

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

	Supplementary	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
	Information	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	3,089,815	3,009,956	3,009,790	(166)	(0.01%)	
Grants, subsidies and contributions	14	572,591	83	0	(83)	(100.00%)	▼
Fees and charges		438,998	127,381	131,326	3,945	3.10%	
Interest revenue		147,325	7,456	(48)	(7,504)	(100.64%)	▼
Other revenue		123,436	9,110	881	(8,229)	(90.33%)	▼
Profit on asset disposals	6	148,600	3,425	0	(3,425)	(100.00%)	▼
		4,520,765	3,157,411	3,141,949	(15,462)	(0.49%)	
Expenditure from operating activities							
Employee costs		(2,160,683)	(220,051)	(227,586)	(7,535)	(3.42%)	
Materials and contracts		(2,008,272)	(228,603)	(163,875)	64,728	28.31%	▲
Utility charges		(151,930)	(12,641)	(3,606)	9,035	71.47%	▲
Depreciation		(2,518,695)	(209,875)	0	209,875	100.00%	▲
Finance costs		(1,982)	(48)	(343)	(295)	(614.58%)	▼
Insurance		(250,135)	(115,273)	(117,450)	(2,177)	(1.89%)	
Other expenditure		(168,407)	(2,044)	(577)	1,467	71.77%	▲
Loss on asset disposals	6	(4,000)	(333)	0	333	100.00%	▲
		(7,264,104)	(788,868)	(513,437)	275,431	34.91%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,365,025	197,713	136	(197,577)	(99.93%)	▼
Amount attributable to operating activities		(378,314)	2,566,256	2,628,648	62,392	2.43%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	4,173,186	0	0	0	0.00%	
Proceeds from disposal of assets	6	775,100	0	0	0	0.00%	
Proceeds from financial assets - community loans		11,034	0	0	0	0.00%	
		4,959,320	0	0	0	0.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,742,216)	(8,144)	(2,200)	5,944	72.99%	▲
Payments for construction of infrastructure	5	(2,928,705)	(7,500)	(972)	6,528	87.04%	▲
Amount attributable to investing activities		(1,711,601)	(15,644)	(3,172)	12,472	79.72%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	245,785	0	0	0	0.00%	
		245,785	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(36,001)	(17,811)	(17,811)	0	0.00%	
Payments for principal portion of lease liabilities	12	(19,106)	(1,580)	(1,580)	0	0.00%	
Transfer to reserves	4	(588,191)	0	(1,888)	(1,888)	0.00%	
		(643,298)	(19,391)	(21,279)	(1,888)	(9.74%)	
Amount attributable to financing activities		(397,513)	(19,391)	(21,279)	(1,888)	(9.74%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,487,428	2,487,428	2,530,644	43,216	1.74%	▲
Amount attributable to operating activities		(378,314)	2,566,256	2,628,648	62,392	2.43%	▲
Amount attributable to investing activities		(1,711,601)	(15,644)	(3,172)	12,472	79.72%	▲
Amount attributable to financing activities		(397,513)	(19,391)	(21,279)	(1,888)	(9.74%)	
Surplus or deficit after imposition of general rates		0	5,018,649	5,134,840	116,191	2.32%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2023

	Supplementary Information	30 June 2022	31 July 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,917,606	5,323,169
Trade and other receivables		116,008	3,253,944
Other financial assets		1,534	1,534
Inventories	8	36,206	34,548
Other assets	8	161,914	159,411
TOTAL CURRENT ASSETS		6,233,268	8,772,606
NON-CURRENT ASSETS			
Trade and other receivables		25,569	25,569
Other financial assets		108,755	108,755
Property, plant and equipment		20,479,308	20,481,508
Infrastructure		145,730,865	145,731,837
Right-of-use assets		63,102	63,102
TOTAL NON-CURRENT ASSETS		166,407,599	166,410,771
TOTAL ASSETS		172,640,867	175,183,377
CURRENT LIABILITIES			
Trade and other payables	9	226,728	146,232
Other liabilities	13	75,437	89,322
Lease liabilities	12	0	(1,581)
Borrowings	11	36,002	18,191
Employee related provisions	13	473,363	473,363
TOTAL CURRENT LIABILITIES		811,530	725,527
NON-CURRENT LIABILITIES			
Lease liabilities	12	45,060	45,060
Employee related provisions		86,845	86,845
Other provisions		294,404	294,404
TOTAL NON-CURRENT LIABILITIES		426,309	426,309
TOTAL LIABILITIES		1,237,839	1,151,836
NET ASSETS		171,403,028	174,031,541
EQUITY			
Retained surplus		81,056,770	83,683,395
Reserve accounts	4	3,152,140	3,154,027
Revaluation surplus		87,194,118	87,194,118
TOTAL EQUITY		171,403,028	174,031,540

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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 financial 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 Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 August 2023

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	31 July 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	5,917,606	5,917,606	5,323,169
Trade and other receivables		116,008	116,008	3,253,944
Other financial assets		1,534	1,534	1,534
Inventories	8	36,206	36,206	34,548
Other assets	8	161,914	161,914	159,411
		6,233,268	6,233,268	8,772,606
Less: current liabilities				
Trade and other payables	9	(226,728)	(226,728)	(146,232)
Other liabilities	13	(75,437)	(75,437)	(89,322)
Lease liabilities	12	0	0	1,581
Borrowings	11	(36,002)	(36,002)	(18,191)
Employee related provisions	13	(473,363)	(473,363)	(473,363)
		(811,530)	(811,530)	(725,527)
Net current assets		5,421,738	5,421,738	8,047,079
Less: Total adjustments to net current assets	Note 2(c)	(2,925,562)	(2,891,094)	(2,912,238)
Closing funding surplus / (deficit)		2,496,176	2,530,644	5,134,841

(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		Budget	(a)	(b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(148,600)	(3,425)	0
Add: Loss on asset disposals	6	4,000	333	0
Add: Depreciation		2,518,695	209,875	0
Movement in current employee provisions associated with restricted cash		(9,070)	(9,070)	136
Total non-cash amounts excluded from operating activities		2,365,025	197,713	136

(c) Current assets and liabilities excluded from budgeted deficiency

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.

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(3,152,140)	(3,152,140)	(3,154,028)
Less: Loans receivable - clubs/institutions	8		(1,534)	(1,534)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11		36,002	18,191
- Current portion of lease liabilities	12		0	(1,581)
- Current portion of employee benefit provisions held in reserve	4	226,578	226,578	226,714
Total adjustments to net current assets	Note 2(a)	(2,925,562)	(2,891,094)	(2,912,238)

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.

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description

Revenue from operating activities

Expenditure from operating activities

Materials and contracts

Many accounts currently below YTD budget. Main variances are considered timing variances and are for professional services, waste site maintenance, plant parts & repairs, and road maintenance.

Depreciation

Depreciation will not be run until final close off of asset register following revaluations from 2022-2023. Does not affect Statement of Financial Activity as non-cash and is excluded.

Non-cash amounts excluded from operating activities

Variance from delay in running depreciation per comment above.

Surplus or deficit at the start of the financial year

Adjustments to accrued expenses as at 30 June 2023

Surplus or deficit after imposition of general rates

Due to variances described above

Var. \$	Var. %	
\$	%	
64,728	28.31%	▲
209,875	100.00%	▲
(197,577)	(99.93%)	▼
43,216	1.74%	▲
116,191	2.32%	▲

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Borrowings	19
12	Lease Liabilities	20
13	Other Current Liabilities	21
14	Grants and contributions	22
15	Capital grants and contributions	23
16	Detailed capital statements	24
17	Detailed operating statements	27

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.49 M	\$2.49 M	\$2.53 M	\$0.04 M
Closing	\$0.00 M	\$5.02 M	\$5.13 M	\$0.12 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5.32 M	% of total
Unrestricted Cash	\$2.17 M	40.7%
Restricted Cash	\$3.15 M	59.3%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.15 M
Trade Payables	\$0.11 M
0 to 30 Days	95.8%
Over 30 Days	4.2%
Over 90 Days	4.2%

Refer to 9 - Payables

Receivables	
	\$0.09 M
Rates Receivable	\$3.16 M
Trade Receivable	\$0.09 M
Over 30 Days	(10.5%)
Over 90 Days	(38.5%)

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.38 M)	\$2.57 M	\$2.63 M	\$0.06 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.01 M	% Variance
YTD Budget	\$3.01 M	(0.0%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	(100.0%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.13 M	% Variance
YTD Budget	\$0.13 M	3.1%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.71 M)	(\$0.02 M)	(\$0.00 M)	\$0.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.78 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.00 M	% Spent
Adopted Budget	\$2.93 M	(100.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$4.17 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.40 M)	(\$0.02 M)	(\$0.02 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$3.15 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	(\$0.00 M)

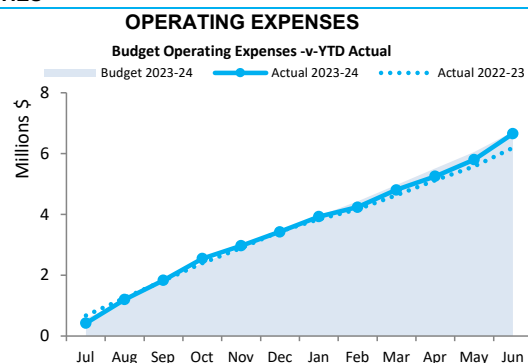
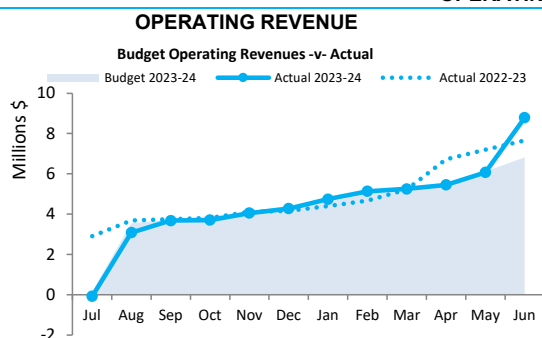
Refer to Note 12 - Lease Liabilities

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

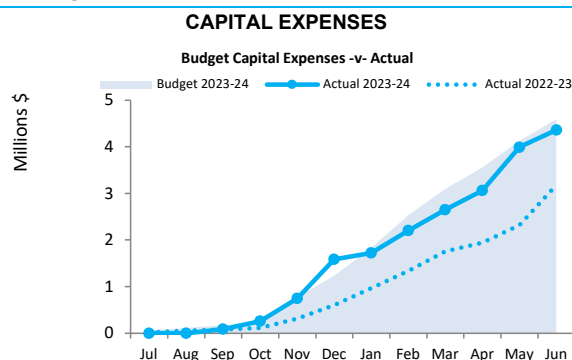
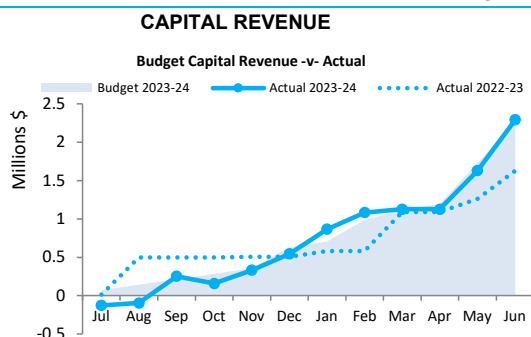
SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

2 KEY INFORMATION - GRAPHICAL

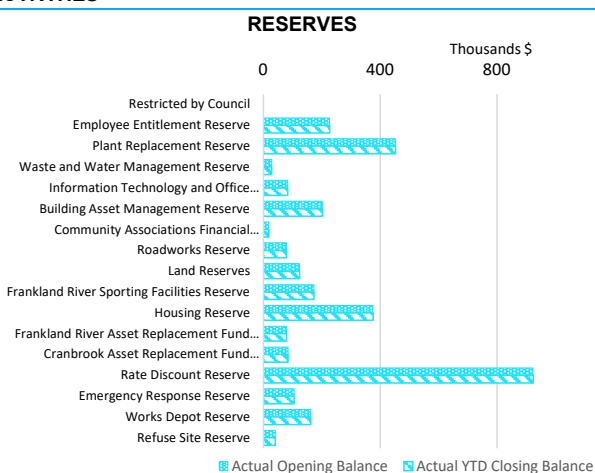
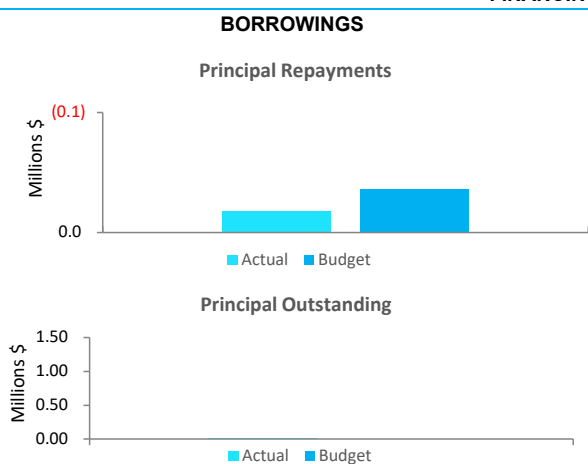
OPERATING ACTIVITIES



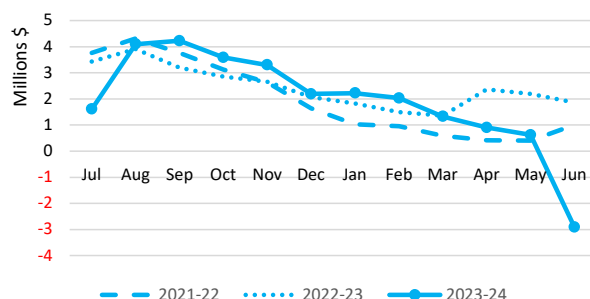
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	159,968.24		159,968.24		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	2,008,523.87		2,008,523.87		Bendigo	1.10%	At Call
Cash On Hand	Cash and cash equivalents	650.00		650.00		N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0.00	1,683,784.52	1,683,784.52		Bendigo	1.10%	At Call
Reserve Term Deposit	Cash and cash equivalents	0.00	1,470,242.48	1,470,242.48		Bendigo	2.25%	28/06/2023
Total		2,169,142	3,154,027	5,323,169	0			
Comprising								
Cash and cash equivalents		2,169,142	3,154,027	5,323,169	0			
		2,169,142	3,154,027	5,323,169	0			

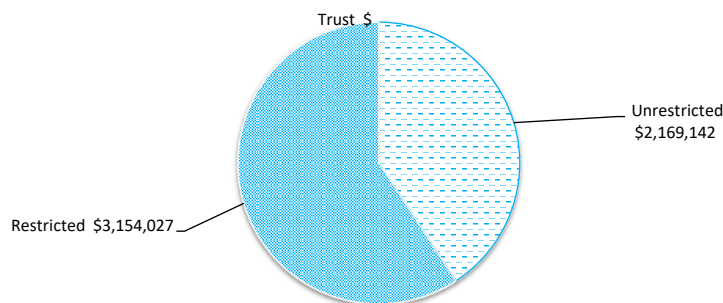
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. 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.



SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Employee Entitlement Reserve	226,578	7,930	20,930	(47,000)	208,438	226,578	136	0	0	226,714
Plant Replacement Reserve	451,915	15,817	0	(136,050)	331,682	451,915	270	0	0	452,185
Waste and Water Management Reserve	28,629	1,002	10,000	0	39,631	28,629	17	0	0	28,646
Information Technology and Office Equipment Reserve	83,326	2,916	70,000	0	156,242	83,326	49	0	0	83,375
Building Asset Management Reserve	201,723	7,060	0	(42,735)	166,048	201,723	121	0	0	201,844
Community Associations Financial assistance Reserves	18,148	635	21,034	0	39,817	18,148	11	0	0	18,159
Roadworks Reserve	78,282	2,740	75,000	0	156,022	78,282	47	0	0	78,329
Land Reserves	123,878	4,336	0	0	128,214	123,878	74	0	0	123,952
Frankland River Sporting Facilities Reserve	172,662	6,043	0	0	178,705	172,662	104	0	0	172,766
Housing Reserve	374,928	13,122	0	0	388,050	374,928	225	0	0	375,153
Frankland River Asset Replacement Fund (Bowling Green) Reserve	78,651	2,753	5,000	0	86,404	78,651	47	0	0	78,698
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	83,658	2,928	5,000	0	91,586	83,658	51	0	0	83,709
Rate Discount Reserve	923,030	32,306	227,825	(20,000)	1,163,161	923,030	553	0	0	923,583
Emergency Response Reserve	104,823	3,669	20,000	0	128,492	104,823	62	0	0	104,885
Works Depot Reserve	161,655	5,658	20,000	0	187,313	161,655	96	0	0	161,751
Refuse Site Reserve	40,254	1,409	3,078	0	44,741	40,254	25	0	0	40,279
	3,152,140	110,324	477,867	(245,785)	3,494,546	3,152,140	1,888	0	0	3,154,028

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Buildings - non-specialised	2,347,116	8,144	2,200	(5,944)
Plant and equipment	1,395,100	0	0	0
Acquisition of property, plant and equipment	3,742,216	8,144	2,200	(5,944)
Infrastructure - roads	2,150,221	0	58	58
Infrastructure - other	677,484	7,500	914	(6,586)
Infrastructure - bridges	101,000	0	0	0
Acquisition of infrastructure	2,928,705	7,500	972	(18,416)
Total capital acquisitions	6,670,921	15,644	3,172	(24,360)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,173,186	0	0	0
Other (disposals & C/Fwd)	775,100	0	0	0
Reserve accounts				
Employee Entitlement Reserve	47,000		0	0
Plant Replacement Reserve	136,050		0	0
Building Asset Management Reserve	42,735		0	0
Rate Discount Reserve	20,000		0	0
Contribution - operations	1,476,850	15,644	3,172	(12,472)
Capital funding total	6,670,921	15,644	3,172	(12,472)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

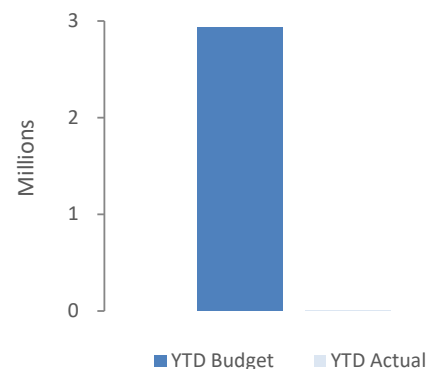
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

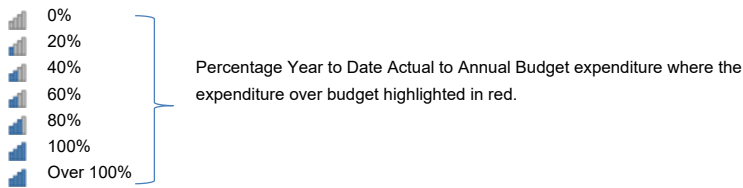
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

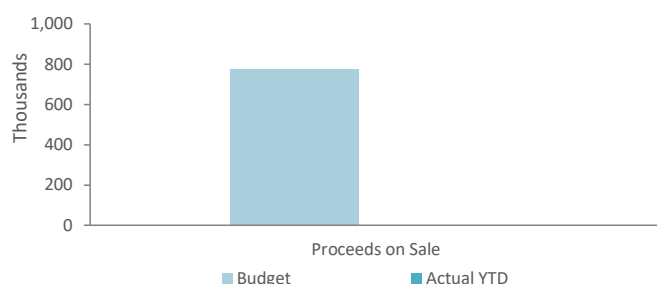


Level of completion indicator, please see table at the end of this note for further detail

Account Description		Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - specialised					
051200	Capital Expense - Buildings - Fire Shed	1,920,000	0	0	0
102200	Capital Expense - Waste Site Upgrade	25,000	0	0	0
111200	Capital Expense - Frankland River Hall Major Maintenance	200,000	0	0	0
111207	Capital Expense - Buildings - Unicup Hall	42,735	3,561	2,200	1,361
111208	Capital Expense - Cranbrook Regional Community Hub				
	Development/Major Maintenance	55,000	4,583	0	4,583
111210	Capital Expense - Unicup Hall Other Infrastructure	12,259	0	0	0
112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	0	0	0
112205	Capital Expense - Lake Nunijup Ablutions	57,759	0	0	0
	Buildings - specialised Total	2,347,116	8,144	2,200	5944
Plant & Equipment					
042212	Capital Expense - Admin Vehicles	162,500	0	0	0
053200	Capital Expense - Plant & Equipment	40,000	0	0	0
123200	PLANT - Light Plant & Equipment (Capital)	268,600	0	0	0
123201	PLANT - Heavy Plant & Equipment (Capital)	924,000	0	0	0
		0	0	0	0
	Plant & Equipment Total	1,395,100	0	0	0
Infrastructure - Bridges					
BR274	Bridge 274 - Boyup Brook - bridge works	23,000	0	0	0
B4258	Bridge 4258 - Yeriminup Road	30,000	0	0	0
BR4257	Bridge 4257 - Brooklyn - bridge works	23,000	0	0	0
BR4265	Bridge 4265 - Boyacup - bridge works	25,000	0	0	0
	Infrastructure - Bridges Total	101,000	0	0	0
Infrastructure - Roads					
RG003	Capital Expense - Salt River Road	285,000	0	0	0
RG007	Capital Expense - Shamrock Road	240,000	0	0	0
RG523	Capital Expense - Wingebellup Road	270,000	0	0	0
RG560	Capital Expense - Kojonup Frankland Road	285,000	0	0	0
CF013	Capital Expense - Bokerup Road	60,000	0	0	0
CF024	Capital Expense - Newton Road	60,000	0	0	0
CF106	Capital Expense - Thompson Road	60,000	0	0	0
AU001	Capital Expense - Yeriminup Road	323,711	0	0	0
AU047	Capital Expense - Boyup Brook Cranbrook Road	161,861	0	58	(58)
LR087	Capital Expense - Hardy Road - LRCIP 4B Funded	120,000	0	0	0
LR086	Capital Expense - Rubbish Tip Road - LRCIP 4B Funded	120,000	0	0	0
LRWM3	Capital Expense - Frankland River Waste Site Access Road - LRCIP 4B Funded	14,649	0	0	0
CR001	Capital Expense - Commodity Route - Yeriminup Road	150,000	0	0	0
	Infrastructure - Roads Total	2,150,221	0	58	-58.23
Infrastructure - Other					
102204	Capital Expense - Other Infrastructure	90,000	7,500	0	7,500
113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	0	0	0
FRC002	Capital Expense - FR Capital - Pump Track LRCI 3	9,400	0	0	0
FRC004	Capital Expense - Capital - Wingebellup Rd shared pathway & Rocky Gully/Frankland Rd intersection upgrades				
		236,500	0	0	0
FRC006	Capital Expense - Frankland River - pathway connection of playground, caravan park and pump track	65,000	0	0	0
FRC007	Capital Expense - Frankland River - Median Strip Plantings & Community Gardens	20,000	0	0	0
#### 121209	Capital Expense - Depot Upgrade Cranbrook	50,000	0	914	(914)
121219	Capital Expense - Town Entrance Statements	19,344	0	0	0
126201	Capital Expenses - Infrastructure	62,500	0	0	0
132206	Capital Expense - Cranbrook Information Bay Upgrade	23,000	0	0	0
	Infrastructure - Other Total	677,484	7,500	914	6586
		6,670,921	15,644	3,172	12,472

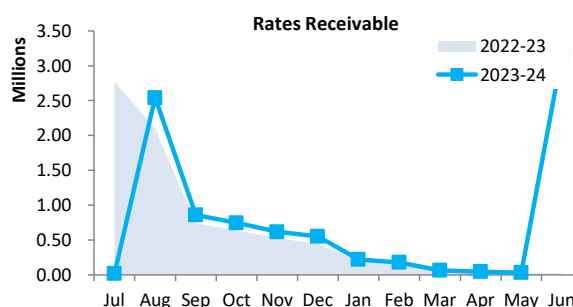
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
CB1	CEO - Ford Everest	47,000	60,000	13,000	0	0	0	0	0
CB01	MFA - Isuzu MUX	42,500	51,500	9,000	0	0	0	0	0
CB6	BO - Toyota RAV4	10,000	29,100	19,100	0	0	0	0	0
CB00	MOW - Isuzu MUX	42,500	51,500	9,000	0	0	0	0	0
CB06	WS - Isuzu Dmax Dcab	40,000	42,000	2,000	0	0	0	0	0
CB04	Gardens - Isuzu Dmax Single Cab	33,000	32,500	0	(500)	0	0	0	0
CB08	Ranger - Isuzu DMax Extra Cab	33,500	37,000	3,500	0	0	0	0	0
CB05	Works - Isuzu Dmax Dual Cab	36,500	37,000	500	0	0	0	0	0
007FR	Gardens - Isuzu Dmax Single Cab	35,000	32,000	0	(3,000)	0	0	0	0
CB09	Daf 8x4 tipping truck	150,000	170,000	20,000	0	0	0	0	0
CB009	Canter Crew Cab	30,000	35,000	5,000	0	0	0	0	0
CB4400	Komatsu 14t Excavator	60,000	115,000	55,000	0	0	0	0	0
CB004	CAT Rubber Tyred Roller	63,000	62,500	0	(500)	0	0	0	0
	FAI Tree Mulcher	0	10,000	10,000	0	0	0	0	0
006FR	Frankland River Community Bus (Forc	7,500	10,000	2,500	0	0	0	0	0
		630,500	775,100	148,600	(4,000)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	27,318	32,986
Levied this year	2,657,981	3,009,790
Less - collections to date	(2,652,313)	117,150
Gross rates collectable	32,986	3,159,926
Net rates collectable	32,986	3,159,926
% Collected	98.8%	(3.9%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(201)	42,583	10,234	482	(14,772)	38,326
Percentage	(0.5%)	111.1%	26.7%	1.3%	(38.5%)	
Balance per trial balance						
Trade receivables						38,326
GST receivable						28,664
Receivables for employee related provisions						27,028
Total receivables general outstanding						94,018

Amounts shown above include GST (where applicable)

KEY INFORMATION

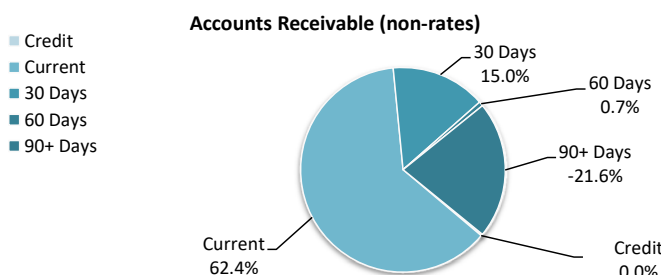
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Loans receivable - clubs/institutions	1,534	0	0	1,534
Inventory				
Inventories - fuel and materials	36,206	0	(1,658)	34,548
Other assets				
Accrued income	161,914	0	(2,503)	159,411
Total other current assets	199,654	0	(4,161)	195,493
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.

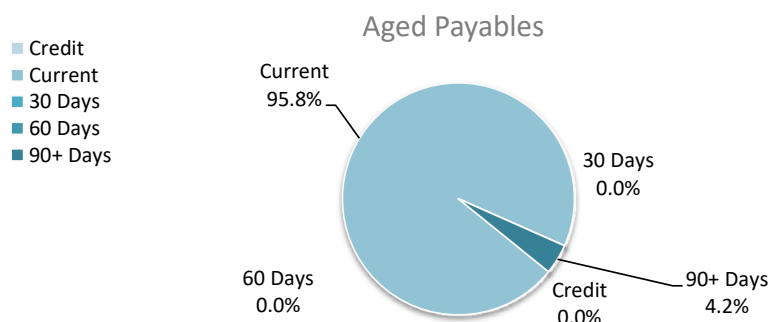
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	85,286	0	0	3,755	89,041
Percentage	0.0%	95.8%	0.0%	0.0%	4.2%	
Balance per trial balance						
Sundry creditors						106,617
ATO liabilities						39,615
Total payables general outstanding						146,232

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1338	248	2,289,188	306,293	250	306,543	306,293	0	306,293
Unimproved value									
Unimproved Value	0.0056	421	456,047,000	2,551,127	1,000	2,552,127	2,551,127	0	2,551,127
Sub-Total		669	458,336,188	2,857,420	1,250	2,858,670	2,857,420	0	2,857,420
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value	710	147	229,542	104,370	0	104,370	104,370	0	104,370
Unimproved value									
Unimproved Value	750	64	4,204,635	48,000	750	48,750	48,000	0	48,000
Sub-total		211	4,434,177	152,370	750	153,120	152,370	0	152,370
Amount from general rates						3,011,790			3,009,790
Ex-gratia rates						78,025			0
Total general rates						3,089,815			3,009,790

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Lot 9 Edward Street MOW Residence	77	36,001	0	0	(17,811)	(36,001)	18,190	-0	(283)	(1,405)
Total		36,001	0	0	(17,811)	(36,001)	18,190	0	(283)	(1,405)
Current borrowings		36,001					18,191			
Non-current borrowings		0					-1			
		36,001					18,190			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM vehicle lease		0	0	0	(1,580)	(19,106)	(1,580)	(19,106)	(60)	(577)
Total		0	0	0	(1,580)	(19,106)	(1,580)	(19,106)	(60)	(577)
Current lease liabilities		0					(1,581)			
Non-current lease liabilities		45,060					45,060			
		45,060					43,479			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		75,437	0	13,885	0	89,322
Total other liabilities		75,437	0	13,885	0	89,322
Employee Related Provisions						
Provision for annual leave		296,021	0			296,021
Provision for long service leave		145,355	0			145,355
Other employee leave provisions		31,987	0			31,987
Total Provisions		473,363	0	0	0	473,363
Total other current liabilities		548,800	0	13,885	0	562,685

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 15

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 Related Provisions

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 employee related 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Jul 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
DFES Local Government Grant Scheme	0	13,885	0	13,885	13,885	85,330	0	0
DFES Mitigation Activity Fund - Round 2	0	0	0	0	0	25,892	0	0
Communities Funding	0	0	0	0	0	1,000	0	0
Youth Week	0	0	0	0	0	1,500	0	0
Seniors Funding	0	0	0	0	0	1,000	83	0
0-4 Grant	0	0	0	0	0	1,000	0	0
Afterschool Care Program	0	0	0	0	0	47,832	0	0
Disaster Risk Fund 2023 - Cranbrook Stormwater	0	0	0	0	0	70,000	0	0
Drainage Design								
Australia Day	0	0	0	0	0	10,000	0	0
Main Roads WA Direct Grant	0	0	0	0	0	196,940	0	0
	0	13,885	0	13,885	13,885	440,494	83	0
Contributions								
CESM Reimbursement	0	0	0	0	0	130,297	0	0
Main Roads WA - Street Lighting	0	0	0	0	0	1,800	0	0
	0	0	0	0	0	132,097	0	0
TOTALS	0	13,885	0	13,885	13,885	572,591	83	0

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

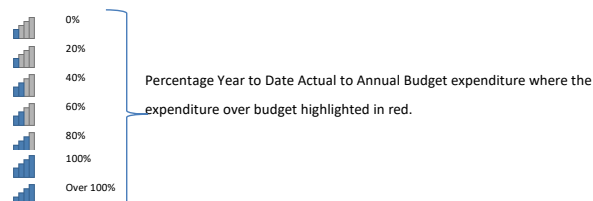
Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2023		(As revenue)	31 Jul 2023	31 Jul 2023	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Cranbrook Fire Shed	0	0	0	0	0	1,870,000	0	0
CCTV Cranbrook CBD	0	0	0	0	0	40,000	0	0
E-Waste Infrastructure Grant Round 1	0	0	0	0	0	22,000	0	0
Lake Poorrarecup Ablutions Upgrade - LRCI 3	0	0	0	0	0	22,083	0	0
Tenterden Tennis Club Resurface - CSRFF	27,582	0	0	27,582	27,582	27,582	0	0
Frankland River - Playground, Caravan Park, Pumptrack Pathways - LRCI 4A	0	0	0	0	0	65,000	0	0
Frankland River - Median Strip Plantings & Community Gardens - LRCI 4A	0	0	0	0	0	20,000	0	0
Cranbrook Daycare/Playgroup shade shelter install - LRCI 4A	0	0	0	0	0	55,000	0	0
Cranbrook Info Bay landscaping improvements and playground drainage - LRCI 4A	0	0	0	0	0	23,000	0	0
Cranbrook & Frankland River Entrance Statements - LRCI 4A	0	0	0	0	0	19,344	0	0
Frankland River Hall Major Maintenance - LRCI4A	0	0	0	0	0	200,000	0	0
Wingebellup Rd shared pathway & Rocky Gully/Frankland Rd intersection upgrades - LRCI 4A	0	0	0	0	0	59,125	0	0
WA Bicycle Networks - Frankland River Pathways	0	0	0	0	0	118,250	0	0
Hardy Road - LRCIP 4B Funded	0	0	0	0	0	120,000	0	0
Rubbish Tip Road - LRCIP 4B Funded	0	0	0	0	0	120,000	0	0
Frankland River Waste Site Access Road - LRCIP 4B Funded	0	0	0	0	0	14,649	0	0
Unicup Hall Water Tank	0	0	0	0	0	9,759	0	0
RRG - Salt River Road - widen bitumen edges and seal	0	0	0	0	0	190,000	0	0
RRG - Shamrock Road - widen bitumen edges and seal	0	0	0	0	0	160,000	0	0
RRG - Wingebellup Road - widen bitumen edges and seal	0	0	0	0	0	180,000	0	0
RRG - Kojonup Frankland Road - widen bitumen edges and seal	0	0	0	0	0	190,000	0	0
R2R - Yeriminup Road - resheet	0	0	0	0	0	323,711	0	0
R2R - Boyup Brook Cranbrook Road - resheet	0	0	0	0	0	161,861	0	0
CR - Yeriminup Road - drains & shoulders	0	0	0	0	0	100,000	0	0
Regional Airports Program - Round 3	0	0	0	0	0	31,250	0	0
	27,582	0	0	27,582	27,582	4,142,613	0	0
Capital contributions								
Tenterden Tennis Club Resurface - Club Contribution	27,582	0	0	27,582	27,582	30,572	0	0
	27,582	0	0	27,582	27,582	30,572	0	0
TOTALS	55,164	0	0	55,164	55,164	4,173,185	0	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total

Level of Completion Indicators



% of

Completion

04 GOVERNANCE

042 Governance - General - Capital Expenditure

042212	Capital Expense - Admin Vehicles	162,500
042299	GEN GOV - Transfer to Reserves	90,930
042	Total Governance - General - Capital Expenditure	

042 Governance - General - Capital Revenue

042300	Capital Revenue - Proceeds on Disposal of Asset	140,600
042301	GEN GOV - Realisation on Disposal of Asset	(140,600)
042399	GEN GOV - Transfer from Reserves	47,000
042	Total Governance - General - Capital Revenue	

043 Governance - Other - Capital Expenditure

043299	OTH GOV - Transfer to Reserves	20,000
043	Total Governance - Other - Capital Expenditure	

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

03 GENERAL PURPOSE INCOME

031 General Purpose Income - Rates - Capital Expense

031299	RATES - Transfer to Reserves	227,825
031	Total General Purpose Income - Rates - Capital Expense	

032 General Purpose Income - Other General Purpose Income - Capital Expense

032299	GEN PUR - Transfer Interest to Reserves	110,325
032	Total General Purpose Income - Other General Purpose Income - Capital Expense	

04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

051200	Capital Expense - Buildings	1,920,000
051270	CESM - Lease Principal Repayments	19,106
051	Total Fire Prevention - Capital Expenditure	

051 Fire Prevention - Capital Revenue

051302	Capital Revenue - ESL Grant	1,870,000
051	Total Fire Prevention - Capital Revenue	

053 Other Law, Order & Public Safety - Capital Expenditure

053200	Capital Expense - Plant & Equipment	40,000
053	Total Other Law, Order & Public Safety - Capital Expenditure	

053 Other Law, Order & Public Safety - Capital Revenue

053300	Capital Revenue - Grant Funding	40,000
053	Total Other Law, Order & Public Safety - Capital	

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

09 HOUSING

091 Staff Housing - Capital Expenditure

091280	STF HOUSE - Loan Principal Repayments	36,001
091	Total Staff Housing - Capital Expenditure	

09 TOTAL HOUSING - CAPITAL EXPENDITURE

Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
162,500	-	-	162,500
90,930	-	-	90,930
\$ 253,430	\$ -	\$ -	\$ 253,430
140,600	-	-	140,600
(140,600)	-	-	(140,600)
47,000	-	-	47,000
\$ 47,000	\$ -	\$ -	\$ 47,000
20,000	-	-	20,000
\$ 20,000	\$ -	\$ -	\$ 20,000
\$ 273,430	\$ -	\$ -	
\$ 47,000	\$ -	\$ -	
227,825	-	-	227,825
\$ 227,825	\$ -	\$ -	\$ 227,825
110,325	1,887	-	108,438
\$ 110,325	\$ 1,887	\$ -	\$ 108,438
\$ 338,150	\$ 1,887	\$ -	
1,920,000	-	-	1,920,000
19,106	1,580	-	17,526
\$ 1,939,106	\$ 1,580	\$ -	\$ 1,937,526
1,870,000	-	-	1,870,000
\$ 1,870,000	\$ -	\$ -	\$ 1,870,000
40,000	-	-	40,000
\$ 40,000	\$ -	\$ -	\$ 40,000
40,000	-	-	40,000
\$ 40,000	\$ -	\$ -	\$ 40,000
\$ 1,979,106	\$ 1,580	\$ -	
\$ 1,910,000	\$ -	\$ -	
36,001	17,811	-	18,190
\$ 36,001	\$ 17,811	\$ -	\$ 18,190
\$ 36,001	\$ 17,811	\$ -	

% of

Completion

10 COMMUNITY AMENITIES

101 Household Waste - Capital Expense

	101299	SAN - Transfer to Reserves		3,078	-	-	3,078
		101 Total Household Waste - Capital Expense		\$ 3,078	\$ -	\$ -	\$ 3,078

102 Sanitation - Other - Capital Expenditure

	102200	Capital Expense - Waste Site Upgrade		25,000	-	-	25,000
	102204	Capital Expense - Other Infrastructure		90,000	-	-	90,000
		102 Total Sanitation - Other - Capital Expenditure		\$ 115,000	\$ -	\$ -	\$ 115,000

102 Sanitation - Other - Capital Revenue

	102300	Capital Revenue - Waste Site Grants		22,000	-	-	22,000
		102 Total Sanitation - Other - Capital Revenue		\$ 22,000	\$ -	\$ -	\$ 22,000
		107 Other Community Amenities - Capital Expenditure					

10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE





\$ 118,078 \$ - \$ -

10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE

\$ 22,000 \$ - \$ -

11 RECREATION & CULTURE




111 Public Halls & Civic Centres - Capital Expenditure

	111200	Capital Expense - Frankland River Hall Major Maintenance	MCC	200,000	-	-	200,000
	111207	Capital Expense - Buildings - Unicup Hall		42,735	2,200	-	40,535
	111208	Capital Expense - Cranbrook Regional Community Hub De	MCC	55,000	-	-	55,000
	111210	Capital Expense - Unicup Hall Other Infrastructure	MCC	12,259	-	-	12,259
1%		111 Total Public Halls & Civic Centre - Capital Expenditure		\$ 309,994	\$ 2,200	\$ -	\$ 307,794

111 Public Halls & Civic Centres - Capital Revenue

	111302	Capital Revenue - Grant Funding		264,759	-	-	264,759
		111 Total Public Halls & Civic Centres - Capital Revenue		\$ 264,759	\$ -	\$ -	\$ 264,759





112 Swimming Areas & Beaches - Capital Expenditure

	112203	Capital Expense - Lake Poorrarecup Major Maintenance		34,363	-	29,324	34,363
	112205	Capital Expense - Lake Nunijup Ablutions		57,759	-	23,261	57,759
		112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 92,122	\$ -	\$ 52,585	\$ 92,122

112 Swimming Areas & Beaches - Capital Revenue

	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant		22,083	-	-	22,083
		112 Total Swimming Areas & Beaches - Capital Revenue		\$ 22,083	\$ -	\$ -	\$ 22,083

113 Other Recreation and Sport - Capital Expenditure

	113225	Capital Expense - Tenterden Tennis Courts Upgrade		101,740	-	127,989	101,740
	113226	Capital Expense - Other Infrastructure Frankland River		330,900	-	5,000	330,900
	113299	OTH REC - Transfer to Reserves		31,034	-	-	31,034
		113 Total Other Recreation & Sport - Capital Expenditure		\$ 463,674	\$ -	\$ 132,989	\$ 463,674

113 Other Recreation & Sport - Capital Revenue

	113301	Capital Revenue - WA Bicycle Network Grant		118,250	-	-	
	113302	Capital Revenue - LRCI Phase 4A Grant Income		144,125	-	-	
	113314	Capital Revenue - Tenterden Tennis Club CSRFF Grant		27,582	-	-	
	113315	Capital Revenue - Tenterden Tennis Club - Club Funds		30,572	-	-	
	113399	Capital Revenue - Transfer from Reserves - OTH REC		62,735	-	-	
		113 Total Other Recreation & Sport - Capital Revenue		\$ 383,264	\$ -		

11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE



\$ 865,790 \$ 2,200 \$ 185,574

11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE






\$ 670,106 \$ - \$ -

12 TRANSPORT

121 Streets Roads Bridges & Depot Construction - Capital Expenditure

	121200	<u>Capital Expense - Bridge Program Works</u>					
	BR274	Bridge 274 - Boyup Brook - bridge works		23,000	-	-	23,000
	B4258	Bridge 4258 - Yeriminup Road		30,000	-	-	30,000
	BR4257	Bridge 4257 - Brooklyn - bridge works		23,000	-	-	23,000
	BR4265	Bridge 4265 - Boyacup - bridge works		25,000	-	-	25,000
		<u>Sub Total Capital Expense - Bridge Program Works</u>		\$ 101,000	\$ -	\$ -	\$ 101,000

Capital Expense - Regional Road Group Construction

	121201	<u>Salt River Road</u>		285,000	-	-	285,000
	RG003	Shamrock Road		240,000	-	-	240,000
	RG007	Wingebellup Road		270,000	-	-	270,000
	RG523	Kojonup Frankland Road		285,000	-	-	285,000
	RG560	<u>Sub Total Capital Expense - Regional Road Group Construction</u>		\$ 1,080,000	\$ -	\$ -	\$ 1,080,000

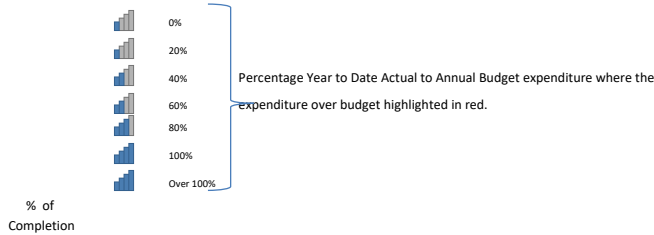
% of
Completion

		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	121202 <u>Capital Expense - Council Funded Road Construction</u>				
	CF013 Bokerup Road	60,000	-	-	60,000
	CF024 Newton Road	60,000	-	-	60,000
	CF106 Thompson Road	60,000	-	-	60,000
	<u>Sub Total Capital Expense - Council Funded Road Construction</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,000</u>
	121203 <u>Capital Expense - Roads to Recovery Construction</u>				
	AU001 Yeriminup Road	323,711	-	-	323,711
0%	AU047 Boyup Brook Cranbrook Road	161,861	58	-	161,803
0%	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>	<u>\$ 485,572</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 485,514</u>
	121206 <u>Capital Expense - Other Contributions Construction</u>				
	LR087 Hardy Road - LRCIP 4B Funded	120,000	-	-	120,000
	LR086 Rubbish Tip Road - LRCIP 4B Funded	120,000	-	-	120,000
	LRWM3 Frankland River Waste Site Access Road - LRCIP 4B Funded	14,649	-	-	14,649
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>	<u>\$ 254,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,649</u>
	121216 <u>Capital Expense - Commodity Route Construction</u>				
	CR001 Commodity Route - Yeriminup Road	150,000	-	-	150,000
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
2%	121209 Capital Expense - Depot Upgrade Cranbrook	50,000	914	5,481	49,086
	121219 Capital Expense - Town Entrance Statements	19,344	-	-	19,344
0%	121299 ROADC - Transfer to Reserves	95,000	-	-	95,000
	121 Total Streets Roads Bridges & Depot Construction - Capital Expend	\$ 2,415,565	\$ 972	\$ 5,481	\$ 2,058,944
	121 Streets Roads Bridges & Depot Construction - Capital Revenue				
	122300 Capital Revenue - Grant - Road Project Grants (RRG)	720,000	-	-	
	122301 Capital Revenue - Grant - Roads to Recovery Grants	485,572	-	-	
	122308 Capital Revenue - Grant - Commodity Route Funding	100,000	-	-	
	122309 Capital Revenue - Local Roads & Community Infrastructure Program	273,993	-	-	
	121 Total Streets Roads Bridges & Depot Construction - Capital Revenue	\$ 1,579,565	\$ -	\$ -	-
	123 Road Plant Purchases - Capital Expenditure				
	123200 PLANT - Light Plant & Equipment (Capital)	268,600	-	-	268,600
	123201 PLANT - Heavy Plant & Equipment (Capital)	924,000	-	-	924,000
	123299 PLANT - Transfer to Reserves	10,000	-	-	10,000
	123 Total Road Plant Purchases - Capital Expenditure	\$ 1,202,600	\$ -	\$ -	\$ 1,202,600
	123 Road Plant Purchases - Capital Revenue				
	123300 PLANT - Proceeds on Disposal of Asset	634,500	-	-	
	123302 PLANT - Realisation on Disposal of Asset	(634,500)	-	-	
	123399 PLANT - Transfer from Reserves	136,050	-	-	
	123 Total Road Plant Purchases - Capital Revenue	\$ 136,050	\$ -	\$ -	-
	126 Aerodromes - Capital Expenditure				
	126201 Capital Expenses - Infrastructure	62,500	-	15,000	62,500
	126 Total Aerodromes - Capital Expenditure	\$ 62,500	\$ -	\$ 15,000	\$ 62,500
	126 Aerodromes - Capital Revenue				
	126300 Capital Revenue - Grant Income	31,250	-	-	
	126300 Capital Revenue - Grant Income	31,250	-	-	
	126 Total Aerodromes - Capital Revenue	\$ 62,500	\$ -	\$ -	-
	12 TOTAL TRANSPORT - CAPITAL EXPENDITURE	\$ 3,680,665	\$ 972	\$ 20,481	
	12 TOTAL TRANSPORT - CAPITAL REVENUE	\$ 1,778,115	\$ -	\$ -	
	13 ECONOMIC SERVICES				
	132 Tourism & Area Promotion - Capital Expenditure				
	132206 Capital Expense - Cranbrook Information Bay Upgrade	23,000	-	-	23,000
	132 Total Tourism & Area Promotion - Capital Expenditure	\$ 23,000	\$ -	\$ -	\$ 23,000
	132 Tourism & Area Promotion - Capital Revenue				
	132303 Capital Revenue - Grant Income	23,000	-	-	
	132 Total Tourism & Area Promotion - Capital Revenue	\$ 23,000	\$ -	\$ -	
	13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE	\$ 23,000	\$ -	\$ -	
	13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE	\$ 23,000	\$ -	\$ -	
	TOTAL CAPITAL EXPENDITURE	\$ 7,314,220	\$ 24,450	\$ 206,055	
	TOTAL CAPITAL REVENUE	\$ 4,450,220	\$ -	\$ -	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

11%	031000	Expense - Administration Allocation Rates	88,097	10,106	-	77,991
	031002	Expense - Valuation Expenses	27,000	-	-	27,000
	031003	Expense - Title Searches	200	-	-	200
	031004	Expense - Debt Collection	5,000	-	-	5,000
	031006	Expense - Rates Incentive Prize	1,500	-	-	1,500
8%		031 Total Rate Revenue - Operating Expenditure	\$ 121,797	\$ 10,106	\$ -	\$ 111,691

031 Rate Revenue - Operating Revenue

	031100	Revenue - General Rates Levied	3,009,790	3,009,790	-	
	031101	Revenue - Ex-Gratia Rates	78,025	-	-	
	031102	Revenue - Penalty Interest Raised on Rates	6,500	117	-	
	031103	Revenue - Rates Written-off	(500)	(0)	-	
	031104	Revenue - Reimbursement of Debt Collection	5,000	-	-	
	031105	Revenue - Rates Instalment Interest	10,500	97	-	
	031106	Revenue - Rates Administration Charges	4,000	50	-	
	031107	Revenue - Rate Enquiries	2,500	270	-	
	031108	Revenue - Interim Rates	2,000	-	-	
		031 Total Rate Revenue - Operating Revenue	\$ 3,117,815	\$ 3,010,324	\$ -	

032 Other General Purpose Funding - Operating Revenue

	032102	Revenue - Municipal Interest	20,000	-	-	
	032103	Revenue - Reserves Interest	110,325	(262)	-	
	032104	Revenue - Dividends/Other Interest	200	-	-	
		032 Total Other General Purpose Funding - Operating Revenue	\$ 130,525	-\$ 262	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 121,797 \$ 10,106 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,248,340 \$ 3,010,062 \$ -

04 GOVERNANCE

11%	041000	Expense - Administration Allocation Governance	177,161	20,323	-	156,838
	041001	Expense - Members Travel Expenses	4,000	-	-	4,000
	041002	Expense - Members Conference Exp	5,200	-	-	5,200
	041004	Expense - President's Allowance	13,608	-	-	13,608
	041005	Expense - Receptions & Civic Functions	16,000	64	-	15,936
49%	041006	Expense - Members Insurance	16,600	8,129	-	8,471
	041007	Expense - Members Subscriptions	590	-	-	590
1%	041008	Expense - Members Telecommunication Allowance	5,445	63	-	5,382
	041009	Expense - Members Meeting Allowance	35,475	-	-	35,475
	041010	Expense - Members Advertising Exp	750	-	-	750
0%	041012	Expense - Members Other Sundry Items	2,000	1	-	1,999
	041016	Expense - Deputy President's Allowance	3,402	-	-	3,402
	041017	Expense - Members Training	7,500	-	-	7,500
10%		041 Total Members Of Council - Operating Expenditure	\$ 287,731	\$ 28,580	\$ -	\$ 259,151

041 Members Of Council - Operating Revenue

	041102	Revenue - Members Reimbursements	100	-	-	
	041103	Revenue - Sale of Used Equipment	500	-	-	
		041 Total Members Of Council - Operating Revenue	\$ 600	\$ -	\$ -	

042 Governance - General - Operating Expenditure

7%	042001	Expense - Admin Building Expenses	49,732	3,446	2,525	46,286
47%	042003	Expense - Admin Workers Compensation Premium	33,300	15,582	-	17,718
6%	042004	Expense - Office Equipment Maintenance	6,000	343	-	5,657
57%	042005	Expense - Computer Equipment Maintenance	110,375	62,915	4,607	47,460
2%	042006	Expense - Admin Telephone	21,000	420	1,490	20,580
5%	042008	Expense - Admin Legal Expenses	20,000	(909)	909	20,909
	042009	Expense - Admin Staff Training	20,000	-	-	20,000
9%	042010	Expense - Admin Printing & Stationery	7,500	642	-	6,858
	042011	Expense - Fringe Benefits Tax	50,000	-	-	50,000
3%	042013	Expense - Admin Staff Uniform	4,500	139	-	4,361
	042014	Expense - Contract Financial Services	20,000	-	-	20,000
53%	042015	Expense - Admin Insurance Premium	33,100	17,606	-	15,494

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
10%	<div><div></div><div></div><div></div></div>	042016 Expense - Admin Subscriptions	6,945	700	-	6,245
14%	<div><div></div><div></div><div></div><div></div></div>	042017 Expense - Admin Advertising	12,000	1,728	-	10,272
	<div><div></div><div></div><div></div><div></div></div>	042018 Expense - Admin Postage & Freight	3,500	-	-	3,500
	<div><div></div><div></div><div></div><div></div></div>	042019 Expense - Bank Charges	200	-	-	200
4%	<div><div></div><div></div><div></div><div></div></div>	042020 Expense - Admin Vehicle Expenses	15,000	618	-	14,382
	<div><div></div><div></div><div></div><div></div></div>	042021 Expense - Unders & Overs	1	-	-	1
	<div><div></div><div></div><div></div><div></div></div>	042022 Expense - Other Admin Office Exp	2,000	-	-	2,000
3%	<div><div></div><div></div><div></div><div></div></div>	042023 Expense - Merchant & Bank Fees	7,000	226	-	6,774
	<div><div></div><div></div><div></div><div></div></div>	042025 Expense - Software Upgrade	5,000	-	-	5,000
	<div><div></div><div></div><div></div><div></div></div>	042028 Expense Admin - Records Management	3,500	-	-	3,500
6%	<div><div></div><div></div><div></div><div></div></div>	042051 Expense - Admin Housing Allowance	15,325	912	-	14,413
6%	<div><div></div><div></div><div></div><div></div></div>	042052 Expense - Admin Employee Expenses	815,010	48,224	-	766,786
5%	<div><div></div><div></div><div></div><div></div></div>	042053 Expense - HR Expenses	10,000	457	-	9,543
	<div><div></div><div></div><div></div><div></div></div>	042055 Expense - Admin Computers	15,500	-	-	15,500
	<div><div></div><div></div><div></div><div></div></div>	042057 Expense - Desks/Chairs/Office Equipment	7,500	-	-	7,500
2%	<div><div></div><div></div><div></div><div></div></div>	042089 Expense - Staff Housing Allocation	12,786	252	-	12,534
	<div><div></div><div></div><div></div><div></div></div>	042090 Expense - Depreciation Administration	90,000	-	-	90,000
11%	<div><div></div><div></div><div></div><div></div></div>	042099 Expense - Administration Costs Allocated	(1,338,924)	(153,594)	-	(1,185,330)
042 Total Governance - General - Operating Expenditure			\$ 57,850	\$ 282	\$ 9,531	\$ 57,568
042 Governance - General - Operating Revenue						
		042101 Revenue - Admin Reimbursements	1,000	-	-	
		042102 Revenue - Photocopying Charges	250	-	-	
		042103 Revenue - Secretarial / Other Charges	500	30	-	
		042107 Revenue - Paid Parental Leave Reimbursement	15,000	-	-	
		042199 Revenue - Profit on Sale of Assets Admin	41,100	-	-	
042 Total Governance - General - Operating Revenue			\$ 57,850	\$ 30	\$ -	
043 Governance - Other - Operating Expenditure						
	<div><div></div><div></div><div></div></div>	043000 Expense - Administration Allocation OGOV	160,550	18,417	-	142,133
	<div><div></div><div></div><div></div></div>	043005 Expense - Sundry Donations (CEO Delegation)	3,000	-	-	3,000
	<div><div></div><div></div><div></div></div>	043013 Expense - Audit Fees	40,250	-	-	40,250
	<div><div></div><div></div><div></div></div>	043018 Expense - Integrated Planning & Reporting	25,000	-	-	25,000
	<div><div></div><div></div><div></div></div>	043019 Expense - Asset Revaluations	65,000	-	33,400	65,000
40%	<div><div></div><div></div><div></div></div>	043020 Expense - VROC Expenses	2,000	798	-	1,202
3%	<div><div></div><div></div><div></div></div>	043021 Expense - Professional Services	120,000	(3,591)	17,491	123,591
98%	<div><div></div><div></div><div></div></div>	043060 Expense - Subscriptions	19,063	18,613	-	450
8%	<div><div></div><div></div><div></div></div>	043 Total Governance - Other - Operating Expenditure	\$ 434,863	\$ 34,238	\$ 50,891	\$ 400,625
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE			\$ 780,444	\$ 63,101	\$ 60,422	
04 TOTAL GOVERNANCE - OPERATING REVENUE			\$ 58,450	\$ 30	\$ -	
05 LAW, ORDER & PUBLIC SAFETY						
051 Fire Prevention (ESL) - Operating Expenditure						
24%	<div><div></div><div></div><div></div></div>	051002 Expense - ESL Maintenance Vehicles & Trailers	22,750	5,487	-	17,263
9%	<div><div></div><div></div><div></div></div>	051004 Expense - ESL Maintenance Land & Buildings	17,354	1,507	1,157	15,847
22%	<div><div></div><div></div><div></div></div>	051005 Expense - ESL Clothing & Accessories	2,766	(601)	514	3,367
2%	<div><div></div><div></div><div></div></div>	051006 Expense - ESL Utilities, Rates & Taxes	4,250	68	-	4,182
1%	<div><div></div><div></div><div></div></div>	051007 Expense - ESL Other Goods & Services	3,330	30	-	3,300
53%	<div><div></div><div></div><div></div></div>	051008 Expense - ESL Insurances - Fire Prevention	35,000	18,486	-	16,514
30%	<div><div></div><div></div><div></div></div>	051 Total Fire Prevention (ESL) - Operating Expenditure	\$ 85,450	\$ 25,575	\$ 1,671	\$ 59,875
051 Fire Prevention (ESL) - Operating Revenue						
		051100 Revenue - ESL Grant	85,330	-	-	
		051101 Revenue - ESL Collection Fee	4,000	-	-	
051 Total Fire Prevention (ESL) - Operating Revenue			\$ 89,330	\$ -	\$ -	
051 Fire Prevention (Council) - Operating Expenditure						
11%	<div><div></div><div></div><div></div></div>	051000 Expense - Administration Allocation Fire Prevention	66,904	7,675	-	59,229
6%	<div><div></div><div></div><div></div></div>	051010 Expense - Council Fire Prevention	54,474	3,287	500	51,187
	<div><div></div><div></div><div></div></div>	051011 Expense - Council Fire Maps	500	-	-	500
	<div><div></div><div></div><div></div></div>	051090 Expense - Depreciation Fire Prevention	154,000	-	-	154,000
4%	<div><div></div><div></div><div></div></div>	051 Total Fire Prevention (Council) - Operating Expenditure	\$ 275,878	\$ 10,962	\$ 500	\$ 264,916
051 Fire Prevention (Council) - Operating Revenue						
		051111 Revenue - Council Sale of Fire Maps	100	47	-	
		051112 Revenue - Council Fire Mitigation	25,892	-	-	
051 Total Fire Prevention (Council) - Operating Revenue			\$ 25,992	\$ 47	\$ -	
051 Fire Prevention (CESM) - Operating Expenditure						
1%	<div><div></div><div></div><div></div></div>	051020 Expense - CESM Employee Expenses	122,171	1,785	-	120,386
4%	<div><div></div><div></div><div></div></div>	051021 Expense - CESM Administration Expenses	1,500	57	-	1,443
7%	<div><div></div><div></div><div></div></div>	051022 Expense - CESM Vehicle Expenses	7,000	471	-	6,529
	<div><div></div><div></div><div></div></div>	051023 Expense - CESM Vehicle Interest Expense on Lease	577	60	-	517
	<div><div></div><div></div><div></div></div>	051089 Expense - Staff Housing Allocation	4,262	43	-	4,219
2%	<div><div></div><div></div><div></div></div>	051 Total Fire Prevention (CESM) - Operating Expenditure	\$ 135,510	\$ 2,416	\$ -	\$ 133,094
051 Fire Prevention (CESM) - Operating Revenue						
		051120 Revenue - CESM Contributions & Reimbursements	130,297	-	-	
051 Total Fire Prevention (CESM) - Operating Revenue			\$ 130,297	\$ -	\$ -	

% of
Completion

Adopted Budget
Estimate

YTD
Actual


































Purchase Order
Value

Variance
Under/(Over)

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
052 Animal Control - Operating Expenditure						
11%	<div><div></div></div>	052000 Expense - Administration Allocation Animal Control	13,762	1,579	-	12,183
	<div><div></div></div>	052001 Expense - Pound Maintenance	2,001	-	-	2,001
9%	<div><div></div></div>	052002 Expense - Animal Control	113,138	10,055	-	103,083
9%	<div><div></div></div>	052 Total Animal Control - Operating Expenditure	\$ 128,901	\$ 11,634	\$ -	\$ 117,267
052 Animal Control - Operating Revenue						
		052100 Revenue - Fines & Penalties Animal Control	200	-	-	
		052101 Revenue - Dog Registration Fees	2,500	110	-	
		052102 Revenue - Impounding Fees	300	-	-	
		052103 Revenue - Cat Registration Fees	200	-	-	
		052 Total Animal Control - Operating Revenue	\$ 3,200	\$ 110	\$ -	
053 Other Law, Order & Public Safety - Operating Expenditure						
11%	<div><div></div></div>	053000 Expense - Administration Allocation Other Law Order & Public Safi	5,256	603	-	4,653
	<div><div></div></div>	053001 Expense - Local Laws	8,000	-	-	8,000
	<div><div></div></div>	053090 Expense - Depreciation Other Law Order & Public Safety	610	-	-	610
6%	<div><div></div></div>	053 Total Other Law, Order & Public Safety - Operating Expenditure	\$ 13,866	\$ 789	\$ -	\$ 13,077
053 Other Law, Order & Public Safety - Operating Revenue						
		053103 Revenue - Infringements	3,000	-	-	
		053 Total Other Law, Order & Public Safety - Operating Revenue	\$ 3,000	\$ -	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE						
			\$ 639,605	\$ 51,377	\$ 2,171	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE						
			\$ 251,819	\$ 157	\$ -	
07 HEALTH						
074 Preventative Services - Administration & Inspection - Operating Expenditure						
11%	<div><div></div></div>	074000 Expense - Administration Allocation Preventative Services	5,256	603	-	4,653
	<div><div></div></div>	074001 Expense - Contract EHO	5,000	-	-	5,000
	<div><div></div></div>	074002 Expense - Control Expenses Other	1,500	-	-	1,500
5%	<div><div></div></div>	074 Total Preventative Services - Administration & Inspection - Oper	\$ 11,756	\$ 603	\$ -	\$ 11,153
074 Preventative Services - Administration & Inspection - Operating Revenue						
		074102 Revenue - Septic Permit To Use Fee	500	-	-	
		074 Total Preventative Services - Administration & Inspection - Oper	\$ 500	\$ -	\$ -	
075 Preventative Services - Pest Control - Operating Expenditure						
	<div><div></div></div>	075000 Expense - Mosquito Control	5,836	-	-	5,836
	<div><div></div></div>	075 Total Preventative Services - Pest Control - Operating Expenditu	\$ 5,836	\$ -	\$ -	\$ 5,836
077 Other Health - Operating Expenditure						
11%	<div><div></div></div>	077000 Expense - Administration Allocation Other Health	5,256	603	-	4,653
	<div><div></div></div>	077001 Expense - Cranbrook Medical Service	24,000	-	-	24,000
	<div><div></div></div>	077004 Expense - Frankland River Medical Service	12,000	-	-	12,000
8%	<div><div></div></div>	077006 Expense - Health Employee Costs	7,000	540	-	6,460
2%	<div><div></div></div>	077 Total Other Health - Operating Expenditure	\$ 48,256	\$ 1,143	\$ -	\$ 47,113
077 Other Health - Operating Revenue						
		077100 Revenue - Food Act Registration	100	-	-	
		077 Total Other Health - Operating Revenue	\$ 100	\$ -	\$ -	
07 TOTAL HEALTH - OPERATING EXPENDITURE						
			\$ 65,848	\$ 1,746	\$ -	
07 TOTAL HEALTH - OPERATING REVENUE						
			\$ 600	\$ -		
08 EDUCATION & WELFARE						
082 Other Education - Operating Expenditure						
11%	<div><div></div></div>	082000 Expense - Administration Allocation Other Education	49,633	5,694	-	43,939
29%	<div><div></div></div>	082002 Expense - Youth Activities	5,000	1,442	-	3,558
	<div><div></div></div>	082004 Expense - Community Activities	5,000	-	-	5,000
	<div><div></div></div>	082005 Expense - Community Newsletters	2,100	-	-	2,100
12%	<div><div></div></div>	082 Total Other Education - Operating Expenditure	\$ 61,733	\$ 7,136	\$ -	\$ 54,597
082 Other Education - Operating Revenue						
		082100 Revenue - Community Activities Funding	1,000	-	-	
		082101 Revenue - Youth Activities Funding	1,500	-	-	
		082 Total Other Education - Operating Revenue	\$ 2,500	\$ -	\$ -	
084 Aged & Disabled - Senior Activities - Operating Expenditure						
11%	<div><div></div></div>	084000 Expense - Administration Allocation Seniors Activities	20,989	2,408	-	18,581
	<div><div></div></div>	084001 Expense - Seniors Activities	2,000	-	-	2,000
10%	<div><div></div></div>	084 Total Aged & Disabled - Senior Activities - Operating Expenditur	\$ 22,989	\$ 2,408	\$ -	\$ 20,581
084 Aged & Disabled - Senior Activities - Operating Revenue						
		084100 Revenue - Seniors Activities Funding	1,000	-	-	
		084 Total Aged & Disabled - Senior Activities - Operating Revenue	\$ 1,000	\$ -	\$ -	































% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
086 Other Welfare - Operating Expenditure						
11%	<div><div></div></div>	086000 Expense - Administration Allocation Other Welfare	18,602	2,134	-	16,468
	<div><div></div></div>	086002 Expense - Donations Other Welfare	800	-	-	800
5%	<div><div></div></div>	086007 Expense - Smart Start Program	30,000	1,492	-	28,508
	<div><div></div></div>	086008 Expense - After School Care Program	52,615	-	-	52,615
	<div><div></div></div>	086090 Expense - Depreciation Other Welfare	3,800	-	-	3,800
3%	<div><div></div></div>	086 Total Other Welfare - Operating Expenditure	\$ 105,817	\$ 3,626	\$ -	\$ 102,191
084 Other Welfare - Operating Revenue						
		086100 Revenue - 0-4 Grant Revenue	1,000	-	-	
		086101 Revenue - After School Care Grant Funding	47,832	-	-	
		084 Other Welfare - Operating Revenue	\$ 48,832	\$ -	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE			\$ 190,539	\$ 13,169	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE			\$ 52,332	\$ -		
09 HOUSING						
091 Staff Housing - Operating Expenditure						
11%	<div><div></div></div>	091000 Expense - Administration Allocation Staff Housing	8,756	1,004	-	7,752
15%	<div><div></div></div>	091002 Expense - Staff Housing Operating Expenses	23,400	3,555	-	19,845
	<div><div></div></div>	091003 Expense - Staff Housing Building Maintenance Schedule	17,726	-	774	17,726
20%	<div><div></div></div>	091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW Residence	1,405	283	-	1,122
6%	<div><div></div></div>	091008 Expense - Property Management Fees	12,000	674	-	11,326
2%	<div><div></div></div>	091099 Expense - Staff Housing Reallocation	(34,099)	(603)	-	(33,496)
17%	<div><div></div></div>	091 Total Staff Housing - Oerating Expenditure	\$ 29,188	\$ 4,914	\$ 774	\$ 24,274
091 Staff Housing - Operating Revenue						
		091100 Revenue - Staff Housing Rent	25,688	4,914	-	
		091101 Revenue - Staff Housing Reimbursements	3,500	-	-	
		091 Total Staff Housing - Oerating Revenue	\$ 29,188	\$ 4,914	\$ -	
092 Other Housing - Operating Expenditure						
11%	<div><div></div></div>	092000 Expense - Administration Allocation Other Housing	8,756	1,004	-	7,752
25%	<div><div></div></div>	092008 Expense - Other Housing Building Operations	14,500	3,638	-	10,862
2%	<div><div></div></div>	092009 Expense - Other Housing Building Maintenance	21,375	359	1,045	21,016
11%	<div><div></div></div>	092 Total Other Housing - Operating Expenditure	\$ 44,631	\$ 5,001	\$ 1,045	\$ 39,630
092 Other Housing - Operating Revenue						
		092100 Revenue - Other Housing Rent	53,310	2,701	-	
		092 Total Other Housing - Operating Revenue	\$ 53,310	\$ 2,701	\$ -	
09 TOTAL HOUSING - OPERATING EXPENDITURE			\$ 73,819	\$ 9,915	\$ 1,819	
09 TOTAL HOUSING - OPERATING REVENUE			\$ 82,498	\$ 7,615		
10 COMMUNITY AMENITIES						
101 Sanitation - Household Waste - Operating Expenditure						
11%	<div><div></div></div>	101000 Expense - Administration Allocation Household Waste	16,176	1,856	-	14,320
	<div><div></div></div>	101001 Expense - Recycling Waste Collection	30,150	-	-	30,150
1%	<div><div></div></div>	101002 Expense - Waste Site Maintenance	190,365	1,181	-	189,184
	<div><div></div></div>	101003 Expense - Purchase of Bins	500	-	-	500
	<div><div></div></div>	101004 Expense - Drum Muster	3,500	-	-	3,500
	<div><div></div></div>	101006 Expense - Domestic Waste Collection	35,850	-	-	35,850
	<div><div></div></div>	101090 Expense - Depreciation Household Waste	38,500	-	-	38,500
1%	<div><div></div></div>	Total Sanitation - Household Waste - Operating Expenditure	\$ 315,041	\$ 3,036	\$ -	\$ 312,005
101 Sanitation - Household Waste - Operating Revenue						
		101100 Revenue - Recycling Removal Charges	41,850	41,850	-	
		101101 Revenue - Waste Removal Charges	57,600	57,600	-	
		101102 Revenue - Sale of Bins	1,000	-	-	
		101103 Revenue - Drum Muster	3,500	-	-	
		101105 Revenue - Sale of Waste Facility Passes	500	-	-	
		101 Total Sanitation - Household Waste - Operating Revenue	\$ 104,450	\$ 99,450	\$ -	
102 Sanitation - Other - Operating Expenditure						
11%	<div><div></div></div>	102000 Expense - Administration Allocation Sanitation Other	9,663	1,108	-	8,555
8%	<div><div></div></div>	102002 Expense - Street Bins	20,954	1,611	-	19,343
9%	<div><div></div></div>	102 Total Sanitation - Other - Operating Expenditure	\$ 30,617	\$ 2,719	\$ -	\$ 27,898
103 Sewerage - Operating Revenue						
		103102 Revenue - Septic Application Fees	1,000	-	-	
		103 Total Sewerage - Operating Revenue	\$ 1,000	\$ -	\$ -	
	<div><div></div></div>	104000 Expense - Townsite Drainage Plans - CB + FR	140,000	-	-	140,000
	<div><div></div></div>	104 Total Urban Stormwater Drainage - Operating Expenditure	\$ 140,000	\$ -	\$ -	\$ 140,000
104 Urban Stormwater Drainage - Operating Revenue						
		104100 Revenue - Grant Income	70,000	-	-	
		104 Total Urban Stormwater Drainage - Operating Revenue	\$ 70,000	\$ -	\$ -	

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	105 Protection Of Environment - Operating Expenditure				
11%	105000 Expense - Administration Allocation Protection Of Environment	5,256	603	-	4,653
	105001 Expense - Gillamii Centre Funding	60,000	-	-	60,000
2%	105005 Expense - Gillamii Centre	7,543	181	130	7,362
	105090 Expense - Depreciation Protection of Environment	13,050	-	-	13,050
1%	105 Total Protection Of Environment - Operating Expenditure	\$ 85,849	\$ 784	\$ 130	\$ 85,065
	106 Town Planning & Regional Development - Operating Expenditure				
11%	106000 Expense - Administration Allocation TP & Regional Development	60,899	6,986	-	53,913
5%	106001 Expense - Town Planning Fees	25,000	1,350	-	23,650
10%	106 Total Town Planning & Regional Development - Operating Expenditure	\$ 85,899	\$ 8,336	\$ -	\$ 77,563
	106 Town Planning & Regional Development - Operating Revenue				
	106101 Revenue - Application Fees (Town Planning)	7,000	1,747	-	
	106 Total Town Planning & Regional Development - Operating Revenue	\$ 7,000	\$ 1,747	\$ -	
	107 Other Community Amenities - Operating Expenditure				
11%	107000 Expense - Administration Allocation Other Community Amenities	22,034	2,528	-	19,506
6%	107001 Expense - Public Conveniences	62,496	3,712	-	58,784
5%	107002 Expense - Cemeteries	34,951	1,729	1,940	33,222
	107005 Expense - Cemetery Mapping	2,000	-	-	2,000
	107010 Expense - Other Community Amenity Maintenance	10,444	-	-	10,444
	107090 Expense - Depreciation Other Community Amenities	61,500	-	-	61,500
4%	107 Total Other Community Amenities - Operating Expenditure	\$ 193,425	\$ 7,968	\$ 1,940	\$ 185,457
	107 Other Community Amenities - Operating Revenue				
	107101 Revenue - Cemetery Fees	2,000	95	-	
	107103 Revenue - Reimbursement Rest Bay Maintenance	2,500	-	-	
	107 Total Other Community Amenities - Operating Revenue	\$ 4,500	\$ 95	\$ -	
	10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE	\$ 850,831	\$ 22,843	\$ 2,070	
	10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE	\$ 186,950	\$ 101,292		
	11 RECREATION & CULTURE				
	111 Public Halls & Civic Centres - Operating Expenditure				
11%	111000 Expense - Administration Allocation Public Halls & Civic Centres	56,078	6,433	-	49,645
19%	111001 Expense - Cranbrook Hall Operating	12,415	2,367	-	10,048
	111002 Expense - Cranbrook Hall Building Maintenance Schedule	6,950	-	361	6,950
31%	111003 Expense - Frankland River Hall Operating	7,930	2,456	-	5,474
	111004 Expense - Frankland River Hall Building Maintenance Schedule	2,080	-	559	2,080
10%	111007 Expense - Frankland River Community Centre Operating	25,974	2,490	-	23,484
	111008 Expense - Frankland River Community Centre Building Maintenance	10,315	-	2,473	10,315
53%	111010 Expense - Other Halls	5,750	3,054	-	2,696
14%	111015 Expense - Cranbrook Regional Community Hub	38,751	5,276	1,628	33,475
	111016 Expense - Cranbrook Community Gym	3,000	-	-	3,000
	111090 Expense - Depreciation Public Halls & Civic Centres	125,000	-	-	125,000
8%	111 Total Public Halls & Civic Centres - Operating Expenditure	\$ 294,243	\$ 22,075	\$ 5,021	\$ 272,168
	111 Public Halls & Civic Centres - Operating Revenue				
	111101 Revenue - Cranbrook Hall	1,000	-	-	
	111102 Revenue - Frankland River Hall	1,000	95	-	
	111104 Revenue - Frankland River Community Centre	2,000	68	-	
	111105 Revenue - Reimbursement Halls	300	-	-	
	111107 Revenue - Cranbrook Regional Community Hub	2,500	156	-	
	111108 Revenue - Gym Memberships	4,200	68	-	
	111 Total Public Halls & Civic Centres - Operating Revenue	\$ 11,000	\$ 388	\$ -	
	112 Swimming Areas and Beaches - Operating Expenditure				
11%	112000 Expense - Administration Allocation Swimming Areas and Beaches	13,828	1,586	-	12,242
3%	112002 Expense - Lake Maintenance & Operating	68,209	1,963	6,677	66,247
	112090 Expense - Depreciation Swimming Areas and Beaches	3,965	-	-	3,965
4%	112 Total Swimming Areas and Beaches - Operating Expenditure	\$ 86,002	\$ 3,549	\$ 6,677	\$ 82,453
	112 Swimming Areas and Beaches - Operating Revenue				
	112102 Revenue - Lake Site Fees	3,000	-	-	
	112 Total Swimming Areas and Beaches - Operating Revenue	\$ 3,000	\$ -	\$ -	
	113 Other Recreation & Sport - Operating Expenditure				
11%	113000 Expense - Administration Allocation Other Recreation & Sport	59,592	6,836	-	52,756
9%	113001 Expense - Cranbrook Parks and Gardens	263,454	24,361	1,135	239,093
15%	113002 Expense - Frankland River Parks and Gardens	90,251	13,167	864	77,084
2%	113003 Expense - Tenterden Parks and Gardens	6,932	112	-	6,820
13%	113004 Expense - Frederick Square Operating	61,925	7,752	-	54,173
	113007 Expense - Horse Paddocks	5,719	-	-	5,719
	113011 Expense - Contributions to Frankland River Clubs	28,000	27,250	-	750
5%	113012 Expense - Frankland River Recreation Operating	29,692	1,542	-	28,150
	113013 Expense - Sporting Club Development	10,150	-	-	10,150
	113014 Expense - Motocross Development - Sukey Hill	1,000	-	-	1,000

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
		113020 Expense - Community Grant Round	20,000	-	20,000
		113023 Expense - Demolition Costs	40,000	-	40,000
		113024 Expense - Contribution to Cranbrook Bowling Club	20,000	-	20,000
		113090 Expense - Depreciation Other Recreation & Sport	100,000	-	100,000
11%		113 Total Other Recreation & Sport - Operating Expenditure	\$ 736,715	\$ 81,019	\$ 1,999 \$ 655,696
		113 Other Recreation & Sport - Operating Revenue			
		113101 Revenue - Other Income	500	41	-
		113102 Revenue - Horse Paddock Charges	3,200	-	-
		113104 Revenue - Asset Replacement Fund - FR Bowling Green	5,000	-	-
		113105 Revenue - Asset Replacement Fund - CB Bowling Green	5,000	-	-
		113108 Revenue - Lease of Frederick Square	2,000	500	-
		113 Total Other Recreation & Sport - Operating Revenue	\$ 15,700	\$ 541	\$ -
		115 Libraries - Operating Expenditure			
12%		115000 Expense - Administration Allocation Library	15,345	1,829	-
		115001 Expense - Frankland River Library	18,400	-	-
		115007 Expense - Cranbrook Library	18,400	-	-
4%		115 Total Libraries - Operating Expenditure	\$ 52,145	\$ 1,829	\$ - \$ 50,316
		116 Other Culture - Operating Expenditure			
11%		116000 Expense - Administration Allocation Other Culture	14,925	1,712	-
7%		116002 Expense - Cranbrook Museum	6,375	424	227
		116003 Expense - Maintenance Old Post Office Frankland River	1,856	-	-
		116006 Expense - ANZAC	350	-	-
		116008 Expense - Australia Day Event	10,000	-	-
		116090 Expense - Depreciation Other Culture	1,270	-	-
6%		116 Total Other Culture - Operating Expenditure	\$ 34,776	\$ 2,136	\$ 227 \$ 32,640
		116 Other Culture - Operating Revenue			
		116101 Revenue - Sale of History Books	200	-	-
		116102 Revenue - Sale of ANZAC Book	500	-	-
		116103 Revenue - Grant Funding	10,000	-	-
		116 Total Other Culture - Operating Revenue	\$ 10,700	\$ -	\$ -
		11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE	\$ 1,203,881	\$ 110,609	\$ 13,925
		11 TOTAL RECREATION & CULTURE - OPERATING REVENUE	\$ 40,400	\$ 929	
		12 TRANSPORT			
		122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure			
11%		122000 Expense - Administration Allocation Streets, Roads, Bridges & Dep	102,807	11,793	-
		122001 Expense - Street Lighting	25,000	-	-
18%		122002 Expense - Road Maintenance	789,345	141,766	25,304
7%		122003 Expense - Depot Maintenance	60,295	4,273	-
102%		122007 Expense - RAMM	11,000	11,243	-
		122013 Expense - Transport Planning	40,000	-	-
		122014 Expense - Streetscape / Townscape	10,309	-	-
48%		122016 Expense - Insurance on Bridges	46,400	22,277	-
		122090 Expense - Depreciation Streets, Roads, Bridges & Depot Maintena	1,380,000	-	-
		122091 Expense - Loss on Sale of Assets Transport	4,000	-	-
8%		122 Total Streets Roads Bridges & Depot Maintenance - Operating E	\$ 2,469,156	\$ 191,352	\$ 25,304 \$ 2,277,803
		122 Streets Roads Bridges & Depot Maintenance - Operating Revenue			
		122101 Revenue - MRWA Streetlighting Contribution	1,800	-	-
		122102 Revenue - Grant - MRWA Direct Grants	196,940	-	-
		122199 Revenue - Profit on Sale of Assets Transport	107,500	-	-
		122 Total Streets Roads Bridges & Depot Maintenance - Operating R	\$ 306,240	\$ -	\$ -
		125 Traffic Control - Operating Expenditure			
11%		125000 Expense - Administration Allocation Traffic Control	57,466	6,592	-
		125001 Expense - DoT Licensing Expenses	1,000	-	-
7%		125002 Expense - DoT Licensing Employee Expenses	67,507	4,915	-
9%		125 Total Traffic Control - Operating Expenditure	\$ 125,973	\$ 11,508	\$ - \$ 114,465
		125 Traffic Control - Operating Revenue			
		125100 Revenue - DoT Licensing Commission	15,000	840	-
		125101 Revenue - DoT Licensing Reimbursements	1,000	-	-
		125 Total Traffic Control - Operating Revenue	\$ 16,000	\$ 840	\$ -
		126 Aerodromes - Operating Expenditure			
		126000 Expense - Airstrip Maintenance	1,707	-	-
		126 Total Aerodromes - Operating Expenditure	\$ 1,707	\$ -	\$ - \$ 1,707
		12 TOTAL TRANSPORT - OPERATING EXPENDITURE	\$ 2,596,836	\$ 202,860	\$ 25,304
		12 TOTAL TRANSPORT - OPERATING REVENUE	\$ 322,240	\$ 840	

% of
Completion

		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
13 ECONOMIC SERVICES					
131 Rural Services - Operating Expenditure					
	131003	Expense - Vermin Control (Donation to Feral Pig Eradication)	2,000	-	2,000
	131004	Expense - Drought Relief	3,696	-	3,696
	131	Total Rural Services - Operating Expenditure	\$ 5,696	\$ -	\$ 5,696
132 Tourism & Area Promotion - Operating Expenditure					
11%	132000	Expense - Administration Allocation Tourism & Area Promotion	80,237	9,204	71,033
10%	132002	Expense - Cranbrook Caravan Park	172,905	16,452	156,453
4%	132004	Expense - Frankland River Caravan Park	91,400	3,897	87,503
	132005	Expense - Area Promotion Donations	1,000	-	1,000
	132008	Expense - Tourism & Area Promotion	18,000	-	18,000
	132010	Expense - Purchase of Promotional Items	1,500	-	1,500
	132012	Expense - Area Promotion Memberships	16,000	-	16,000
13%	132014	Expense - CBH Accommodation Unit Shared Expenses	15,148	2,028	13,120
	132015	Expense - CBH Accommodation Unit Profit Share Payment	2,426	-	2,426
	132016	Expense - Reimbursed Expenses Only (CBH Units)	22,556	-	22,556
1%	132019	Expense - Community Events	10,000	91	9,909
	132020	Expense - Community Assistance Donation (CB Show Prep)	4,998	-	4,998
0%	132089	Expense - Staff Housing Allocation	4,265	19	4,246
	132090	Expense - Depreciation Tourism & Area Promotion	33,000	-	33,000
7%	132	Total Tourism & Area Promotion - Operating Expenditure	\$ 473,435	\$ 31,691	\$ 441,744
132 Tourism & Area Promotion - Operating Revenue					
	132101	Revenue - Cranbrook Caravan Park Charges	120,000	8,411	-
	132102	Revenue - Frankland River Caravan Park Charges	55,000	7,230	-
	132105	Revenue - Sale of Promotional Products	500	-	-
	132108	Revenue - CBH Accommodation Unit Revenue	20,000	4,327	-
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	22,556	-	-
	132111	Revenue - RV Park	300	18	-
	132	Total Tourism & Area Promotion - Operating Revenue	\$ 218,356	\$ 19,987	-
133 Building Control - Operating Expenditure					
11%	133000	Expense - Administration Allocation Building Control	16,987	1,949	15,038
8%	133010	Expense - Building Surveyor Employee Expenses	6,084	-	6,084
	133	Total Building Control - Operating Expenditure	\$ 23,071	\$ 1,949	\$ 21,122
133 Building Control - Operating Revenue					
	133100	Revenue - Building Permits	4,000	-	-
	133101	Revenue - BCITF Commissions	50	-	-
	133102	Revenue - BSL Commissions	130	-	-
	133	Total Building Control - Operating Revenue	\$ 4,180	\$ -	-
136 Other Economic Services - Operating Expenditure					
11%	136000	Expense - Administration Allocation Other Economic Services	79,581	9,129	70,452
	136002	Expense - Water Supplies Standpipes	2,750	-	2,750
9%	136008	Expense - Signage, Tourism, Heritage, Information	10,000	875	9,125
13%	136009	Expense - CB Community Bus Expenses	1,500	201	1,299
5%	136010	Expense - FR Community Bus Expenses	1,000	46	954
	136011	Expense - Frankland River CRC Funding	37,000	-	37,000
	136090	Expense - Depreciation Other Economic Services	4,000	-	4,000
8%	136	Total Other Economic Services - Operating Expenditure	\$ 135,831	\$ 10,251	\$ 125,580
136 Other Economic Services - Operating Revenue					
	136100	Revenue - Standpipe Water Charges	1,000	-	-
	136106	Revenue - Cranbrook Community Bus Hire	10,000	719	-
	136107	Revenue - Frankland River Community Bus Hire	1,500	318	-
	136	Total Other Economic Services - Operating Revenue	\$ 12,500	\$ 1,037	-
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE					
			\$ 638,033	\$ 43,890	\$ 2,354
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE					
			\$ 235,036	\$ 21,024	
14 OTHER PROPERTY & SERVICES					
141 Private Works - Operating Expenditure					
11%	141000	Expense - Administration Allocation Private Works	2,014	231	1,783
16%	141001	Expense - Private Works	1,440	230	1,210
13%	141	Total Private Works - Operating Expenditure	\$ 3,454	\$ 461	\$ 2,993
141 Private Works - Operating Revenue					
	141100	Revenue - Private Works Income	3,000	-	-
	141	Total Private Works - Operating Revenue	\$ 3,000	\$ -	-

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
142 Public Works Overheads - Operating Expenditure					
11%		142000 Expense - Administration Allocation Public Works Overheads	77,124	8,847	- 68,277
9%		142001 Expense - Sick Leave - Works Staff	48,999	4,539	- 44,460
5%		142002 Expense - Annual Leave - Works Staff	137,114	7,452	- 129,662
		142003 Expense - Long Service Leave - Works Staff	30,000	-	- 30,000
		142004 Expense - Protective Clothing - Works Staff	8,000	-	682 8,000
1%		142005 Expense - Allowances - Works Staff	11,040	80	- 10,960
		142008 Expense - Engineering Professional Services	5,000	-	- 5,000
49%		142009 Expense - Workers Compensation Insurance - Works Staff	64,000	31,168	- 32,832
7%		142011 Expense - Safety & Risk Management	17,584	1,189	- 16,395
		142012 Expense - Staff Training - Works Staff	20,880	-	- 20,880
1%		142014 Expense - Public Holiday - Works Staff	48,999	374	- 48,625
2%		142017 Expense - Wages for Meetings - Works Staff	11,157	237	- 10,920
8%		142019 Expense - Housing Allowance - Works Staff	33,930	2,854	- 31,076
7%		142020 Expense - Works Employee Expenses	394,134	25,977	- 368,157
		142022 Expense - Advertising Public Works Overheads	2,000	-	- 2,000
		142024 Expense - Uniform Allowance - Works Staff	8,000	-	- 8,000
3%		142026 Expense - Works Telephones & Allowance	4,300	117	- 4,183
40%		142029 Expense - Works Staff Conference	7,000	2,775	- 4,225
2%		142089 Expense - Staff Housing Allocation	12,786	290	- 12,496
		142090 Expense - Depreciation Public Works Overheads	70,000	-	- 70,000
9%		142099 Expense - Overheads Allocated to Works	(920,137)	(83,649)	- (836,488)
142 Total Public Works Overheads - Operating Expenditure		\$ 91,910	\$ 2,250	\$ 682	\$ 89,660
142 Public Works Overheads - Operating Revenue					
		142100 Revenue - Reimbursements Public Works Overheads	1,000	-	-
		142102 Revenue - Staff Training Funding/Reimbursements	500	-	-
		142103 Revenue - Self Insurance Bonus Pool	500	-	-
142 Total Public Works Overheads - Operating Revenue		\$ 2,000	\$ -	\$ -	
143 Plant Operation Costs - Operating Expenditure					
11%		143000 Expense - Administration Allocation Plant Operation Costs	19,934	2,287	- 17,647
7%		143001 Expense - Fuel & Oils	260,000	18,419	- 241,581
2%		143003 Expense - Parts & Repairs	225,000	4,694	15,204 220,306
2%		143004 Expense - Depot Plant Maintenance	45,125	859	- 44,266
34%		143005 Expense - Insurances & Licences - Plant	42,000	14,277	- 27,723
2%		143014 Expense - Floating Plant and Loose Tools	20,000	309	1,182 19,691
		143090 Expense - Depreciation - Plant	440,000	-	- 440,000
6%		143099 Expense - Plant Operation Costs Allocated to Works	(1,049,959)	(59,735)	- (990,224)
143 Total Plant Operation Costs - Operating Expenditure		\$ 2,100	\$ (18,891)	\$ 16,386	\$ 20,991
143 Plant Operation Costs - Operating Revenue					
		143100 Revenue - Sale of Scrap	100	-	-
		143102 Revenue - Plant Insurance Reimbursements	2,000	-	-
143 Total Plant Operation Costs - Operating Revenue		\$ 2,100	\$ -	\$ -	
144 Stock Fuels & Oils - Operating Revenue					
		144100 Revenue - Fuel Tax Credit	30,000	-	-
144 Total Stock Fuels & Oils - Operating Revenue		\$ 30,000	\$ -	\$ -	
146 Salaries & Wages - Operating Expenditure					
		146000 Expense - Gross Salaries & Wages	2,621,806	161,404	- 2,460,402
		146001 Expense - Salaries & Wages Allocated to Works	(2,621,806)	(161,404)	- (2,460,402)
		146002 Expense - Workers Compensation Payments	5,000	-	- 5,000
146 Total Salaries & Wages - Operating Expenditure		\$ 5,000	\$ -	\$ -	\$ 5,000
146 Salaries & Wages - Operating Revenue					
		146100 Revenue - Workers Compensation Reimbursements	5,000	-	-
146 Total Salaries & Wages - Operating Revenue		\$ 5,000	\$ -	\$ -	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE		\$ 102,464	\$ (16,180)	\$ 17,068	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE		\$ 42,100	\$ -		
TOTAL OPERATING EXPENDITURE		\$7,264,097	\$513,437	\$125,131	
TOTAL OPERATING REVENUE		\$4,520,765	\$3,141,949		