276,456)	(304,210)	(27,754)	(10.04%)	▲
Health		(57,924)	(28,962)	(22,842)	6,120	21.13%	
Education and Welfare		(151,359)	(75,680)	(74,973)	707	0.93%	
Housing		(98,208)	(49,104)	(56,628)	(7,524)	(15.32%)	
Community Amenities		(621,754)	(310,877)	(331,000)	(20,123)	(6.47%)	
Recreation and Culture		(990,902)	(495,452)	(474,839)	20,613	4.16%	
Transport		(2,938,238)	(1,469,119)	(1,374,702)	94,417	6.43%	
Economic Services		(383,694)	(191,847)	(175,109)	16,738	8.72%	
Other Property and Services		(53,086)	(26,543)	(236,886)	(210,343)	(792.46%)	▲
		(6,511,296)	(3,255,650)	(3,338,344)	(82,694)		
Non-cash amounts excluded from operating activities	1(a)	2,452,020	1,226,010	1,055,330	(170,681)	(13.92%)	▼
Amount attributable to operating activities		1,796,117	3,004,529	2,746,913	(257,617)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	3,920,224	1,960,112	1,662,721	(297,391)	(15.17%)	▼
Proceeds from disposal of assets	7	480,000	231,982	231,982	0	0.00%	
Purchase of property, plant and equipment	8	(6,256,860)	(3,128,430)	(2,609,769)	518,661	16.58%	▼
Amount attributable to investing activities		(1,856,636)	(936,336)	(715,066)	221,270		
Financing Activities							
Repayment from Community Association loans	4	1,000	500	500	0	0.00%	
Transfer from Reserves	10	801,522	402,589	150,000	(252,589)	(62.74%)	▼
Repayment of Debentures	9	(67,595)	(51,566)	(51,566)	0	0.00%	
Transfer to Reserves	10	(674,408)	(492,763)	(492,763)	0	0.00%	
Amount attributable to financing activities		60,519	(141,240)	(393,829)	(252,589)		
Closing Funding Surplus / (Deficit)	1(c)	0	1,926,952	1,638,016			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2020

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	1,624,824	1,624,824	1,624,701	(123)	(0.01%)	
Revenue from operating activities							
Rates	6	2,509,152	2,509,152	2,509,440	288	0.01%	
Operating grants, subsidies and contributions	12(a)	1,034,484	517,242	600,006	82,764	16.00%	▲
Fees and charges		384,569	231,769	213,873	(17,896)	(7.72%)	
Interest earnings		53,200	26,600	21,948	(4,652)	(17.49%)	
Other revenue		222,164	111,082	50,452	(60,630)	(54.58%)	
Profit on disposal of assets	7	27,000	13,500	9,506	(3,994)	(29.59%)	
		4,230,569	3,409,345	3,405,225	(4,120)		
Expenditure from operating activities							
Employee costs		(1,629,232)	(814,616)	(989,722)	(175,106)	(21.50%)	▲
Materials and contracts		(1,936,083)	(968,042)	(976,438)	(8,396)	(0.87%)	
Utility charges		(172,300)	(86,150)	(72,849)	13,301	15.44%	▼
Depreciation on non-current assets		(2,464,320)	(1,232,160)	(1,054,208)	177,952	14.44%	▼
Interest expenses		(8,125)	(4,063)	(2,160)	1,903	46.84%	
Insurance expenses		(211,035)	(105,518)	(199,226)	(93,708)	(88.81%)	▲
Other expenditure		(75,501)	(37,751)	(33,114)	4,637	12.28%	
Loss on disposal of assets	7	(14,700)	(7,350)	(10,628)	(3,278)	(44.60%)	
		(6,511,296)	(3,255,650)	(3,338,345)	(82,695)		
Non-cash amounts excluded from operating activities							
	1(a)	2,452,020	1,226,010	1,055,330	(170,681)	(13.92%)	
Amount attributable to operating activities		1,796,117	3,004,529	2,746,911	(257,619)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	3,920,224	1,960,112	1,662,721	(297,391)	(15.17%)	▼
Proceeds from disposal of assets	7	480,000	231,982	231,982	0	0.00%	
Payments for property, plant and equipment	8	(6,256,860)	(3,128,430)	(2,609,769)	518,661	(16.58%)	▼
Amount attributable to investing activities		(1,856,636)	(936,336)	(715,066)	221,270		▼
Financing Activities							
Transfer from reserves	10	801,522	402,589	150,000	(252,589)	(62.74%)	
Repayments from Community Association Loans	4	1,000	500	500	0	0.00%	
Repayment of debentures	9	(67,595)	(51,566)	(51,566)	0	0.00%	
Transfer to reserves	10	(674,408)	(492,763)	(492,763)	0	0.00%	
Amount attributable to financing activities		60,519	(141,240)	(393,829)	(252,589)		
Closing Funding Surplus / (Deficit)	1(c)	0	1,926,952	1,638,016			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(27,000)	(13,500)	(9,506)
Add: Loss on asset disposals	7	14,700	7,350	10,628
Add: Depreciation on assets		2,464,320	1,232,160	1,054,208
Total non-cash items excluded from operating activities		2,452,020	1,226,010	1,055,330

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

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

		Last Year Closing 30 Jun 2020	This Year Opening 01 Jul 2020	Year to Date 31 Dec 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,793,285)	(2,793,285)	(3,136,050)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(500)
Add: Borrowings	9	67,595	67,595	16,030
Add: Provisions - employee	11	394,633	394,633	394,633
Total adjustments to net current assets		(2,332,057)	(2,332,057)	(2,725,887)

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

Current assets

Cash and cash equivalents	2	3,840,444	3,840,444	4,212,092
Rates receivables	3	50,226	50,226	479,876
Receivables	3	868,981	868,981	213,005
Other current assets	4	27,106	27,106	20,508

Less: Current liabilities

Payables	5	(367,770)	(352,710)	(150,916)
Borrowings	9	(67,595)	(67,595)	(16,030)
Provisions	11	(394,633)	(394,633)	(394,633)
Less: Total adjustments to net current assets	1(b)	(2,332,057)	(2,332,057)	(2,725,887)

Closing Funding Surplus / (Deficit) 1,624,701 1,639,762 1,638,017

Adjusted Closing Funding Surplus / (Deficit) **1,624,701** **1,639,762** **1,638,016**

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	73,915	0	0	73,915	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	1,001,626	0	0	1,001,626	Bendigo	0.15%	At Call
Cash On Hand	Cash and cash equivalents	500	0	0	500	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	528,900	0	528,900	Bendigo	0.15%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	2,607,151	0	2,607,151	Bendigo	1.20%	27/01/2021
Total		1,076,041	3,136,051	0	4,212,092			
Grand Total		1,076,041	3,136,051	0	4,212,092			

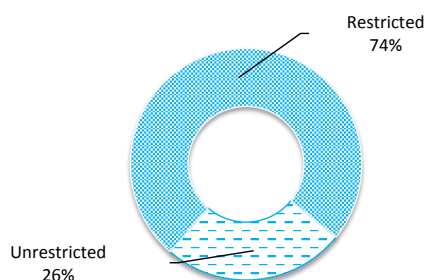
KEY INFORMATION

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
\$4.21 M	\$1.08 M

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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

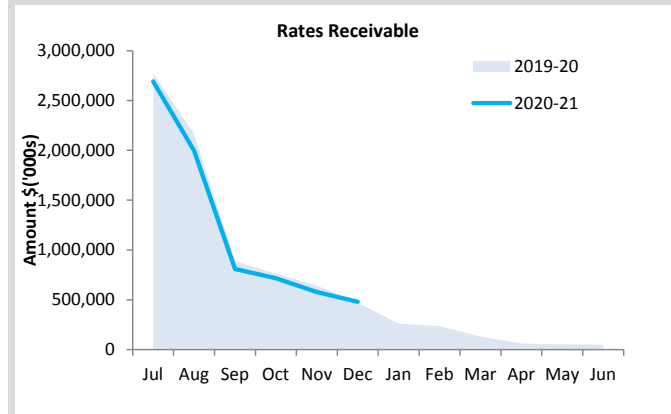
Rates Receivable	30 Jun 2020	31 Dec 20
	\$	\$
Opening Arrears Previous Years	50,226	50,226
Levied this year		2,509,440
Less - Collections to date	0	(2,079,790)
Equals Current Outstanding	50,226	479,876
Net Rates Collectable	50,226	479,876
% Collected		81.3%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	13,367	2,382	21	134,448	150,213
Percentage	0%	8.9%	1.6%	0%	89.5%	
Balance per Trial Balance						
Sundry receivable						150,213
GST receivable						62,792
Total Receivables General Outstanding						213,005

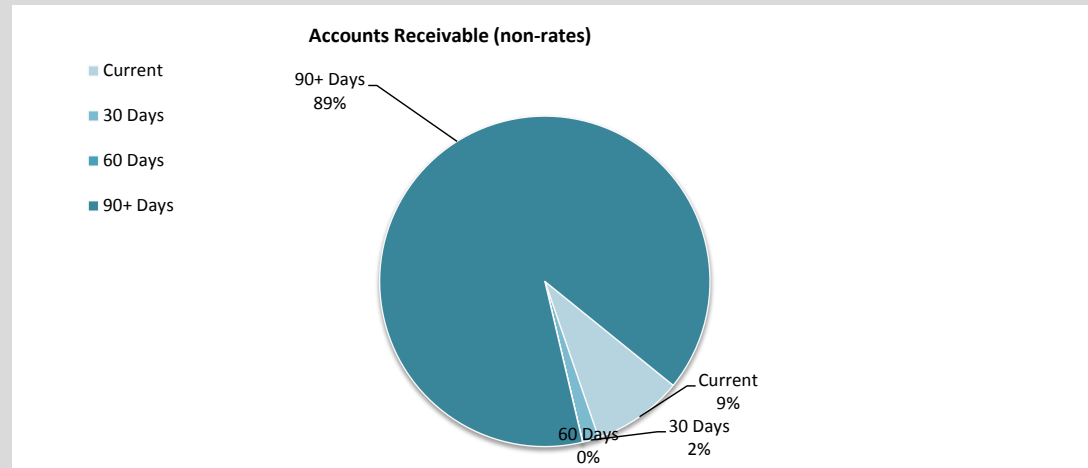
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Collected	Rates Due
81.3%	\$479,876



Debtors Due
\$213,005
Over 30 Days
91%
Over 90 Days
89.5%

Other Current Assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 December 2020
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	500	500
Inventory				
Fuel and materials	26,106	(6,098)	0	20,008
Total Other Current assets				20,508
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

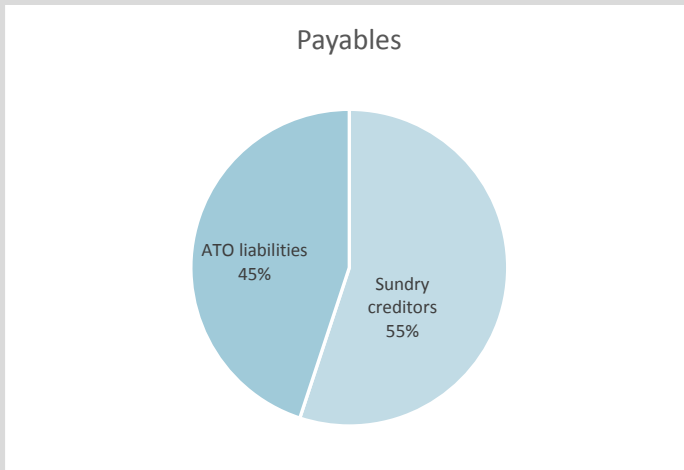
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	37,364	0	0	0	37,364
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		83,093				83,093
ATO liabilities		67,823				67,823
Total Payables General Outstanding						150,916

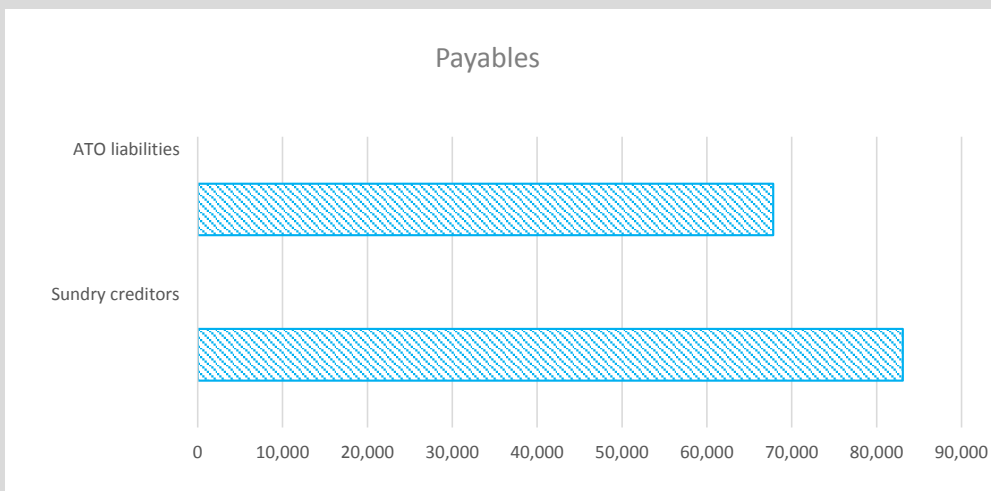
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due
\$150,916
Over 30 Days
0%
Over 90 Days
0%



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

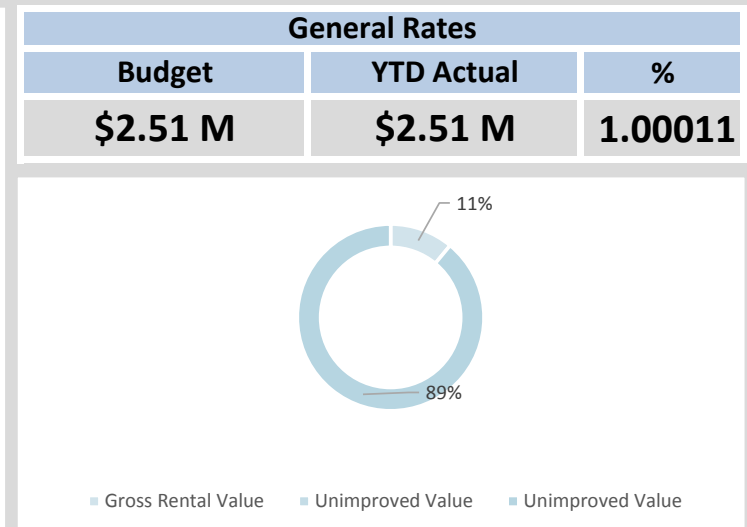
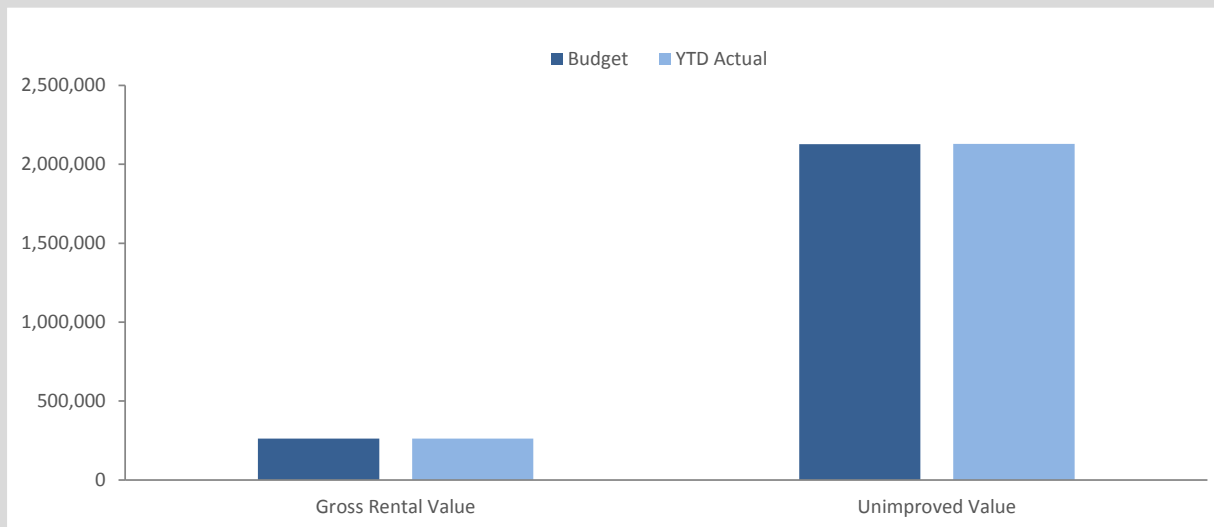
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General Rate Revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
Gross Rental Value	0.116820	244	2,249,876	262,837	0	0	262,837	262,837	77		262,914
Unimproved Value											
Unimproved Value	0.007890	421	269,932,000	2,128,415	100	0	2,128,515	2,128,415	391		2,128,806
Sub-Total		665	272,181,876	2,391,252	100	0	2,391,352	2,391,252	468	0	2,391,720
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	620	147	225,580	91,140	0	0	91,140	91,140	(620)		90,520
Unimproved Value											
Unimproved Value	620	43	2,083,600	26,660	0	0	26,660	26,660	540		27,200
Sub-Total		190	2,309,180	117,800	0	0	117,800	117,800	(80)	0	117,720
Amount from General Rates							2,509,152				2,509,440
Total General Rates							2,509,152		388		2,509,440

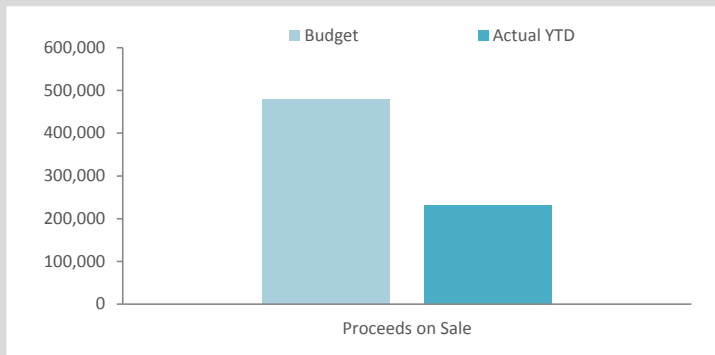
KEY INFORMATION

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



Asset Ref.	Asset Description	PE#	Budget				YTD Actual			
			Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
			Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$			
Land and buildings										
763	Land - 8A Currie Street		40,000	40,000	0	0			0	0
521	Unit - 8A Currie Street		93,000	110,000	17,000	0			0	0
Plant and equipment										
Governance										
833	Holden Colorado 4x4 Crew Cab	CB1	35,700	32,000	0	(3,700)	35,781	32,727	0	(3,054)
832	Holden Trailblazer	CB01	32,500	32,000	0	(500)			0	0
758	Ricoh B&W Printer		5,000	1,000	0	(4,000)	4,465	1,000	0	(3,465)
Transport										
831	Holden Trailblazer	CB00	32,500	32,000	0	(500)			0	0
828	Holden Colorado Dual Cab Ute	CB06	30,000	29,000	0	(1,000)	31,521	29,091	0	(2,431)
820	Holden Colorado Ute	CB04	24,500	23,500	0	(1,000)	22,679	23,636	958	0
821	Holden Colorado Ute	CB08	27,500	25,000	0	(2,500)	26,783	25,455	0	(1,329)
819	Holden Colorado Ute	CB05	25,500	25,000	0	(500)	24,413	25,455	1,041	0
818	Holden Colorado Ute	007FR	24,000	23,500	0	(500)	21,341	23,636	2,296	0
730	JCB Skid Steer Loader	CB005	25,500	25,000	0	(500)			0	0
733	Hino Water Truck	CB002	70,000	80,000	10,000	0	62,970	68,182	5,212	0
799	Traffic Counters x 2		2,000	2,000	0	0	3,149	2,800	0	(349)
			467,700	480,000	27,000	(14,700)	233,103	231,982	9,506	(10,628)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$480,000	\$231,982	48%

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

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	1,087,063	619,341
Buildings - specialised	577,106	19,244
Furniture and equipment	17,000	12,100
Plant and equipment	861,500	535,687
Infrastructure - Roads	2,032,722	888,619
Infrastructure - Other	570,000	153,522
Infrastructure - Footpaths	441,469	0
Infrastructure - Drainage	400,000	118,535
Infrastructure - Bridges	270,000	262,720
Capital Expenditure Totals	6,256,860	2,609,769

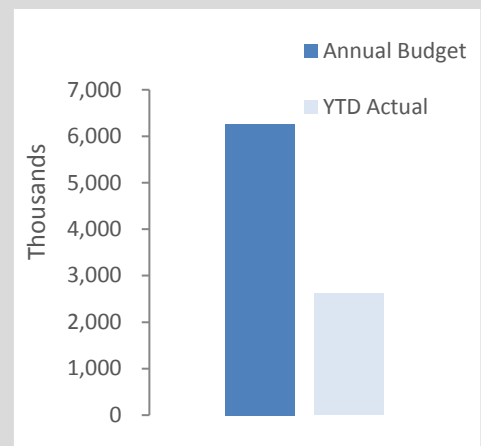
Capital Acquisitions Funded By:

	Adopted Budget	YTD Actual
	\$	\$
Capital grants and contributions	3,920,224	1,662,721
Other (Disposals & C/Fwd)	480,000	231,982
Cash Backed Reserves		
Plant Reserve	113,500	0
Furniture and Equipment Reserve	17,000	0
Rate Discount Reserve	301,522	0
Bridges	270,000	150,000
Contribution - operations	1,154,614	565,066
Capital Funding Total	6,256,860	2,609,769

SIGNIFICANT ACCOUNTING POLICIES

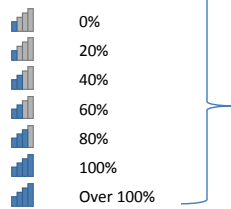
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.26 M	\$2.61 M	42%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.92 M	\$1.66 M	42%

Capital Expenditure Total
Level of Completion Indicators



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

% of
Completion

		Adopted			
		Budget	YTD Actual	Variance Under/(Over)	
		Account Description			
	Buildings - specialised				
	112204	Capital Expense - Lake Poorrarecup Ablution Block	440,000	0	440,000
14%	121209	Capital Expense - Depot Upgrade Cranbrook	137,106	19,244	117,862
3%	Buildings - specialised Total	577,106	19,244	557,862	
	Buildings - non-specialised				
102%	051203	Capital Expense - Tunney Fire Shed	509,340	518,211	(8,871)
26%	107207	Capital Expense - Aged Care Development	167,723	43,138	124,585
168%	132212	Capital Expense - Caretaker House Upgrade	10,000	16,822	(6,822)
10%	132214	Capital Expense - Frankland River Caravan Park Upgrade	400,000	41,170	358,830
57%	Buildings - non-specialised Total	1,087,063	619,341	467,722	
	Furniture & Equipment				
71%	042204	Capital Expense - Major Office Equipment	17,000	12,100	4,900
71%	Furniture & Equipment Total	17,000	12,100	4,900	
	Plant & Equipment				
51%	042212	Capital Expense - Admin Vehicles	113,000	58,148	54,852
	133201	Capital Expense - Building Vehicles	30,000	31,693	(1,693)
80%	143200	Capital Expense - Works Passenger Vehicles	267,000	212,865	54,135
52%	143201	Capital Expense - Heavy Plant & Equipment Purchases	451,500	232,981	218,519
62%	Plant & Equipment Total	861,500	535,687	325,813	
	Infrastructure - Bridges				
97%	121200	Capital Expense - Bridge Program Works	270,000	262,720	7,280
97%	Infrastructure - Bridges Total	270,000	262,720	7,280	
	Infrastructure - Footpaths				
	121212	Capital Expense - Footpaths	441,469	0	441,469
	Infrastructure - Footpaths Total	441,469	0	441,469	
	Infrastructure - Drainage				
30%	121217	Capital Expense - Frankland River Drainage	400,000	118,535	281,465
30%	Infrastructure - Drainage Total	400,000	118,535	281,465	
	Infrastructure - Roads				
58%	121201	Capital Expense - Regional Road Group Construction	1,337,000	778,273	558,727
18%	121202	Capital Expense - Council Funded Road Construction	188,000	33,296	154,704
22%	121203	Capital Expense - Roads to Recovery Construction	323,722	71,445	252,277
3%	121204	Capital Expense - Black Spot Construction	184,000	5,605	178,395
44%	Infrastructure - Roads Total	2,032,722	888,619	1,144,103	
	Infrastructure - Other				
30%	113220	Capital Expense - Cranbrook Youth and Community Precinct	400,000	119,906	280,095
20%	132217	Capital Expense - Sukey Hill Upgrade	170,000	33,617	136,383
27%	Infrastructure - Other Total	570,000	153,522	416,478	
42%	Grand Total	6,256,860	2,609,769	3,647,091	

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

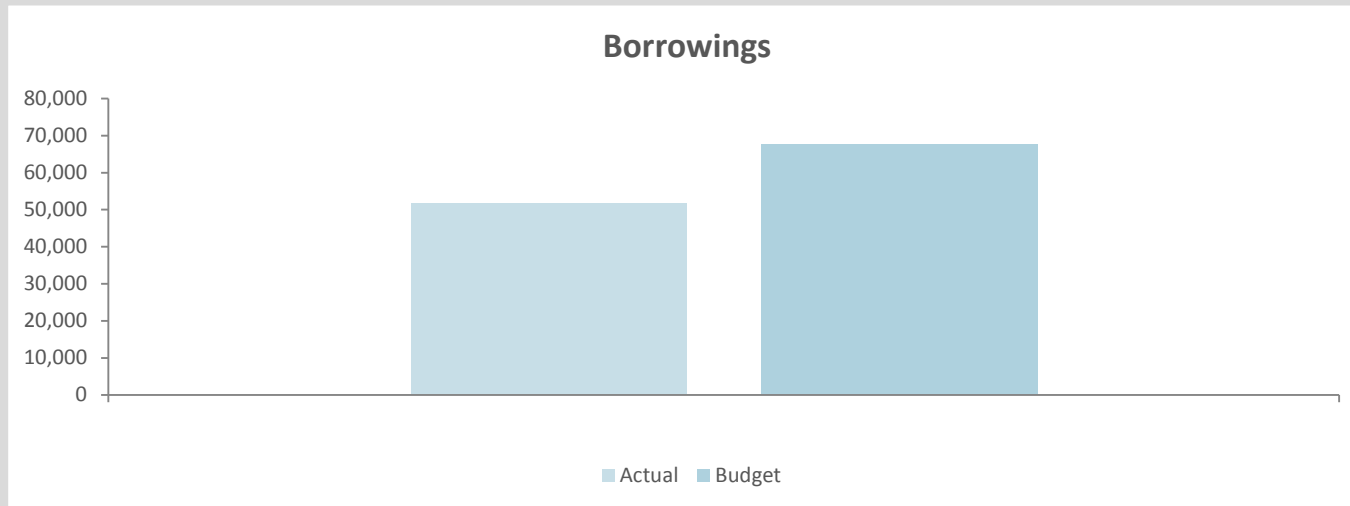
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 75 - Currie Street Units	19,566	0	0	19,566	19,566	0	0	597	947
Loan 77 - Lot 9 Edward Street MOW Residence	135,333	0	0	15,695	31,725	119,638	103,608	1,066	6,431
Recreation and culture									
Loan 76 Frederick Square Pavilion	16,305	0	0	16,305	16,305	0	0	497	747
	171,204	0	0	51,566	67,595	119,638	103,608	2,160	8,125
Total	171,204	0	0	51,566	67,595	119,638	103,608	2,160	8,125
Current borrowings	67,595					16,030			
Non-current borrowings	103,608					103,608			
	171,203					119,638			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

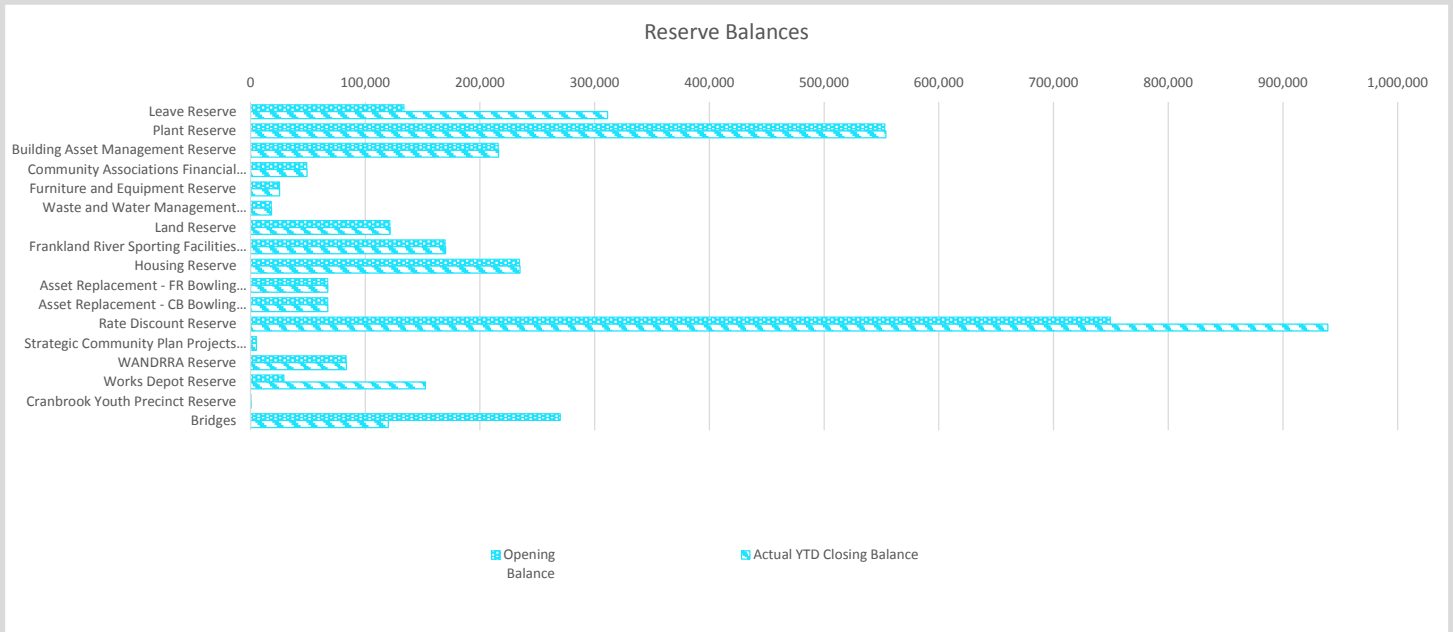


Principal Repayments	\$51,566
Interest Earned	\$21,948
Interest Expense	\$2,160
Reserves Bal	\$3.14 M
Loans Due	\$.12 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	133,819	1,338	449	177,000	177,000	(79,500)		232,657	311,268
Plant Reserve	553,053	5,531	814	0	0	(113,500)		445,084	553,867
Building Asset Management Reserve	215,879	2,159	318	0	0	(20,000)		198,038	216,197
Community Associations Financial Assistanc	49,113	491	72	0	0	0		49,604	49,185
Furniture and Equipment Reserve	25,305	253	37	0	0	(17,000)		8,558	25,342
Waste and Water Management Reserve	18,202	182	27	0	0	0		18,384	18,229
Land Reserve	121,548	1,215	176	0	0	0		122,763	121,724
Frankland River Sporting Facilities Reserve	169,713	1,697	250	0	0	0		171,410	169,963
Housing Reserve	234,619	2,346	345	150,000	0	0		386,965	234,964
Asset Replacement - FR Bowling Green Rese	67,281	673	99	5,000	0	0		72,954	67,380
Asset Replacement - CB Bowling Green Rese	67,275	673	99	5,000	0	0		72,948	67,374
Rate Discount Reserve	749,493	7,495	1,371	188,174	188,174	(301,522)		643,640	939,038
Strategic Community Plan Projects Reserve	5,067	51	7	0	0	0		5,118	5,074
WANDRRA Reserve	83,358	834	123	0	0	0		84,192	83,481
Works Depot Reserve	29,266	293	219	123,000	123,000	0		152,559	152,485
Cranbrook Youth Precinct Reserve	294	3	0	1,000	0	0		1,297	294
Bridges	270,000	0	183	0	0	(270,000)	(150,000)	0	120,183
	2,793,285	25,234	4,589	649,174	488,174	(801,522)	(150,000)	2,666,171	3,136,050

KEY INFORMATION



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

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
032100	111	Financial Assistance Grant	0	0	0	0	365,111	365,111	365,111	185,110
032101	111	Local Roads Grant	0	0	0	0	279,863	279,863	279,863	142,664
Law, order, public safety										
051100	110	DFES - ESL Grant	0	0	0	0	71,886	71,886	71,886	35,943
Education and welfare										
082101	110	Healthways - Bike Rescue Program	0	0	0	0	3,000	3,000	3,000	3,000
082101	110	DoC - Youth Week	0	0	0	0	1,000	1,000	1,000	0
082101	110	DoC - Youth Engagement Program	0	0	0	0	5,000	5,000	5,000	5,000
084100	110	DoC - Seniors Activities Grant	0	0	0	0	1,000	1,000	1,000	0
Transport										
122102	110	MRWA - Direct Grant	0	0	0	0	158,956	158,956	158,956	158,956
			0	0	0	0	885,816	885,816	0	885,816
Operating Contributions										
General purpose funding										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	42,346	42,346	42,346	42,425
Law, order, public safety										
051120	120	DFES - CESM Contribution	0	0	0	0	92,710	92,710	92,710	21,063
053101	120	RSC - Community Safety Fund	0	0	0	0	0	0	0	1,846
Recreation and culture										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000	5,000	0
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	3,000
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	1,000
Transport										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,612	1,612	1,612	0
			0	0	0	0	148,668	148,668	0	148,668
TOTALS			0	0	0	0	1,034,484	1,034,484	0	1,034,484
										600,006

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

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
Law, order, public safety										
051302	113	ESL GRANT - Tunney Fire Shed	0	0	0	0	443,413	443,413	443,413	141,588
Community amenities										
107301	114	BBRF - Independent Living Units	0	0	0	0	84,094	84,094	84,094	0
107301	113	GSRAAP - Independent Living Units	0	0	0	0	82,526	82,526	82,526	15,477
Recreation and culture										
112302	113	DoT RBFS - Lake Poorrarecup Ablutions	0	0	0	0	330,000	330,000	330,000	0
113220	114	Drought Communities Program	0	0	0	0	1,000,000	1,000,000	1,000,000	454,545
Transport										
122300	113	Road Project Grant	0	0	0	0	891,333	891,333	891,333	573,866
122301	114	Roads to Recovery Grant	0	0	0	0	323,722	323,722	0	132,444
122305	113	Black Spot Grant	0	0	0	0	122,667	122,667	122,667	49,066
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	0	441,469	441,469	441,469	220,735
Economic services										
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	0	150,000	150,000	0	75,000
			0	0	0	0	3,869,224	3,869,224	0	3,869,224
Non-Operating Contributions										
107301	116	DARWINIA - Independent Living Units	0	0	0	0	50,000	50,000	50,000	0
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	0	1,000	1,000	1,000	0
			0	0	0	0	51,000	51,000	0	51,000
Total Non-operating grants, subsidies and contributions										
			0	0	0	0	3,920,224	3,920,224	0	3,920,224
										1,662,721

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

**NOTE 13
TRUST FUND**

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

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

KEY INFORMATION

Trust Fund (Year to date)

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

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

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

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

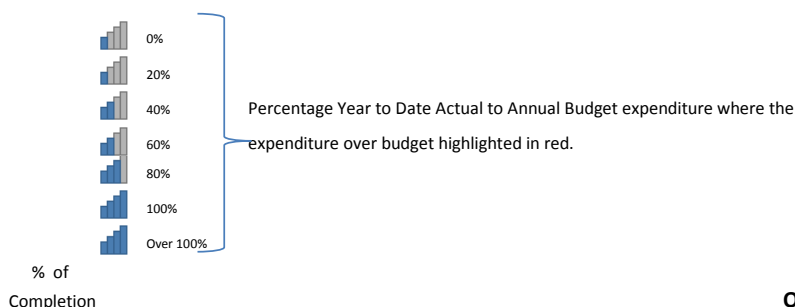
The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(14,009)	(69.35%)	▼ Timing	Delayed income
Law, Order and Public Safety	(35,730)	(34.11%)	▼ Timing	Delayed income
Transport	84,009	92.03%	▲ Timing	Income received early
Economic Services	(39,215)	(41.12%)	▼ Timing	Delayed income
Other Property and Services	(19,370)	(36.51%)	▼ Timing	Delayed income
Expenditure from operating activities				
Governance	43,539	16.62%	▼ Timing	Delayed expenses
Law, Order and Public Safety	(27,754)	(10.04%)	▲ Timing	Majority of ESL expenses spent in first half of the Financial Year
Other Property and Services	(210,343)	(792.46%)	▲ Timing	Insurance and some other costs already paid
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(297,391)	(15.17%)	▼ Timing	Delayed income
Capital Acquisitions	518,661	16.58%	▼ Timing	Some capital projects not yet started

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

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



		RESP OFFICER	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
04 GOVERNANCE						
042 Governance - General - Capital Expenditure						
71%	042204	MFA	Capital Expense - Major Office Equipment	17,000	\$ 12,100	\$ - 4,900
51%	042212	MOW	Capital Expense - Admin Vehicles	113,000	\$ 58,148	\$ 23,273 54,852
54%			042 Total Governance - General - Capital Expenditure	\$ 130,000	\$ 70,248	\$ 23,273 \$ 59,752
			04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE	\$ 130,000	\$ 70,248	\$ 23,273
			04 TOTAL GOVERNANCE - CAPITAL REVENUE	\$ -	\$ -	
05 LAW ORDER & PUBLIC SAFETY						
051 Fire Prevention - Capital Expenditure						
102%	051203	MFA	Capital Expense - Tunney Fire Shed	509,340	\$ 518,211	\$ 5,417 (8,871)
102%			051 Total Fire Prevention - Capital Expenditure	\$ 509,340	\$ 518,211	\$ 5,417 \$ (8,871)
051 Fire Prevention - Capital Revenue						
	051302	MFA	Capital Revenue - ESL Grant Tunney Fire Shed	443,413	\$ 141,588	
			051 Fire Prevention - Capital Revenue	\$ 443,413	\$ 141,588	
			05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE	\$ 509,340	\$ 518,211	\$ 5,417
			05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE	\$ 443,413	\$ 141,588	
COMMUNITY AMENITIES						
107 Other Community Amenities - Capital Expenditure						
26%	107207	CEO	Capital Expense - Aged Care Development	167,723	\$ 43,138	\$ - 124,585
26%			107 Total Other Community Amenities - Capital Expenditure	\$ 167,723	\$ 43,138	\$ - \$ 124,585
107 Other Community Amenities - Capital Revenue						
	107301	CEO	Capital Revenue - Grant for Aged Care Development	216,620	\$ 15,477	
			107 Total Other Community Amenities - Capital Revenue	\$ 216,620	\$ 15,477	
			10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE	\$ 167,723	\$ 43,138	\$ -
			10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE	\$ 216,620	\$ 15,477	
11 RECREATION & CULTURE						
112 Swimming Areas & Beaches - Capital Expenditure						
	112204	MOW	Capital Expense - Lake Poorrarecup Ablution Block	440,000	\$ -	\$ - 440,000
			112 Total Swimming Areas & Beaches - Capital Expenditure	\$ 440,000	\$ -	\$ - \$ 440,000
112 Swimming Areas & Beaches - Capital Revenue						
	112302	MOW	Capital Revenue - Lake Poorrarecup Ablutions Grant	330,000	\$ -	
			112 Total Swimming Areas & Beaches - Capital Revenue	\$ 330,000	\$ -	

% of
Completion

RESP OFFICER Budget 30-Jun-21 Actual 31-Dec-20 Order Value 31-Dec-20 Variance Under/(Over)

		RESP OFFICER	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)		
113 Other Recreation & Sport - Capital Expenditure								
30%		113220	Capital Expense - Cranbrook Youth and Community Pre	CDO	400,000	\$ 119,906 \$ - 280,095		
			113 Total Other Recreation & Sport - Capital Expenditure		\$ 400,000	\$ 119,906 \$ - \$ 280,095		
113 Other Recreation & Sport - Capital Revenue								
		113303	Capital Revenue - Contributions & Donations Other Rec	MFA	1,000	\$ -		
		113324	Capital Revenue - Drought Communities Program	MFA	1,000,000	\$ 454,545		
			113 Total Other Recreation & Sport - Capital Revenue		\$ 1,001,000	\$ 454,545		
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE						\$ 840,000	\$ 119,906	\$ -
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE						\$ 1,331,000	\$ 454,545	
12 TRANSPORT								
121 Streets Roads Bridges & Depot Construction - Capital Expenditure								
<u>121200 Capital Expense - Bridge Program Works</u>								
71%		BR272	Bridge 272 Refurbishment	MOW	120,000	\$ 85,000 \$ - 35,000		
###		BR275A	Bridge 275A Refurbishment	MOW	-	\$ 27,720 \$ - (27,720)		
100%		BR489	Bridge 489 Refurbishment	MOW	150,000	\$ 150,000 \$ - 0		
97%		<u>Sub Total Capital Expense - Bridge Program Works</u>			\$ 270,000	\$ 262,720 \$ - \$ 7,280		
<u>121201 Capital Expense - Regional Road Group Construction</u>								
73%		RG532	Frankland Rocky Gully Road	MOW	195,000	\$ 143,257 \$ - 51,743		
88%		RG560	Kojonup Frankland Road	MOW	345,000	\$ 302,042 \$ - 42,958		
73%		RG003	Salt River Road	MOW	275,000	\$ 201,415 \$ - 73,585		
40%		RG007	Shamrock Road	MOW	252,000	\$ 101,124 \$ - 150,876		
11%		RG010	Martagallup Road	MOW	270,000	\$ 30,435 \$ - 239,565		
58%		<u>Sub Total Capital Expense - Regional Road Group Construction</u>			\$ 1,337,000	\$ 778,273 \$ - \$ 558,727		
<u>121202 Capital Expense - Council Funded Road Construction</u>								
		CF087	Hardy Street	MOW	29,000	\$ - \$ - 29,000		
		CF086	Rubbish Tip Road	MOW	26,000	\$ - \$ - 26,000		
42%		CF110	Racecourse Road	MOW	33,000	\$ 13,756 \$ - 19,244		
20%		CF024	Newton Road	MOW	100,000	\$ 19,539 \$ - 80,461		
18%		<u>Sub Total Capital Expense - Council Funded Road Construction</u>			\$ 188,000	\$ 33,296 \$ - \$ 154,704		
<u>121203 Capital Expense - Roads to Recovery Construction</u>								
30%		AU001	Yeriminup Road	MOW	203,722	\$ 61,392 \$ - 142,330		
8%		AU047	Boyup Brook Cranbrook Road	MOW	120,000	\$ 10,054 \$ - 109,946		
22%		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>			\$ 323,722	\$ 71,445 \$ - \$ 252,277		
<u>121204 Capital Expense - Black Spot Construction</u>								
2%		BS523	Wingebellup Kojonup Frankland Road	MOW	122,000	\$ 3,039 - 118,961		
4%		BS532	Wingebellup Frankland Rocky Gully Road	MOW	62,000	\$ 2,567 - 59,433		
3%		<u>Sub Total Capital Expense - Commodity Route Construction</u>			\$ 184,000	\$ 5,605 \$ - \$ 178,395		
14%		121209	Capital Expense - Depot Upgrade Cranbrook	MOW	137,106	\$ 19,244 \$ 18,930 117,862		
		121212	Capital Expense - Footpaths	MOW	441,469	\$ - \$ 278,364 441,469		
30%		121217	Capital Expense - Frankland River Drainage	MOW	400,000	\$ 118,535 \$ 211,600 281,465		
39%		121 Total Streets Roads Bridges & Depot Construction - Capital Expe			\$ 3,281,297	\$ 1,289,118 \$ 508,894 \$ 1,992,179		
121 Streets Roads Bridges & Depot Construction - Capital Revenue								
		122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	891,333	\$ 573,866		
		122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ 132,444		
		122305	Capital Revenue - Grant - Black Spot Grants	MOW	122,667	\$ 49,066		
		122309	Capital Revenue - Local Roads & Community Infrastruct	MOW	441,469	\$ 220,735		
			121 Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 1,779,191	\$ 976,111		
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE						\$ 3,281,297	\$ 1,289,118	\$ 508,894
12 TOTAL TRANSPORT - CAPITAL REVENUE						\$ 1,779,191	\$ 976,111	

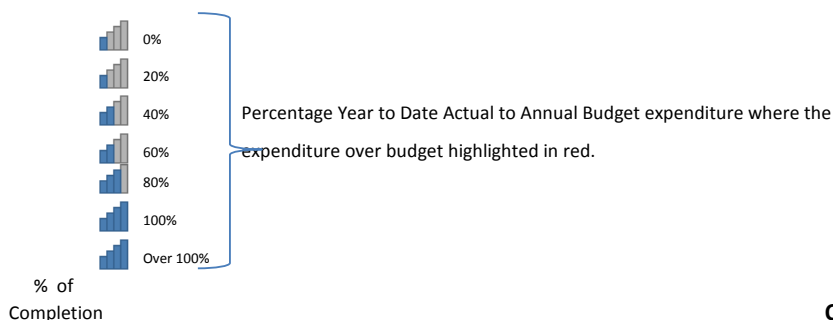
% of
Completion

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
13 ECONOMIC SERVICES					
132 Tourism & Area Promotion - Capital Expenditure					
168%	132212	Capital Expense - Caretaker House Upgrade	MFA	10,000	\$ 16,822 \$ - (6,822)
20%	132214	Capital Expense - Frankland River Caravan Park Upgrade	CDO	400,000	\$ 41,170 \$ 207,420 358,830
16%	132217	Capital Expense - Sukey Hill Upgrade	CDO	170,000	\$ 33,617 \$ 191,330 136,383
	132 Total Tourism & Area Promotion - Capital Expenditure			\$ 580,000	\$ 91,609 \$ 398,750 \$ 488,391
132 Tourism & Area Promotion - Capital Revenue					
	132300	Capital Revenue - Grant for Frankland River Caravan Pa	CDO	150,000	\$ 75,000
	132 Total Tourism & Area Promotion - Capital Revenue			\$ 150,000	\$ 75,000
133 Building Control - Capital Expenditure					
	133201	Capital Expense - Building Vehicles	MOW	30,000	\$ 31,693 \$ - (1,693)
	133 Total Building Control - Capital Expenditure			\$ 30,000	\$ 31,693 \$ - \$ (1,693)
	13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE			\$ 610,000	\$ 123,302 \$ 398,750
	13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE			\$ 150,000	\$ 75,000
14 OTHER PROPERTY & SERVICES					
143 Plant Operation Costs - Capital Expenditure					
80%	143200	Capital Expense - Works Passenger Vehicles	MOW	267,000	\$ 212,865 \$ 23,771 54,135
52%	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	451,500	\$ 232,981 \$ 109,350 218,519
62%	143 Total Plant Operation Costs - Capital Expenditure			\$ 718,500	\$ 445,846 \$ 133,121 \$ 272,654
	14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE			\$ 718,500	\$ 445,846 \$ 133,121
	14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE			\$ -	\$ -
	TOTAL CAPITAL EXPENDITURE			\$ 6,256,860	\$ 2,609,769 \$ 1,069,455
	TOTAL CAPITAL REVENUE			\$ 3,920,224	\$ 1,662,721

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

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

56%	031000	Expense - Administration Allocation Rates
2%	031002	Expense - Valuation Expenses
53%	031003	Expense - Title Searches
	031004	Expense - Debt Collection
	031006	Expense - Rates Incentive Prize
49%	031 Total Rate Revenue - Operating Expenditure	

031 Rate Revenue - Operating Revenue

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

032 Other General Purpose Funding - Operating Revenue

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

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
MFA	123,110	68,440	-	54,670
MFA	10,000	195	-	9,805
MFA	100	53	-	47
MFA	5,000	-	-	5,000
MFA	1,000	-	-	1,000
	\$ 139,210	\$ 68,689	\$ -	\$ 70,521
MFA	2,509,052	2,509,052	-	
MFA	42,346	42,425	-	
MFA	6,000	4,599	-	
MFA	(500)	(468)	-	
MFA	5,000	-	-	
MFA	9,000	9,775	-	
MFA	2,200	2,120	-	
MFA	1,500	1,035	-	
MFA	100	388	-	
	\$ 2,574,698	\$ 2,568,927	\$ -	
MFA	365,111	185,110	-	
MFA	279,863	142,664	-	
MFA	12,000	3,576	-	
MFA	26,000	4,592	-	
MFA	300	-	-	
MFA	200	(595)	-	
	\$ 683,474	\$ 335,347	\$ -	
	\$ 139,210	\$ 68,689	\$ -	
	\$ 3,258,172	\$ 2,904,274	\$ -	

% of
Completion

Resp
Officer Budget
30-Jun-21 Actual
31-Dec-20 Order Value
31-Dec-20 Variance
Under/(Over)

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

% of Completion	Code	Description	Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
56%	041000	Expense - Administration Allocation Governance	MFA	178,036	98,975	-	79,061
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
42%	041002	Expense - Members Conference Exp	CEO	3,000	1,275	-	1,725
50%	041004	Expense - President's Allowance	CEO	6,000	3,000	-	3,000
44%	041005	Expense - Receptions & Civic Functions	CEO	20,000	8,700	60	11,300
100%	041006	Expense - Members Insurance	MFA	12,446	12,445	-	1
97%	041007	Expense - Members Subscriptions	MFA	16,500	15,995	-	505
30%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	1,827	-	4,173
50%	041009	Expense - Members Meeting Allowance	CEO	50,000	25,000	-	25,000
37%	041010	Expense - Members Advertising Exp	CEO	2,500	931	-	1,569
7%	041012	Expense - Members Other Sundry Items	CEO	2,000	149	-	1,851
3%	041013	Expense - Audit Fees	MFA	35,000	1,010	-	33,990
50%	041016	Expense - Deputy President's Allowance	CEO	1,500	750	-	750
57%	041017	Expense - Members Training	CEO	7,000	4,000	-	3,000
	041018	Expense - Integrated Planning + Reporting	CEO	70,000	-	60,600	70,000
	041019	Expense - Asset Revaluations	MFA	8,527	-	-	8,527
	041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
63%	041021	Expense - Professional Services	CEO	70,000	44,405	11,900	25,595
44%	041 Total Members Of Council - Operating Expenditure			\$ 494,009	\$ 218,463	\$ 72,560	\$ 275,546

041 Members Of Council - Operating Revenue

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

042 Governance - General - Operating Expenditure

58%	042001	Expense - Admin Building Expenses	MFA	42,000	24,180	5,675	17,820
100%	042003	Expense - Admin Workers Compensation Premium	MFA	26,180	26,180	-	-
41%	042004	Expense - Office Equipment Maintenance	MFA	6,000	2,481	-	3,519
74%	042005	Expense - Computer Equipment Maintenance	MFA	65,000	47,866	500	17,134
38%	042006	Expense - Admin Telephone	MFA	18,000	6,833	-	11,167
10%	042007	Expense - CEO Expense Account	CEO	5,000	491	273	4,509
33%	042008	Expense - Admin Legal Expenses	CEO	20,000	6,636	-	13,365
40%	042009	Expense - Admin Staff Training	MFA	20,000	7,939	345	12,061
63%	042010	Expense - Admin Printing & Stationery	MFA	8,000	5,043	-	2,957
50%	042011	Expense - Fringe Benefits Tax	MFA	17,000	8,490	-	8,510
	042012	Expense - Admin Conference Exp	MFA	7,000	-	-	7,000
66%	042013	Expense - Admin Staff Uniform	MFA	4,100	2,721	-	1,379
76%	042015	Expense - Admin Insurance Premium	MFA	23,189	17,661	-	5,528
99%	042016	Expense - Admin Subscriptions	MFA	1,800	1,774	-	26
16%	042017	Expense - Admin Advertising	MFA	2,000	325	-	1,675
56%	042018	Expense - Admin Postage & Freight	MFA	3,000	1,671	-	1,329
44%	042019	Expense - Bank Charges	MFA	200	88	-	112
38%	042020	Expense - Admin Vehicle Expenses	MFA	12,000	4,606	-	7,394
21%	042021	Expense - Unders & Overs	MFA	1	(0)	-	1
16%	042022	Expense - Other Admin Office Exp	MFA	2,000	328	-	1,672
61%	042023	Expense - Merchant & Bank Fees	MFA	5,500	3,355	-	2,145
72%	042024	Expense - Website Upgrade	CDO	16,000	11,550	3,850	4,450
	042025	Expense - Software Upgrade	MFA	10,000	-	-	10,000
56%	042051	Expense - Admin Housing Allowance	MFA	17,000	9,485	-	7,515
54%	042052	Expense - Admin Employee Expenses	MFA	740,000	401,368	-	338,632
29%	042053	Expense - HR Expenses	MFA	17,000	4,957	-	12,043
106%	042055	Expense - Admin Computers	MFA	8,000	8,470	-	(470)

% of
Completion

6%		042057	Expense - Desks/Chairs/Office Equipment
63%		042090	Expense - Depreciation Administration
80%		042091	Expense - Loss on Sale of Assets Admin
56%		042099	Expense - Administration Costs Allocated

042 Total Governance - General - Operating Expenditure

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements
042102	Revenue - Photocopying Charges
042103	Revenue - Secretarial / Other Charges
042109	Revenue - Property Insurance Reimbursements

042 Total Governance - General - Operating Revenue

043 Other Governance - Operating Expenditure

	043001	Expense - Adverse Event Plan
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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

63%		051002	Expense - ESL Maintenance Vehicles & Trailers
		051003	Expense - ESL Maintenance Plant & Equipment
127%		051004	Expense - ESL Maintenance Land & Buildings
1%		051005	Expense - ESL Clothing & Accessories
29%		051006	Expense - ESL Utilities, Rates & Taxes
185%		051007	Expense - ESL Other Goods & Services
137%		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

56%		051000	Expense - Administration Allocation Fire Prevention
32%		051010	Expense - Council Fire Prevention
50%		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
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051 Total Fire Prevention (Council) - Operating Revenue

051 Fire Prevention (CESM) - Operating Expenditure

46%		051020	Expense - CESM Employee Expenses
15%		051021	Expense - CESM Administration Expenses
22%		051022	Expense - CESM Vehicle Expenses

051 Total Fire Prevention (CESM) - Operating Expenditure

051 Fire Prevention (CESM) - Operating Revenue

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

Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
MFA	6,000	388	-	5,612
MFA	73,580	46,682	-	26,898
MFA	8,200	6,519	-	1,681
MFA	(1,183,750)	(658,081)	-	(525,669)
	\$ -	\$ 3	\$ 10,643	\$ (3)
MFA	3,000	(887)	-	
MFA	100	69	-	
MFA	100	9	-	
MFA	37,000	-	-	
	\$ 40,200	\$ (809)	\$ -	
CEO	30,000	-	30,000	30,000
	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
	\$ 524,009	\$ 218,466	\$ 113,203	
	\$ 40,400	\$ 6,191	\$ -	
MFA	30,000	18,928	-	11,072
MFA	2,000	-	-	2,000
MFA	3,000	3,823	471	(823)
MFA	6,000	54	-	5,946
MFA	3,000	859	-	2,141
MFA	1,886	3,483	-	(1,597)
MFA	26,000	35,692	-	(9,692)
	\$ 71,886	\$ 62,839	\$ 471	\$ 9,048
MFA	71,886	35,943	-	
MFA	4,000	4,000	-	
	\$ 75,886	\$ 39,943	\$ -	
MFA	58,122	32,312	-	25,810
MOW	30,000	9,503	-	20,497
MFA	121,210	60,956	-	60,254
	\$ 209,332	\$ 102,771	\$ -	\$ 106,561
MFA	100	73	-	
	\$ 100	\$ 73	\$ -	
MFA	120,830	56,097	-	64,733
MFA	6,800	1,005	-	5,795
MFA	20,000	4,462	-	15,538
	\$ 147,630	\$ 61,564	\$ -	\$ 86,066
MFA	129,324	24,463	-	
	\$ 129,324	\$ 24,463	\$ -	

% of
Completion

Resp Officer Budget 30-Jun-21 Actual 31-Dec-20 Order Value 31-Dec-20 Variance Under/(Over)

052 Animal Control - Operating Expenditure

56%		052000	Expense - Administration Allocation Animal Control	MFA	25,214	14,017	-	11,197
83%		052001	Expense - Pound Maintenance	MOW	500	413	-	87
77%		052002	Expense - Animal Control	MOW	40,000	30,727	500	9,273
69%		052 Total Animal Control - Operating Expenditure			\$ 65,714	\$ 45,157	\$ 500	\$ 20,557

052 Animal Control - Operating Revenue

052100	Revenue - Fines & Penalties Animal Control	MFA	200	-	-
052101	Revenue - Dog Registration Fees	MFA	2,500	1,059	-
052102	Revenue - Impounding Fees	MFA	200	300	-
052103	Revenue - Cat Registration Fees	MFA	300	120	-
052 Total Animal Control - Operating Revenue			\$ 3,200	\$ 1,479	\$ -

053 Other Law, Order & Public Safety - Operating Expenditure

56%		053000	Expense - Administration Allocation Other Law Order & f	MFA	47,350	26,323	-	21,027
13%		053001	Expense - Local Laws	CEO	5,000	630	-	4,370
258%		053002	Expense - Community Safety	MFA	1,000	2,578	-	(1,578)
47%		053006	Expense - Security	MOW	5,000	2,348	-	2,652
55%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 58,350	\$ 31,879	\$ -	\$ 26,471

053 Other Law, Order & Public Safety - Operating Revenue

053103	Revenue - Infringements	MFA	1,000	1,222	-
053101	Revenue - Community Safety Funding	MFA	-	1,846	-
053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 1,000	\$ 3,068	\$ -

05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE

\$ 552,912 \$ 304,210 \$ 971

05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE

\$ 209,510 \$ 69,025 \$ -

07 HEALTH

074 Preventative Services - Administration & Inspection - Operating Expenditure

56%		074000	Expense - Administration Allocation Preventative Service	MFA	13,850	7,700	-	6,150
30%		074001	Expense - Contract EHO	CEO	12,000	3,554	-	8,447
46%		074002	Expense - Control Expenses Other	CEO	500	232	-	269
44%		074 Total Preventative Services - Administration & Inspection - Oper			\$ 26,350	\$ 11,485	\$ -	\$ 14,865

074 Preventative Services - Administration & Inspection - Operating Revenue

074102	Revenue - Septic Permit To Use Fee	MFA	400	322	-
074 Total Preventative Services - Administration & Inspection - Oper			\$ 400	\$ 322	\$ -

075 Preventative Services - Pest Control - Operating Expenditure

30%		075000	Expense - Mosquito Control	MOW	7,500	2,245	-	5,255
30%		075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 7,500	\$ 2,245	\$ -	\$ 5,255

077 Other Health - Operating Expenditure

56%		077000	Expense - Administration Allocation Other Health	MFA	12,074	6,712	-	5,362
		077001	Expense - Cranbrook Medical Service	MFA	5,000	-	-	5,000
34%		077004	Expense - Frankland River Medical Service	CEO	7,000	2,400	-	4,600
38%		077 Total Other Health - Operating Expenditure			\$ 24,074	\$ 9,112	\$ -	\$ 14,962

077 Other Health - Operating Revenue

077100	Revenue - Food Act Registration	MFA	50	50	-
077 Total Other Health - Operating Revenue			\$ 50	\$ 50	\$ -

07 TOTAL HEALTH - OPERATING EXPENDITURE

\$ 57,924 \$ 22,842 \$ -

07 TOTAL HEALTH - OPERATING REVENUE

\$ 450 \$ 372

08 EDUCATION & WELFARE

082 Other Education - Operating Expenditure

56%		082000	Expense - Administration Allocation Other Education	MFA	34,210	19,019	-	15,191
51%		082002	Expense - Youth Activities	CDO	18,200	9,312	-	8,888
		082003	Expense - Leeuwin Adventures	CDO	-	-	-	-
8%		082004	Expense - Community Activities	CDO	12,000	946	82	11,054
45%			082 Total Other Education - Operating Expenditure		\$ 64,410	\$ 29,277	\$ 82	\$ 35,133

082 Other Education - Operating Revenue

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

084 Aged & Disabled - Senior Activities - Operating Expenditure

		084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
56%		084000	Expense - Administration Allocation Seniors Activities	MFA	45,811	25,467	-	20,344
53%			084 Total Aged & Disabled - Senior Activities - Operating Expenditure		\$ 47,811	\$ 25,467	\$ -	\$ 22,344

084 Aged & Disabled - Senior Activities - Operating Revenue

084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-
	084 Total Aged & Disabled - Senior Activities - Operating Revenue		\$ 1,000	\$ -	\$ -

086 Other Welfare - Operating Expenditure

56%		086000	Expense - Administration Allocation Other Welfare	MFA	11,838	6,581	-	5,257
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
50%		086007	Expense - Smart Start Program	MFA	24,000	12,000	-	12,000
66%		086090	Expense - Depreciation Other Welfare	MFA	2,500	1,648	-	852
52%			086 Total Other Welfare - Operating Expenditure		\$ 39,138	\$ 20,229	\$ -	\$ 18,909

08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE

\$ 151,359	\$ 74,973	\$ 82
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08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE

\$ 10,000	\$ 8,000
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09 HOUSING

091 Staff Housing - Operating Expenditure

56%		091000	Expense - Administration Allocation Staff Housing	MFA	25,687	14,280	-	11,407
64%		091002	Expense - Staff Housing Utilities	MFA	38,415	24,468	1,363	13,948
62%		091003	Expense - Staff Housing Building Maintenance Schedule	MFA	17,385	10,819	3,799	6,566
63%		091004	Expense - Interest on Loan 75, Currie St Units	MFA	947	597	-	350
17%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MFA	6,431	1,066	-	5,365
58%			091 Total Staff Housing - Operating Expenditure		\$ 88,865	\$ 51,229	\$ 5,162	\$ 37,636

091 Staff Housing - Operating Revenue

091100	Revenue - Staff Housing Rent	MFA	60,000	38,329	-
091101	Revenue - Staff Housing Reimbursements	MFA	1,500	1,574	-
091199	Revenue - Profit on Sale of Assets Staff Housing	MFA	17,000	-	-
	091 Total Staff Housing - Operating Revenue		\$ 78,500	\$ 39,903	\$ -

092 Other Housing - Operating Expenditure

56%		092000	Expense - Administration Allocation Other Housing	MFA	4,143	2,303	-	1,840
51%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MFA	3,000	1,529	-	1,471
71%		092005	Expense - Other Housing, GROH 9 Mason St Building Ma	MFA	2,200	1,566	400	634
58%			092 Total Other Housing - Operating Expenditure		\$ 9,343	\$ 5,398	\$ 400	\$ 3,945

092 Other Housing - Operating Revenue

092100	Revenue - 9 Mason St - GROH	MFA	14,600	7,360	-
	092 Total Other Housing - Operating Revenue		\$ 14,600	\$ 7,360	\$ -

09 TOTAL HOUSING - OPERATING EXPENDITURE

\$	98,208	\$	56,628	\$	5,562
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09 TOTAL HOUSING - OPERATING REVENUE

\$	93,100	\$	47,263
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10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure

56%		101000	Expense - Administration Allocation Household Waste	MOW	23,675	13,162	-	10,513
41%		101001	Expense - Recycling Waste Collection	MOW	27,000	10,979	-	16,021
44%		101002	Expense - Waste Site Maintenance	MOW	175,000	77,440	4,455	97,560
82%		101003	Expense - Purchase of Bins	MOW	500	409	-	91
		101004	Expense - Drum Muster	MOW	3,500	-	-	3,500
41%		101006	Expense - Domestic Waste Collection	MFA	32,000	13,229	-	18,771
50%		101090	Expense - Depreciation Household Waste	MFA	1,980	991	-	989
44%			Total Sanitation - Household Waste - Operating Expenditure		\$ 263,655	\$ 116,210	\$ 4,455	\$ 147,445

101 Sanitation - Household Waste - Operating Revenue

101100	Revenue - Recycling Removal Charges	MFA	33,072	34,199	-
101101	Revenue - Waste Removal Charges	MFA	45,897	47,521	-
101102	Revenue - Sale of Bins	MFA	500	782	-
101103	Revenue - Drum Muster	MOW	3,500	-	-
101105	Revenue - Sale of Waste Facility Passes	MFA	400	191	-
	101 Total Sanitation - Household Waste - Operating Revenue		\$ 83,369	\$ 82,693	\$ -

102 Sanitation - Other - Operating Expenditure

56%		102000	Expense - Administration Allocation Sanitation Other	MFA	2,368	1,316	-	1,052
52%		102002	Expense - Street Bins	MOW	15,000	7,841	-	7,159
53%			102 Total Sanitation - Other - Operating Expenditure		\$ 17,368	\$ 9,157	\$ -	\$ 8,211

103 Sewerage - Operating Revenue

103102	Revenue - Septic Application Fees	MFA	500	354	-
	103 Total Sewerage - Operating Revenue		\$ 500	\$ 354	\$ -

105 Protection Of Environment - Operating Expenditure

56%		105000	Expense - Administration Allocation Protection Of Enviro	MFA	10,180	5,659	-	4,521
100%		105001	Expense - Gillamii Centre Funding	MFA	60,000	60,000	-	-
45%		105005	Expense - Gillamii Centre Reimbursed Expenses	MFA	5,600	2,532	526	3,068
90%			105 Total Protection Of Environment - Operating Expenditure		\$ 75,780	\$ 68,191	\$ 526	\$ 7,589

105 Protection Of Environment - Operating Revenue

105101	Revenue - Reimbursements Gillamii Centre	MFA	5,600	1,842	-
	105 Total Protection Of Environment - Operating Revenue		\$ 5,600	\$ 1,842	\$ -

106 Town Planning & Regional Development - Operating Expenditure

56%		106000	Expense - Administration Allocation TP & Regional Devel	MFA	71,972	40,011	-	31,961
36%		106001	Expense - Town Planning Fees	CEO	35,000	12,675	-	22,325
49%			106 Total Town Planning & Regional Development - Operating Expe		\$ 106,972	\$ 52,686	\$ -	\$ 54,286

106 Town Planning & Regional Development - Operating Revenue

106101	Revenue - Application Fees (Town Planning)	MFA	8,000	1,295	-
	106 Total Town Planning & Regional Development - Operating Reve		\$ 8,000	\$ 1,295	\$ -

% of
Completion

		Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
107 Other Community Amenities - Operating Expenditure						
56%	107000	Expense - Administration Allocation Other Community A	MFA	20,479	11,385	- 9,094
82%	107001	Expense - Public Conveniences	MOW	32,000	26,200	718 5,800
21%	107002	Expense - Cemeteries	MOW	30,000	6,174	- 23,826
	107008	Expense - Re-location Eco Toilet	MOW	25,000	-	- 25,000
125%	107009	Expense - Aged Care Units	MFA	4,600	5,760	- (1,160)
77%	107090	Expense - Depreciation Other Community Amenities	MFA	45,900	35,237	- 10,663
54%	107 Total Other Community Amenities - Operating Expenditure			\$ 157,979	\$ 84,756	\$ 718 \$ 73,223
107 Other Community Amenities - Operating Revenue						
	107101	Revenue - Cemetery Fees	MFA	3,000	316	-
	107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	2,500	-	-
	107104	Revenue - Reimbursement Darwinia	MFA	1,850	-	3,636
	107 Total Other Community Amenities - Operating Revenue			\$ 7,350	\$ 316	\$ 3,636
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE				\$ 621,754	\$ 331,000	\$ 5,698
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 104,819	\$ 86,501	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
56%	111000	Expense - Administration Allocation Public Halls & Civic C	MFA	50,191	27,903	- 22,288
71%	111001	Expense - Cranbrook Hall Operating	MFA	10,000	7,064	16 2,936
33%	111002	Expense - Cranbrook Hall Building Maintenance Schedul	MFA	6,000	1,969	914 4,032
66%	111003	Expense - Frankland River Hall Operating	MFA	10,000	6,576	- 3,424
61%	111004	Expense - Frankland River Hall Building Maintenance Sch	MFA	2,500	1,516	918 984
58%	111007	Expense - Frankland River Community Centre Operating	MFA	20,000	11,681	- 8,319
70%	111008	Expense - Frankland River Community Centre Building M	MFA	4,500	3,145	800 1,355
74%	111010	Expense - Other Halls	MFA	6,000	4,445	68 1,555
67%	111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	747	497	- 250
61%	111015	Expense - Cranbrook Regional Community Hub	MFA	36,000	22,109	4,482 13,891
23%	111016	Expense - Cranbrook Community Gym	MFA	3,000	698	- 2,302
33%	111017	Expense - Earthquake Damage	MFA	57,000	19,075	44,311 37,925
45%	111090	Expense - Depreciation Public Halls & Civic Centres	MFA	138,000	62,636	- 75,364
49%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 343,938	\$ 169,314	\$ 51,510 \$ 174,624
111 Public Halls & Civic Centres - Operating Revenue						
	111101	Revenue - Cranbrook Hall	MFA	400	691	-
	111102	Revenue - Frankland River Hall	MFA	100	45	-
	111104	Revenue - Frankland River Community Centre	MFA	2,000	1,609	-
	111105	Revenue - Reimbursement Halls	MFA	100	142	-
	111107	Revenue - Cranbrook Regional Community Hub	MFA	3,500	1,845	-
	111108	Revenue - Gym Memberships	MFA	4,000	3,445	-
	111 Total Public Halls & Civic Centres - Operating Revenue			\$ 10,100	\$ 7,778	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
56%	112000	Expense - Administration Allocation Swimming Areas and	MFA	10,654	5,923	- 4,731
	112001	Expense - Lake Ablutions Demolition	MOW	15,000	-	- 15,000
22%	112002	Expense - Lake Maintenance & Operating	MOW	50,000	11,210	1,086 38,790
47%	112090	Expense - Depreciation Swimming Areas and Beaches	MFA	3,500	1,641	- 1,859
24%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,154	\$ 18,775	\$ 1,086 \$ 60,380
112 Swimming Areas and Beaches - Operating Revenue						
	112102	Revenue - Lake Site Fees	MOW	1,000	236	-
	112 Total Swimming Areas and Beaches - Operating Revenue			\$ 1,000	\$ 236	\$ -

% of
Completion

Resp
Officer

Budget
30-Jun-21

Actual
31-Dec-20

Order Value
31-Dec-20

Variance
Under/(Over)

113 Other Recreation & Sport - Operating Expenditure

56%		113000	Expense - Administration Allocation Other Recreation &	MFA	31,014	17,242	-	13,772
49%		113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	73,585	-	76,415
33%		113002	Expense - Frankland River Parks and Gardens	MOW	80,000	26,647	1,287	53,353
79%		113003	Expense - Tenterden Parks and Gardens	MOW	7,000	5,535	-	1,465
51%		113004	Expense - Frederick Square Operating	MOW	40,000	20,541	2,182	19,459
72%		113007	Expense - Horse Paddocks	MOW	3,000	2,171	-	829
23%		113012	Expense - Frankland River Recreation Operating	MFA	40,000	9,056	9,220	30,944
		113016	Expense - Regional Trails Master Plan	CDO	1,000	-	-	1,000
		113019	Expense - Cranbrook Playground	CDO	20,330	-	-	20,330
92%		113020	Expense - Community Grant Round	CDO	20,000	18,353	-	1,647
48%		113090	Expense - Depreciation Other Recreation & Sport	MOW	84,400	40,407	-	43,993
45%			113 Total Other Recreation & Sport - Operating Expenditure		\$ 476,744	\$ 213,537	\$ 12,689	\$ 263,207

113 Other Recreation & Sport - Operating Revenue

113102	Revenue - Horse Paddock Charges	MFA	2,500	2,182	-
113104	Revenue - Asset Replacement Fund - FR Bowling Green	MFA	5,000	-	-
113105	Revenue - Asset Replacement Fund - CB Bowling Green	MFA	5,000	3,000	-
113108	Revenue - Lease of Frederick Square	MFA	2,000	1,000	-
	113 Total Other Recreation & Sport - Operating Revenue		\$ 14,500	\$ 6,182	\$ -

115 Libraries - Operating Expenditure

56%		115000	Expense - Administration Allocation Library	MFA	8,286	4,607	-	3,679
96%		115001	Expense - Frankland River Library	MFA	40,000	38,352	-	1,648
87%		115007	Expense - Cranbrook Library	MFA	14,000	12,130	-	1,870
88%			115 Total Libraries - Operating Expenditure		\$ 62,286	\$ 55,088	\$ -	\$ 7,198

115 Libraries - Operating Revenue

115101	Revenue - Library Reimbursements	MFA	6,000	4,199	-
	115 Total Libraries - Operating Revenue		\$ 6,000	\$ 4,199	\$ -

116 Other Culture - Operating Expenditure

56%		116000	Expense - Administration Allocation Other Culture	MFA	18,230	10,134	-	8,096
53%		116002	Expense - Cranbrook Museum	MOW	2,500	1,337	1,307	1,163
164%		116003	Expense - Maintenance Old Post Office Frankland River	MFA	1,000	1,643	-	(643)
25%		116006	Expense - ANZAC	CEO	500	127	-	373
77%		116007	Expense - ANZAC Books	CDO	6,000	4,628	-	1,372
47%		116090	Expense - Depreciation Other Culture	MFA	550	257	-	293
63%			116 Total Other Culture - Operating Expenditure		\$ 28,780	\$ 18,126	\$ 1,307	\$ 10,654

116 Other Culture - Operating Revenue

116101	Revenue - Sale of History Books	MFA	100	73	-
116102	Revenue - Sale of ANZAC Book	MFA	3,000	-	-
	116 Total Other Culture - Operating Revenue		\$ 3,100	\$ 73	\$ -

11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE

\$ 990,902 **\$ 474,839** **\$ 66,592**

11 TOTAL RECREATION & CULTURE - OPERATING REVENUE

\$ 34,700 **\$ 18,467**

12 TRANSPORT

122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure

56%		122000	Expense - Administration Allocation Streets, Roads, Bridge	MFA	59,779	33,233	-	26,546
37%		122001	Expense - Street Lighting	MFA	19,800	7,247	-	12,553
57%		122002	Expense - Road Maintenance	MOW	1,000,000	573,043	17,961	426,957
99%		122003	Expense - Depot Maintenance	MOW	40,000	39,406	656	594
116%		122007	Expense - RAMM	MOW	7,800	9,046	-	(1,246)

% of
Completion

			Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)	
100%		122016	Expense - Insurance on Bridges	MFA	40,000	39,981	-	19
36%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot I	MFA	1,612,000	586,917	-	1,025,083
63%		122091	Expense - Loss on Sale of Assets Transport	MFA	6,500	4,108	-	2,392
46%		122	Total Streets Roads Bridges & Depot Maintenance - Operating E		\$ 2,785,879	\$ 1,292,982	\$ 18,616	\$ 1,492,897
		122	Streets Roads Bridges & Depot Maintenance - Operating Revenue					
		122101	Revenue - MRWA Streetlighting Contribution	MFA	1,612	-	-	
		122102	Revenue - Grant - MRWA Direct Grants	MFA	158,956	158,956	-	
		122199	Revenue - Profit on Sale of Assets Transport	MFA	10,000	9,506	-	
		122	Total Streets Roads Bridges & Depot Maintenance - Operating R		\$ 170,568	\$ 168,462	\$ -	
		125	Traffic Control - Operating Expenditure					
56%		125000	Expense - Administration Allocation Traffic Control	MFA	91,859	51,067	-	40,792
21%		125001	Expense - DoT Licensing Expenses	MFA	2,500	528	-	1,972
52%		125002	Expense - DoT Licensing Employee Expenses	MFA	52,000	27,018	-	24,982
54%		125	Total Traffic Control - Operating Expenditure		\$ 146,359	\$ 78,612	\$ -	\$ 67,747
		125	Traffic Control - Operating Revenue					
		125100	Revenue - DoT Licensing Commission	MFA	11,000	6,831	-	
		125101	Revenue - DoT Licensing Reimbursements	MFA	1,000	-	-	
		125	Total Traffic Control - Operating Revenue		\$ 12,000	\$ 6,831	\$ -	
		126	Aerodromes - Operating Expenditure					
52%		126000	Expense - Airstrip Maintenance	MOW	6,000	3,108	-	2,892
52%		126	Total Aerodromes - Operating Expenditure		\$ 6,000	\$ 3,108	\$ -	\$ 2,892
		12	TOTAL TRANSPORT - OPERATING EXPENDITURE		\$ 2,938,238	\$ 1,374,703	\$ 18,616	
		12	TOTAL TRANSPORT - OPERATING REVENUE		\$ 182,568	\$ 175,294		
		13	ECONOMIC SERVICES					
		131	Rural Services - Operating Expenditure					
56%		131000	Expense - Administration Allocation Rural Services	MFA	592	329	-	263
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicat	CEO	1,500	-	-	1,500
22%		131004	Expense - Drought Relief	MOW	8,000	1,756	-	6,244
21%		131	Total Rural Services - Operating Expenditure		\$ 10,092	\$ 2,085	\$ -	\$ 8,007
		132	Tourism & Area Promotion - Operating Expenditure					
56%		132000	Expense - Administration Allocation Tourism & Area Pror	MFA	33,382	18,558	-	14,824
57%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	51,530	1,911	38,470
41%		132004	Expense - Frankland River Caravan Park	MOW	40,000	16,239	943	23,761
		132005	Expense - Area Promotion Donations	MFA	1,000	-	-	1,000
21%		132008	Expense - Tourism & Area Promotion	CDO	12,000	2,462	-	9,538
		132011	Expense - Tourism Information Bays	CDO	10,000	-	-	10,000
98%		132012	Expense - Area Promotion Memberships	MFA	10,000	9,782	-	218
28%		132014	Expense - CBH Accommodation Unit Shared Expenses	CDO	10,000	2,812	-	7,188
		132015	Expense - CBH Accommodation Unit Profit Share Paymer	MOW	10,000	-	-	10,000
41%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	8,169	-	11,831
		132020	Expense - Community Assistance Donation (CB Show Pre	MOW	5,000	-	-	5,000
49%		132090	Expense - Depreciation Tourism & Area Promotion	MFA	14,200	7,029	-	7,171
46%		132	Total Tourism & Area Promotion - Operating Expenditure		\$ 255,582	\$ 116,580	\$ 2,853	\$ 139,002

132 Tourism & Area Promotion - Operating Revenue

132101	Revenue - Cranbrook Caravan Park Charges	MOW	72,000	23,430	-	
132102	Revenue - Frankland River Caravan Park Charges	MOW	16,000	13,588	-	
132105	Revenue - Sale of Promotional Products	MFA	50	-	-	
132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	6,750	-	
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	6,651	-	
132111	Revenue - RV Park	MOW	100	23	-	

132 Total Tourism & Area Promotion - Operating Revenue

\$ 143,150	\$ 50,442	\$ -
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133 Building Control - Operating Expenditure

56%		133000	Expense - Administration Allocation Building Control	MFA	13,850	7,700	-	6,150
141%		133001	Expense - Contract Building Surveyor	CEO	10,000	14,144	-	(4,144)
37%		133010	Expense - Building Surveyor Employee Expenses	CEO	73,000	26,821	-	46,179
29%		133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	6,000	1,752	-	4,248

133 Total Building Control - Operating Expenditure

\$ 102,850	\$ 50,417	\$ -	\$ 52,433
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133 Building Control - Operating Revenue

133100	Revenue - Building Permits	MFA	5,000	3,269	-	
133101	Revenue - BCITF Commissions	MFA	50	25	-	
133102	Revenue - BSL Commissions	MFA	50	55	-	
133110	Revenue - Building Surveyor Contributions & Reimburser	MFA	32,500	2,270	-	

133 Total Building Control - Operating Revenue

\$ 37,600	\$ 5,618	\$ -
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136 Other Economic Services - Operating Expenditure

56%		136000	Expense - Administration Allocation Other Economic Ser	MFA	9,470	5,265	-	4,205
10%		136002	Expense - Water Supplies Standpipes	MOW	3,000	298	455	2,702
19%		136009	Expense - CB Community Bus Expenses	MOW	1,500	292	-	1,208
14%		136010	Expense - FR Community Bus Expenses	MOW	1,200	172	-	1,028

136 Total Other Economic Services - Operating Expenditure

\$ 15,170	\$ 6,026	\$ 455	\$ 9,144
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136 Other Economic Services - Operating Revenue

136100	Revenue - Standpipe Water Charges	MFA	5,000	99	-	
136106	Revenue - Cranbrook Community Bus Hire	MOW	3,000	-	-	
136107	Revenue - Frankland River Community Bus Hire	MOW	2,000	-	-	

136 Total Other Economic Services - Operating Revenue

\$ 10,000	\$ 99	\$ -
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13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE

\$ 383,694	\$ 175,109	\$ 3,308
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13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE

\$ 190,750	\$ 56,160
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14 OTHER PROPERTY & SERVICES

141 Private Works - Operating Expenditure

56%		141000	Expense - Administration Allocation Private Works	MFA	8,641	4,804	-	3,837
33%		141001	Expense - Private Works	MOW	25,000	8,228	665	16,772

141 Total Private Works - Operating Expenditure

\$ 33,641	\$ 13,032	\$ 665	\$ 20,609
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141 Private Works - Operating Revenue

141100	Revenue - Private Works Income	MOW	35,000	8,950	-	
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141 Total Private Works - Operating Revenue

\$ 35,000	\$ 8,950	\$ -
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% of
Completion

Resp
Officer Budget
30-Jun-21 Actual
31-Dec-20 Order Value
31-Dec-20 Variance
Under/(Over)

		Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)	
142 Public Works Overheads - Operating Expenditure							
56%	142000	Expense - Administration Allocation Public Works Overh	MFA	96,239	53,502	-	42,737
40%	142001	Expense - Sick Leave - Works Staff	MFA	36,820	14,704	-	22,116
42%	142002	Expense - Annual Leave - Works Staff	MFA	91,800	38,185	-	53,615
9%	142003	Expense - Long Service Leave - Works Staff	MFA	37,900	3,550	-	34,350
63%	142004	Expense - Protective Clothing - Works Staff	MOW	6,000	3,770	-	2,230
59%	142005	Expense - Allowances - Works Staff	MFA	13,600	8,040	-	5,560
61%	142008	Expense - Engineering Professional Services	MOW	5,000	3,050	-	1,950
100%	142009	Expense - Workers Compensation Insurance - Works Stal	MFA	39,270	39,270	-	-
66%	142011	Expense - Safety & Risk Management	CEO	20,000	13,240	318	6,760
93%	142012	Expense - Staff Training - Works Staff	MOW	30,000	27,836	136	2,164
38%	142014	Expense - Public Holiday - Works Staff	MFA	46,000	17,567	-	28,433
60%	142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	14,905	-	10,095
56%	142019	Expense - Housing Allowance - Works Staff	MFA	24,000	13,381	-	10,619
57%	142020	Expense - Works Employee Expenses	MFA	374,000	211,710	-	162,290
	142022	Expense - Advertising Public Works Overheads	MFA	2,000	-	-	2,000
89%	142024	Expense - Uniform Allowance - Works Staff	MFA	7,300	6,478	136	822
59%	142026	Expense - Emergency Telephone & Allowance	MFA	3,700	2,178	-	1,522
80%	142029	Expense - Works Staff Conference	MOW	7,000	5,605	-	1,395
59%	142090	Expense - Depreciation Public Works Overheads	MFA	56,500	33,068	-	23,432
42%	142099	Expense - Overheads Allocated to Works	MFA	(922,129)	(387,332)	-	(534,797)
142 Total Public Works Overheads - Operating Expenditure				\$ -	\$ 122,707	\$ 591	\$ (122,707)

142 Public Works Overheads - Operating Revenue

142100	Revenue - Reimbursements Public Works Overheads	MFA	5,000	-	-	
142102	Revenue - Staff Training Funding/Reimbursements	MFA	-	845	-	
142103	Revenue - Self Insurance Bonus Pool	MFA	5,000	-	-	
142 Total Public Works Overheads - Operating Revenue			\$ 10,000	\$ 845	\$ -	

143 Plant Operation Costs - Operating Expenditure

56%	143000	Expense - Administration Allocation Plant Operation Cos	MFA	37,998	21,124	-	16,874
32%	143001	Expense - Fuel & Oils	MOW	195,000	62,535	-	132,465
53%	143003	Expense - Parts & Repairs	MOW	180,000	96,190	8,970	83,810
54%	143004	Expense - Depot Plant Maintenance	MOW	40,000	21,722	-	18,278
58%	143005	Expense - Insurances & Licences - Plant	MFA	59,740	34,424	-	25,316
106%	143014	Expense - Floating Plant and Loose Tools	MOW	15,000	15,919	-	(919)
57%	143090	Expense - Depreciation - Plant	MFA	310,000	176,739	-	133,261
40%	143099	Expense - Plant Operation Costs Allocated to Works	MFA	(837,738)	(332,218)	-	(505,521)
143 Total Plant Operation Costs - Operating Expenditure				\$ -	\$ 96,436	\$ 8,970	\$ (96,436)

143 Plant Operation Costs - Operating Revenue

143100	Revenue - Sale of Scrap	MOW	100	-	-	
143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	4,178	-	
143 Total Plant Operation Costs - Operating Revenue			\$ 5,100	\$ 4,178	\$ -	

144 Stock Fuels & Oils - Operating Revenue

144100	Revenue - Fuel Tax Credit	MFA	45,000	18,811	-	
144 Total Stock Fuels & Oils - Operating Revenue			\$ 45,000	\$ 18,811	\$ -	





146 Salaries & Wages - Operating Expenditure

57%	146000	Expense - Gross Salaries & Wages	MFA	1,950,000	1,121,127	-	828,873
57%	146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,950,000)	(1,121,127)	-	(828,873)
	146002	Expense - Workers Compensation Payments	MFA	10,000	-	-	10,000
146 Total Salaries & Wages - Operating Expenditure				\$ 10,000	\$ -	\$ -	\$ 10,000

146 Salaries & Wages - Operating Revenue

146100	Revenue - Workers Compensation Reimbursements	MFA	10,000	-	-	
146 Total Salaries & Wages - Operating Revenue			\$ 10,000	\$ -	\$ -	

% of
Completion

56%		147000	Expense - Administration Allocation Unclassified
76%		147001	Expense - Reimbursements Unclassified
31%		147005	Expense - Sundry Donations (CEO Delegation)
50%		147 Total Unclassified - Operating Expenditure	

147 Unclassified - Operating Revenue			
147101		Revenue - Reimbursements Unclassified	
147 Total Unclassified - Operating Revenue			

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE

TOTAL OPERATING EXPENDITURE

TOTAL OPERATING REVENUE

Resp Officer	Budget 30-Jun-21	Actual 31-Dec-20	Order Value 31-Dec-20	Variance Under/(Over)
MFA	5,445	3,027	-	2,418
MFA	1,000	761	-	239
CEO	3,000	922	336	2,078
	\$ 9,445	\$ 4,710	\$ 336	\$ 4,735
MFA	1,000	897	-	
	\$ 1,000	\$ 897	\$ -	
	\$ 53,086	\$ 236,885	\$ 10,562	
	\$ 106,100	\$ 33,680		
	\$6,511,296	\$3,338,345	\$224,595	
	\$4,230,569	\$3,405,226		