

# **SHIRE OF CRANBROOK**

## **MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 August 2023**

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

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

	Supplementary	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Information	Budget	Budget	Actual	\$	%	
		Estimates	Estimates				
		(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Rates	10	3,089,815	3,088,147	<b>3,087,815</b>	(332)	(0.01%)	
Grants, subsidies and contributions	14	572,591	197,106	<b>232,834</b>	35,728	18.13%	▲
Fees and charges		438,998	157,412	<b>172,164</b>	14,752	9.37%	▲
Interest revenue		147,325	14,913	<b>6,902</b>	(8,011)	(53.72%)	▼
Other revenue		123,436	18,220	<b>6,178</b>	(12,042)	(66.09%)	▼
Profit on asset disposals	6	148,600	6,850	<b>0</b>	(6,850)	(100.00%)	▼
		<b>4,520,765</b>	<b>3,482,648</b>	<b>3,505,893</b>	23,245	0.67%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,160,683)	(391,452)	<b>(434,338)</b>	(42,886)	(10.96%)	▼
Materials and contracts		(2,008,272)	(440,383)	<b>(278,954)</b>	161,429	36.66%	▲
Utility charges		(151,930)	(25,282)	<b>(16,468)</b>	8,814	34.86%	▲
Depreciation		(2,518,695)	(419,750)	<b>0</b>	419,750	100.00%	▲
Finance costs		(1,982)	(96)	<b>(401)</b>	(305)	(317.71%)	▼
Insurance		(250,135)	(117,221)	<b>(117,450)</b>	(229)	(0.20%)	
Other expenditure		(168,407)	(14,088)	<b>(893)</b>	13,195	93.66%	▲
Loss on asset disposals	6	(4,000)	(666)	<b>0</b>	666	100.00%	▲
		<b>(7,264,104)</b>	<b>(1,408,938)</b>	<b>(848,504)</b>	560,434	39.78%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,365,025	404,496	<b>281</b>	(404,215)	(99.93%)	▼
<b>Amount attributable to operating activities</b>		<b>(378,314)</b>	<b>2,478,206</b>	<b>2,657,670</b>	179,464	7.24%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	4,173,186	591,152	<b>0</b>	(591,152)	(100.00%)	▼
Proceeds from disposal of assets	6	775,100	0	<b>0</b>	0	0.00%	
Proceeds from financial assets - community loans		11,034	0	<b>0</b>	0	0.00%	
		<b>4,959,320</b>	<b>591,152</b>	<b>0</b>	(591,152)	(100.00%)	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,742,216)	(16,288)	<b>(7,900)</b>	8,388	51.50%	▲
Payments for construction of infrastructure	5	(2,928,705)	(15,000)	<b>(17,146)</b>	(2,146)	(14.31%)	▼
<b>Amount attributable to investing activities</b>		<b>(1,711,601)</b>	<b>559,864</b>	<b>(25,046)</b>	(584,910)	(104.47%)	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	245,785	0	<b>0</b>	0	0.00%	
		<b>245,785</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(36,001)	(17,811)	<b>(17,811)</b>	0	0.00%	
Payments for principal portion of lease liabilities	12	(19,106)	(3,163)	<b>(3,163)</b>	0	0.00%	
Transfer to reserves	4	(588,191)	0	<b>(3,908)</b>	(3,908)	0.00%	
		<b>(643,298)</b>	<b>(20,974)</b>	<b>(24,882)</b>	(3,908)	(18.63%)	
<b>Amount attributable to financing activities</b>		<b>(397,513)</b>	<b>(20,974)</b>	<b>(24,882)</b>	(3,908)	(18.63%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		2,487,428	2,487,428	<b>2,532,708</b>	45,280	1.82%	▲
Amount attributable to operating activities		(378,314)	2,478,206	<b>2,657,670</b>	179,464	7.24%	▲
Amount attributable to investing activities		(1,711,601)	559,864	<b>(25,046)</b>	(584,910)	(104.47%)	▼
Amount attributable to financing activities		(397,513)	(20,974)	<b>(24,882)</b>	(3,908)	(18.63%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>5,504,524</b>	<b>5,140,449</b>	(364,075)	(6.61%)	▼

**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 AUGUST 2023**

	Supplementary Information	30 June 2022	31 August 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,917,606	5,951,681
Trade and other receivables		116,008	2,548,605
Other financial assets		1,534	1,534
Inventories	8	35,698	73,012
Other assets	8	161,914	159,411
<b>TOTAL CURRENT ASSETS</b>		<b>6,232,760</b>	<b>8,734,243</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		25,569	25,569
Other financial assets		108,755	108,755
Property, plant and equipment		20,479,308	20,487,208
Infrastructure		145,726,095	145,743,241
Right-of-use assets		63,102	63,102
<b>TOTAL NON-CURRENT ASSETS</b>		<b>166,402,829</b>	<b>166,427,875</b>
<b>TOTAL ASSETS</b>		<b>172,635,589</b>	<b>175,162,118</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	226,728	116,842
Other liabilities	13	72,866	72,866
Lease liabilities	12	19,106	15,944
Borrowings	11	36,002	18,191
Employee related provisions	13	473,363	473,363
<b>TOTAL CURRENT LIABILITIES</b>		<b>828,065</b>	<b>697,206</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	25,954	25,953
Employee related provisions		86,845	86,845
Other provisions		294,404	294,404
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>407,203</b>	<b>407,202</b>
<b>TOTAL LIABILITIES</b>		<b>1,235,268</b>	<b>1,104,408</b>
<b>NET ASSETS</b>		<b>171,400,321</b>	<b>174,057,710</b>
<b>EQUITY</b>			
Retained surplus		81,054,064	83,707,543
Reserve accounts	4	3,152,140	3,156,049
Revaluation surplus		87,194,118	87,194,118
<b>TOTAL EQUITY</b>		<b>171,400,322</b>	<b>174,057,710</b>

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 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 13 September 2023

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>			
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	5,917,606	5,917,606	5,951,681
Trade and other receivables		116,008	116,008	2,548,605
Other financial assets		1,534	1,534	1,534
Inventories	8	35,698	35,698	73,012
Other assets	8	161,914	161,914	159,411
		6,232,760	6,232,760	8,734,243
<b>Less: current liabilities</b>				
Trade and other payables	9	(226,728)	(226,728)	(116,842)
Other liabilities	13	(72,866)	(72,866)	(72,866)
Lease liabilities	12	(19,106)	(19,106)	(15,944)
Borrowings	11	(36,002)	(36,002)	(18,191)
Employee related provisions	13	(473,363)	(473,363)	(473,363)
		(828,065)	(828,065)	(697,206)
<b>Net current assets</b>		<b>5,404,695</b>	<b>5,404,695</b>	<b>8,037,037</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(2,925,562)	(2,871,987)	(2,896,588)
<b>Closing funding surplus / (deficit)</b>		<b>2,479,133</b>	<b>2,532,708</b>	<b>5,140,449</b>

**(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*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(148,600)	(6,850)	0
Add: Loss on asset disposals	6	4,000	666	0
Add: Depreciation		2,518,695	419,750	0
Movement in current employee provisions associated with restricted cash		(9,070)	(9,070)	281
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,365,025</b>	<b>404,496</b>	<b>281</b>

**(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.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
		\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(3,152,140)	(3,152,139)	(3,156,048)
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		19,106	15,944
- Current portion of employee benefit provisions held in reserve	4	226,578	226,578	226,859
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(2,925,562)</b>	<b>(2,871,987)</b>	<b>(2,896,588)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF CRANBROOK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 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	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	35,728	18.13%	▲
Increase in general purpose grant of \$12k, increase in local road grant of \$10k, increase in ESL grant of \$14k for reporting period.			
<b>Fees and charges</b>	14,752	9.37%	▲
Revenue for CBH accomodation units \$16k higher for reporting period.			
<b>Interest revenue</b>	(8,011)	(53.72%)	▼
Rates instalment interest \$1.3k lower, Municipal fund interest \$700 lower, Reserve interest \$5k lower for reporting period.			
<b>Other revenue</b>	(12,042)	(66.09%)	▼
Reimbursed revenue from CBH units \$4k lower, Paid parental leave reimbursement \$2.5k lower, fuel tax credit \$1.5k lower,			
<b>Profit on asset disposals</b>	(6,850)	(100.00%)	▼
Admin asset disposal not yet occurred, profit not realised. No impact as is a non-cash revenue.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	(42,886)	(10.96%)	▼
Admin employee expenses \$28k under budget, CESM employee expenses \$15k under budget.			
<b>Materials and contracts</b>	161,429	36.66%	▲
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.			
<b>Utility charges</b>	8,814	34.86%	▲
Street lighting \$2.5k under budget, Cranbrook caravan park \$2.5k under budget, Reimbursable expenses CBH units \$1.6k under budget.			
<b>Depreciation</b>	419,750	100.00%	▲
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.			
<b>Finance costs</b>	(305)	(317.71%)	▼
CESM vehicle lease interest \$22 more than budget, Interest on loan 77 \$283 more than budget for reporting period.			
<b>Other expenditure</b>	13,195	93.66%	▲
Health other expenses \$1.2k under budget, Community grants expenses \$10k under budget, Plant Insurances \$1.7k under budget for reporting period.			
<b>Loss on asset disposals</b>	666	100.00%	▲
Transport asset disposal not yet occurred, loss not realised. No impact as is non-cash expense.			
<b>Non-cash amounts excluded from operating activities</b>	(404,215)	(99.93%)	▼
Variance from delay in running depreciation per comment above.			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(591,152)	(100.00%)	▼
LRCI grant for \$264,759 not received, RRG grant not received, RTR grants not received, Commodity route grant not received. All timing.			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	8,388	51.50%	▲
Unicup Hall project - \$4.9k under budget for reporting period. Cranbrook Regional Community Hub - \$9.1k under budget for reporting period. Lake Nunijup ablutions project commenced earlier - \$5.7k over budget for reporting period.			
<b>Payments for construction of infrastructure</b>	(2,146)	(14.31%)	▼
Other infrastructure acquisitions - \$15k under budget for reporting period. Tenterden tennis courts commenced earlier - \$10k over budget for reporting period. Frankland River playground commenced earlier - \$5k over budget for reporting period.			
<b>Surplus or deficit at the start of the financial year</b>	45,280	1.82%	▲
Adjustments to accrued expenses as at 30 June 2023			
<b>Surplus or deficit after imposition of general rates</b>	(364,075)	(6.61%)	▼
Due to variances described above			

**SHIRE OF CRANBROOK**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF CRANBROOK**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$2.49 M</b>	<b>\$2.49 M</b>	<b>\$2.53 M</b>	<b>\$0.05 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$5.50 M</b>	<b>\$5.14 M</b>	<b>(\$0.36 M)</b>
Refer to Statement of Financial Activity				

<b>Cash and cash equivalents</b>		
	<b>\$5.95 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$2.80 M</b>	<b>47.0%</b>
<b>Restricted Cash</b>	<b>\$3.16 M</b>	<b>53.0%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	<b>\$0.12 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.08 M</b>	
0 to 30 Days		<b>95.8%</b>
Over 30 Days		<b>4.2%</b>
Over 90 Days		<b>4.2%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.16 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$2.39 M</b>	<b>21.5%</b>
<b>Trade Receivable</b>	<b>\$0.16 M</b>	<b>% Outstanding</b>
Over 30 Days		<b>62.6%</b>
Over 90 Days		<b>53.2%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.38 M)</b>	<b>\$2.48 M</b>	<b>\$2.66 M</b>	<b>\$0.18 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
<b>YTD Actual</b>	<b>\$3.09 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$3.09 M</b>	<b>(0.0%)</b>

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
<b>YTD Actual</b>	<b>\$0.23 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.20 M</b>	<b>18.1%</b>

Refer to 14 - Grants and Contributions

<b>Fees and Charges</b>		
<b>YTD Actual</b>	<b>\$0.17 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.16 M</b>	<b>9.4%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.71 M)</b>	<b>\$0.56 M</b>	<b>(\$0.03 M)</b>	<b>(\$0.58 M)</b>

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
<b>YTD Actual</b>	<b>\$0.02 M</b>	<b>% Spent</b>
<b>Adopted Budget</b>	<b>\$2.93 M</b>	<b>(99.4%)</b>

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

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

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.02 M)</b>
<b>Interest expense</b>	<b>(\$0.00 M)</b>
<b>Principal due</b>	<b>\$0.02 M</b>

Refer to 11 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$3.16 M</b>
<b>Interest earned</b>	<b>\$0.00 M</b>

Refer to 4 - Cash Reserves

<b>Lease Liability</b>	
<b>Principal repayments</b>	<b>(\$0.00 M)</b>
<b>Interest expense</b>	<b>(\$0.00 M)</b>
<b>Principal due</b>	<b>\$0.02 M</b>

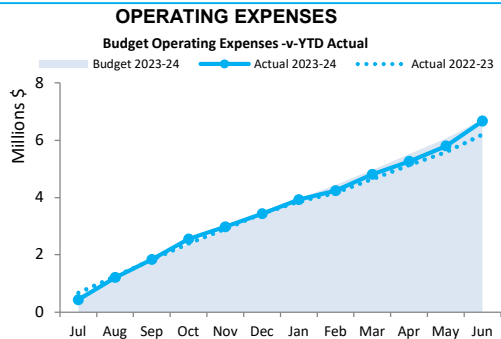
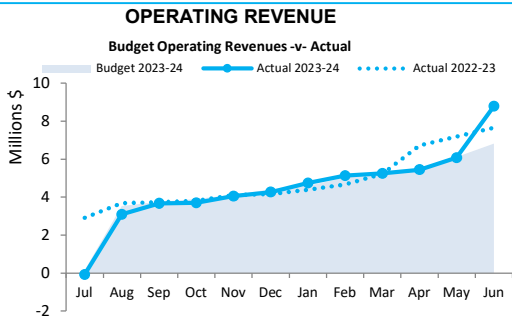
Refer to Note 12 - Lease Liabilities

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

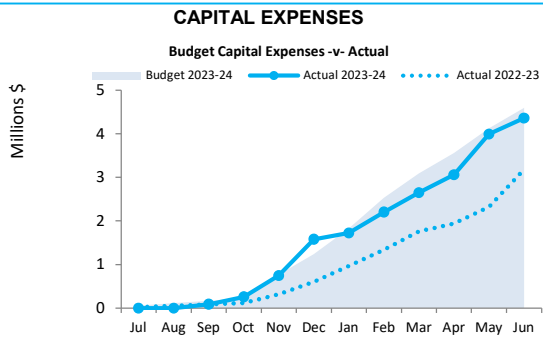
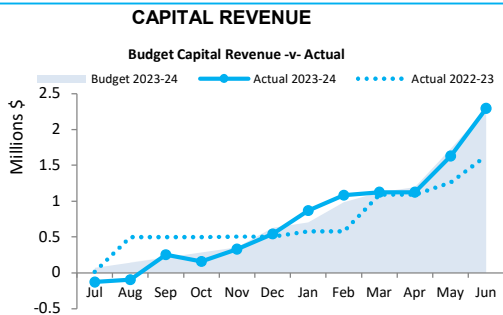


2 KEY INFORMATION - GRAPHICAL

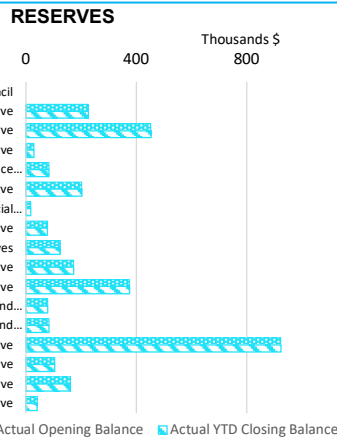
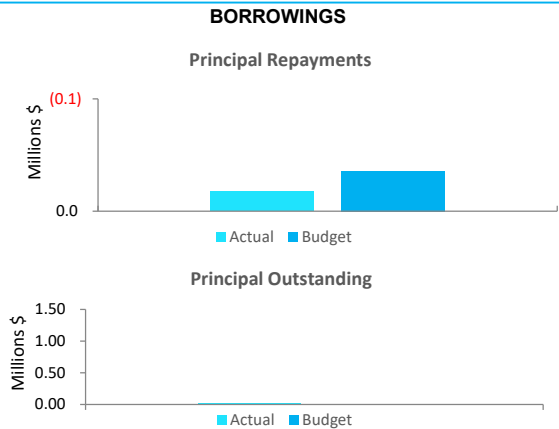
OPERATING ACTIVITIES



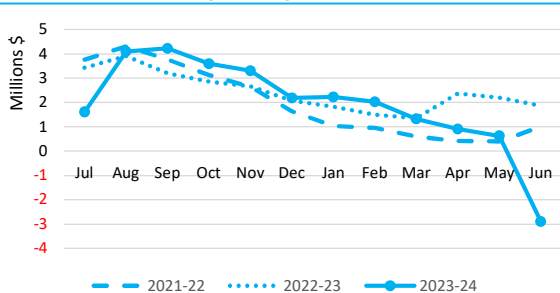
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF CRANBROOK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Bank Account	Cash and cash equivalents	783,846.01		783,846.01		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	2,011,136.42		2,011,136.42		Bendigo	1.45%	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	2.00	1,685,804.52	1,685,806.52		Bendigo	1.45%	At Call
Reserve Term Deposit	Cash and cash equivalents	0.00	1,470,242.48	1,470,242.48		Bendigo	3.25%	28/09/2023
<b>Total</b>		<b>2,795,634</b>	<b>3,156,047</b>	<b>5,951,681</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,795,634	3,156,047	5,951,681	0			
		<b>2,795,634</b>	<b>3,156,047</b>	<b>5,951,681</b>	<b>0</b>			

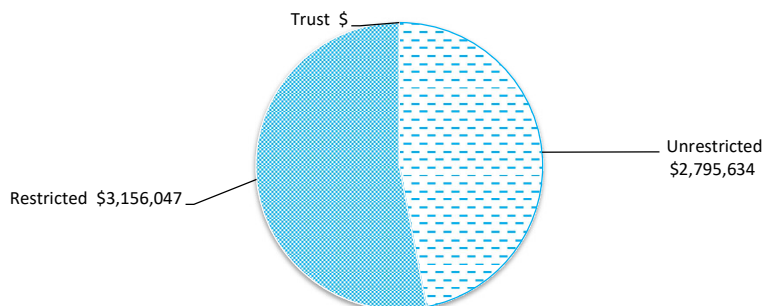
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 AUGUST 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Employee Entitlement Reserve	226,578	7,930	20,930	(47,000)	208,438	226,578	281	0	0	226,859
Plant Replacement Reserve	451,915	15,817	0	(136,050)	331,682	451,915	559	0	0	452,474
Waste and Water Management Reserve	28,629	1,002	10,000	0	39,631	28,629	35	0	0	28,664
Information Technology and Office Equipment Reserve	83,326	2,916	70,000	0	156,242	83,326	102	0	0	83,428
Building Asset Management Reserve	201,723	7,060	0	(42,735)	166,048	201,723	250	0	0	201,973
Community Associations Financial assistance Reserves	18,148	635	21,034	0	39,817	18,148	23	0	0	18,171
Roadworks Reserve	78,282	2,740	75,000	0	156,022	78,282	98	0	0	78,380
Land Reserves	123,878	4,336	0	0	128,214	123,878	152	0	0	124,030
Frankland River Sporting Facilities Reserve	172,662	6,043	0	0	178,705	172,662	215	0	0	172,877
Housing Reserve	374,928	13,122	0	0	388,050	374,928	465	0	0	375,393
Frankland River Asset Replacement Fund (Bowling Green) Reserve	78,651	2,753	5,000	0	86,404	78,651	98	0	0	78,749
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	83,658	2,928	5,000	0	91,586	83,658	106	0	0	83,764
Rate Discount Reserve	923,030	32,306	227,825	(20,000)	1,163,161	923,030	1,145	0	0	924,175
Emergency Response Reserve	104,823	3,669	20,000	0	128,492	104,823	129	0	0	104,952
Works Depot Reserve	161,655	5,658	20,000	0	187,313	161,655	199	0	0	161,854
Refuse Site Reserve	40,254	1,409	3,078	0	44,741	40,254	51	0	0	40,305
	<b>3,152,140</b>	<b>110,324</b>	<b>477,867</b>	<b>(245,785)</b>	<b>3,494,546</b>	<b>3,152,140</b>	<b>3,908</b>	<b>0</b>	<b>0</b>	<b>3,156,048</b>

## 5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Buildings - non-specialised	2,347,116	16,288	7,900	(8,388)
Plant and equipment	1,395,100	0	0	0
<b>Acquisition of property, plant and equipment</b>	<b>3,742,216</b>	<b>16,288</b>	<b>7,900</b>	<b>(8,388)</b>
Infrastructure - roads	2,150,221	0	58	58
Infrastructure - other	677,484	15,000	17,088	2,088
Infrastructure - bridges	101,000	0	0	0
<b>Acquisition of infrastructure</b>	<b>2,928,705</b>	<b>15,000</b>	<b>17,146</b>	<b>(14,630)</b>
<b>Total capital acquisitions</b>	<b>6,670,921</b>	<b>31,288</b>	<b>25,046</b>	<b>(23,018)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,173,186	591,152	0	(591,152)
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	(559,864)	25,046	584,910
<b>Capital funding total</b>	<b>6,670,921</b>	<b>31,288</b>	<b>25,046</b>	<b>(6,242)</b>

### 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.

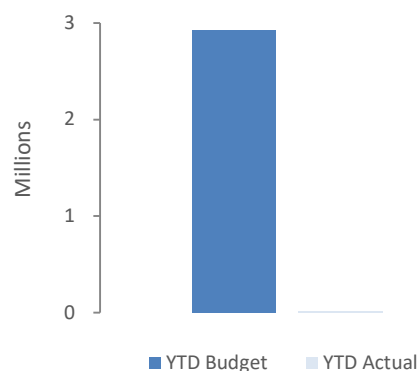
#### Initial recognition and measurement for assets held at cost

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.

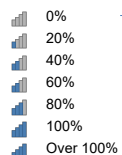
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



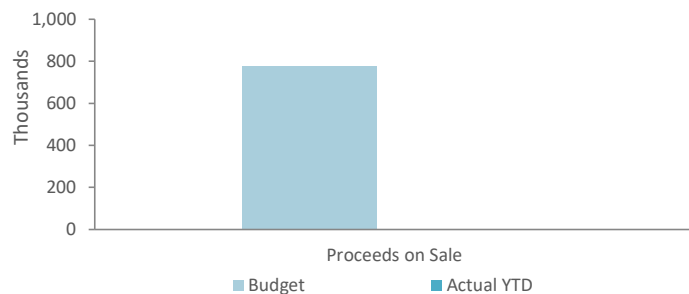
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted		Variance	
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>Buildings - specialised</b>					
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 - Unicap Hall	42,735	7,122	2,200	4,922
111208	Capital Expense - Cranbrook Regional Community Hub Development/Major Maintenance	55,000	9,166	0	9,166
111210	Capital Expense - Unicap 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	5,700	(5,700)
	<b>Buildings - specialised Total</b>	<b>2,347,116</b>	<b>16,288</b>	<b>7,900</b>	<b>8388</b>
<b>Buildings - non-specialised</b>					
		0	0	0	
	<b>Buildings - non-specialised Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Furniture &amp; Equipment</b>					
		0	0	0	
	<b>Furniture &amp; Equipment Total</b>				
<b>Plant &amp; Equipment</b>					
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
	<b>Plant &amp; Equipment Total</b>	<b>1,395,100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Bridges</b>					
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
	<b>Infrastructure - Bridges Total</b>	<b>101,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Roads</b>					
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
	<b>Infrastructure - Roads Total</b>	<b>2,150,221</b>	<b>0</b>	<b>58</b>	<b>-58.23</b>
<b>Infrastructure - Other</b>					
102204	Capital Expense - Other Infrastructure	90,000	15,000	0	15,000
113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	0	10,120	(10,120)
FRC001	Capital Expense - FR Capital - Playground Upgrade LRCI 3	0	0	5,000	(5,000)
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	1,968	(1,968)
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
	<b>Infrastructure - Other Total</b>	<b>677,484</b>	<b>15,000</b>	<b>17,088</b>	<b>-2087.99</b>
		<b>6,670,921</b>	<b>31,288</b>	<b>25,046</b>	<b>6,242</b>

6 DISPOSAL OF ASSETS

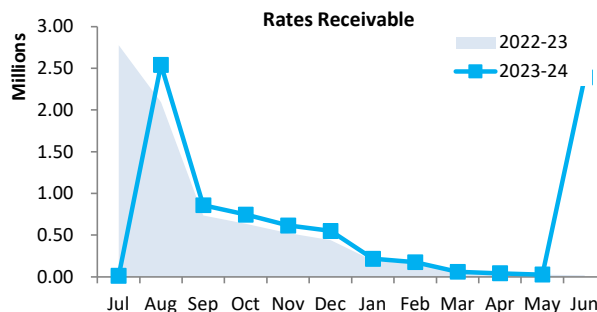
Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book		Proceeds	Profit	(Loss)	Net Book		Profit	(Loss)
		Value					Value			
		\$	\$				\$	\$		
	Plant and equipment									
CB1	CEO - Ford Everest	47,000	60,000	13,000	0	0	0	0	0	0
CB01	MFA - Isuzu MUX	42,500	51,500	9,000	0	0	0	0	0	0
CB6	BO -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



## 7 RECEIVABLES

### Rates receivable

	30 Jun 2023	31 Aug 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)	(652,688)
Gross rates collectable	<b>32,986</b>	<b>2,390,088</b>
Net rates collectable	<b>32,986</b>	<b>2,390,088</b>
% Collected	98.8%	21.5%



### Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(201)	42,583	10,234	482	60,332	113,430
Percentage	(0.2%)	37.5%	9.0%	0.4%	53.2%	
<b>Balance per trial balance</b>						
Trade receivables						113,430
GST receivable						18,059
Receivables for employee related provisions						27,028
<b>Total receivables general outstanding</b>						<b>158,517</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

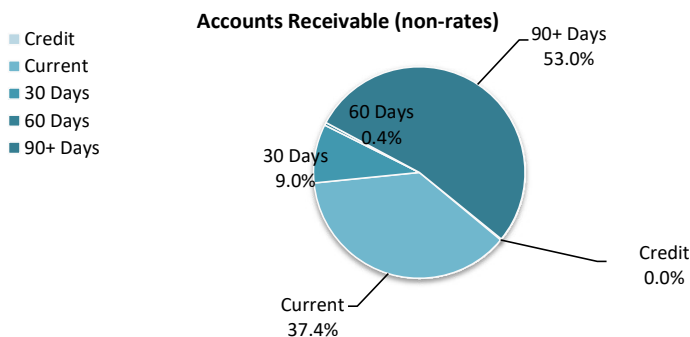
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 August 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Loans receivable - clubs/institutions	1,534	0	0	1,534
<b>Inventory</b>				
Inventories - fuel and materials	35,698	37,314	0	73,012
<b>Other assets</b>				
Accrued income	161,914	0	(2,503)	159,411
<b>Total other current assets</b>	<b>199,146</b>	<b>37,314</b>	<b>(2,503)</b>	<b>233,957</b>

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.

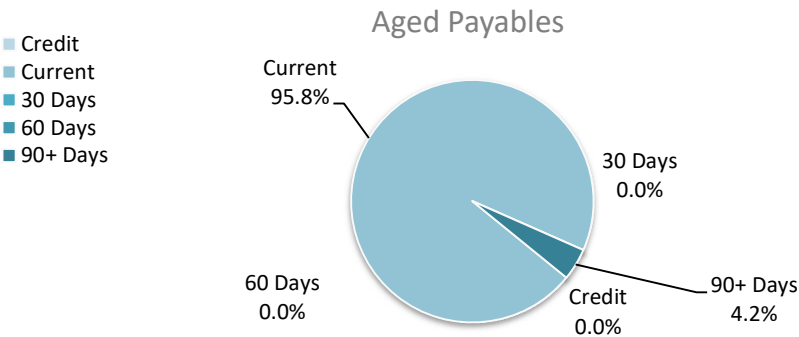


9 PAYABLES

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%	
<b>Balance per trial balance</b>						
Sundry creditors						75,857
ATO liabilities						40,985
<b>Total payables general outstanding</b>						<b>116,842</b>
<b>Amounts shown above include GST (where applicable)</b>						

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
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.1338	248	2,289,188	306,293	250	306,543	306,293	0	306,293
<b>Unimproved value</b>									
Unimproved Value	0.0056	421	456,047,000	2,551,127	1,000	2,552,127	2,551,127	0	2,551,127
<b>Sub-Total</b>		<b>669</b>	<b>458,336,188</b>	<b>2,857,420</b>	<b>1,250</b>	<b>2,858,670</b>	<b>2,857,420</b>	<b>0</b>	<b>2,857,420</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
Gross Rental Value	710	147	229,542	104,370	0	104,370	104,370	0	104,370
<b>Unimproved value</b>									
Unimproved Value	750	64	4,204,635	48,000	750	48,750	48,000	0	48,000
<b>Sub-total</b>		<b>211</b>	<b>4,434,177</b>	<b>152,370</b>	<b>750</b>	<b>153,120</b>	<b>152,370</b>	<b>0</b>	<b>152,370</b>
<b>Amount from general rates</b>						<b>3,011,790</b>			<b>3,009,790</b>
Ex-gratia rates						78,025			0
<b>Total general rates</b>						<b>3,089,815</b>			<b>3,009,790</b>

## 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)
<b>Total</b>		<b>36,001</b>	<b>0</b>	<b>0</b>	<b>(17,811)</b>	<b>(36,001)</b>	<b>18,190</b>	<b>0</b>	<b>(283)</b>	<b>(1,405)</b>
Current borrowings		36,001					18,190			
		<b>36,001</b>					<b>18,190</b>			

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		\$ 19,106	\$ 0	\$ 0	\$ (3,163)	\$ (19,106)	\$ 15,943	\$ 0	\$ (118)	\$ (577)
<b>Total</b>		<b>19,106</b>	<b>0</b>	<b>0</b>	<b>(3,163)</b>	<b>(19,106)</b>	<b>15,943</b>	<b>0</b>	<b>(118)</b>	<b>(577)</b>
Current lease liabilities		19,106					15,944			
Non-current lease liabilities		25,954					25,953			
		<b>45,060</b>					<b>41,897</b>			

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 August 2023 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Grant/contributions liabilities		72,866	0	210,825	(210,825)	72,866
<b>Total other liabilities</b>		72,866	0	210,825	(210,825)	72,866
<b>Employee Related Provisions</b>						
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
<b>Total Provisions</b>		473,363	0	0	0	473,363
<b>Total other current liabilities</b>		<b>546,229</b>	<b>0</b>	<b>210,825</b>	<b>(210,825)</b>	<b>546,229</b>

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 Aug 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Financial Assistance Grants - General Purpose	0	0	0	0	0	0	0	12,030
Financial Assistance Grants - Road Component	0	0	0	0	0	0	0	9,979
DFES Local Government Grant Scheme	0	13,885	(13,885)	0	0	85,330	0	13,885
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	166	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 Drainage Design	0	0	0	0	0	70,000	0	0
Australia Day	0	0	0	0	0	10,000	0	0
Main Roads WA Direct Grant	0	196,940	(196,940)	0	0	196,940	196,940	196,940
	<b>0</b>	<b>210,825</b>	<b>(210,825)</b>	<b>0</b>	<b>0</b>	<b>440,494</b>	<b>197,106</b>	<b>232,834</b>
<b>Contributions</b>								
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,097</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>0</b>	<b>210,825</b>	<b>(210,825)</b>	<b>0</b>	<b>0</b>	<b>572,591</b>	<b>197,106</b>	<b>232,834</b>

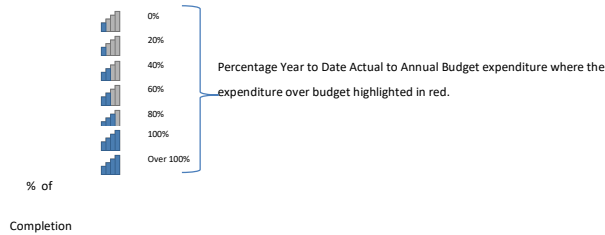
15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Aug 2023	Liability	Budget Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
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	8,830	0	0	8,830	8,830	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	55,000	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	200,000	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	8,872	0	0	8,872	8,872	9,759	9,759	0
RRG - Salt River Road - widen bitumen edges and seal	0	0	0	0	0	190,000	47,500	0
RRG - Shamrock Road - widen bitumen edges and seal	0	0	0	0	0	160,000	40,000	0
RRG - Wingebellup Road - widen bitumen edges and seal	0	0	0	0	0	180,000	45,000	0
RRG - Kojonup Frankland Road - widen bitumen edges and seal	0	0	0	0	0	190,000	47,500	0
R2R - Yeriminup Road - resheet	0	0	0	0	0	323,711	80,928	0
R2R - Boyup Brook Cranbrook Road - resheet	0	0	0	0	0	161,861	40,465	0
CR - Yeriminup Road - drains & shoulders	0	0	0	0	0	100,000	25,000	0
Regional Airports Program - Round 3	0	0	0	0	0	31,250	0	0
	<b>45,284</b>	<b>0</b>	<b>0</b>	<b>45,284</b>	<b>45,284</b>	<b>4,142,613</b>	<b>591,152</b>	<b>0</b>
<b>Capital contributions</b>								
Tenterden Tennis Club Resurface - Club Contribution	27,582	0	0	27,582	27,582	30,572	0	0
	<b>27,582</b>	<b>0</b>	<b>0</b>	<b>27,582</b>	<b>27,582</b>	<b>30,572</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>72,866</b>	<b>0</b>	<b>0</b>	<b>72,866</b>	<b>72,866</b>	<b>4,173,185</b>	<b>591,152</b>	<b>0</b>

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

**NOTE 16  
DETAILED CAPITAL STATEMENT**

































Operating Expenditure Total  
Level of Completion Indicators



		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
<b>04 GOVERNANCE</b>					
<b>042 Governance - General - Capital Expenditure</b>					
	042212 Capital Expense - Admin Vehicles	162,500	-	-	162,500
	042299 Capital Expense - Transfer to Reserves	90,930	-	-	90,930
	<b>042 Total Governance - General - Capital Expenditure</b>	<b>\$ 253,430</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,430</b>
<b>042 Governance - General - Capital Revenue</b>					
	042300 Capital Revenue - Proceeds on Disposal of Asset	140,600	-	-	140,600
	042301 Capital Revenue - Realisation on Disposal of Asset	(140,600)	-	-	(140,600)
	042399 Capital Revenue - Transfer from Reserves	47,000	-	-	47,000
	<b>042 Total Governance - General - Capital Revenue</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,000</b>
<b>043 Governance - Other - Capital Expenditure</b>					
	043299 OTH GOV - Transfer to Reserves	20,000	-	-	20,000
	<b>043 Total Governance - Other - Capital Expenditure</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE</b>					
<b>\$ 273,430 \$ - \$ -</b>					
<b>04 TOTAL GOVERNANCE - CAPITAL REVENUE</b>					
<b>\$ 47,000 \$ - \$ -</b>					
<b>03 GENERAL PURPOSE INCOME</b>					
<b>031 General Purpose Income - Rates - Capital Expense</b>					
	031299 RATES - Transfer to Reserves	227,825	-	-	227,825
	<b>031 Total General Purpose Income - Rates - Capital Expense</b>	<b>\$ 227,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,825</b>
<b>032 General Purpose Income - Other General Purpose Income - Capital Expense</b>					
	032299 GEN PUR - Transfer Interest to Reserves	110,325	3,909	-	106,416
	<b>032 Total General Purpose Income - Other General Purpose Income - Capital Expense</b>	<b>\$ 110,325</b>	<b>\$ 3,909</b>	<b>\$ -</b>	<b>\$ 106,416</b>
<b>04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE</b>					
<b>\$ 338,150 \$ 3,909 \$ -</b>					
<b>05 LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>051 Fire Prevention - Capital Expenditure</b>					
	051200 Capital Expense - Buildings	1,920,000	-	-	1,920,000
	051270 CSM - Lease Principal Repayments	19,106	3,163	-	15,944
	<b>051 Total Fire Prevention - Capital Expenditure</b>	<b>\$ 1,939,106</b>	<b>\$ 3,163</b>	<b>\$ -</b>	<b>\$ 1,935,944</b>
<b>051 Fire Prevention - Capital Revenue</b>					
	051302 Capital Revenue - ESL Grant	1,870,000	-	-	1,870,000
	<b>051 Total Fire Prevention - Capital Revenue</b>	<b>\$ 1,870,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,870,000</b>
<b>053 Other Law, Order &amp; Public Safety - Capital Expenditure</b>					
	053200 Capital Expense - Plant & Equipment	40,000	-	-	40,000
	<b>053 Total Other Law, Order &amp; Public Safety - Capital Expenditure</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>053 Other Law, Order &amp; Public Safety - Capital Revenue</b>					
	053300 Capital Revenue - Grant Funding	40,000	-	-	40,000
	<b>053 Total Other Law, Order &amp; Public Safety - Capital Revenue</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE</b>					
<b>\$ 1,979,106 \$ 3,163 \$ -</b>					
<b>04 TOTAL GOVERNANCE - CAPITAL REVENUE</b>					
<b>\$ 1,910,000 \$ - \$ -</b>					
<b>09 HOUSING</b>					
<b>091 Staff Housing - Capital Expenditure</b>					
	091280 STF HOUSE - Loan Principal Repayments	36,001	17,811	-	18,190
	<b>091 Total Staff Housing - Capital Expenditure</b>	<b>\$ 36,001</b>	<b>\$ 17,811</b>	<b>\$ -</b>	<b>\$ 18,190</b>
<b>09 TOTAL HOUSING - CAPITAL EXPENDITURE</b>					
<b>\$ 36,001 \$ 17,811 \$ -</b>					



% of  
Completion

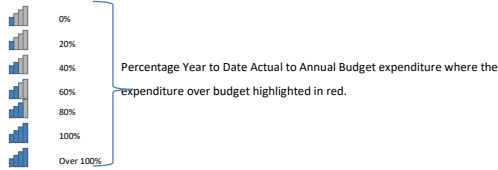
			Adopted Budget	YTD	Purchase	Variance
			Estimate	Actual	Order	Under/(Over)
					Value	
<b>10 COMMUNITY AMENITIES</b>						
<b>101 Household Waste - Capital Expense</b>						
	101299	SAN - Transfer to Reserves	3,078	-	-	3,078
	<b>101 Total Household Waste - Capital Expense</b>		<b>\$ 3,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,078</b>
<b>102 Sanitation - Other - Capital Expenditure</b>						
	102200	Capital Expense - Waste Site Upgrade	25,000	-	-	25,000
	102204	Capital Expense - Other Infrastructure	90,000	-	-	90,000
	<b>102 Total Sanitation - Other - Capital Expenditure</b>		<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>
<b>102 Sanitation - Other - Capital Revenue</b>						
	102300	Capital Revenue - Waste Site Grants	22,000	-	-	22,000
	<b>102 Total Sanitation - Other - Capital Revenue</b>		<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>
<b>107 Other Community Amenities - Capital Expenditure</b>						
<b>10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE</b>			<b>\$ 118,078</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE</b>			<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>11 RECREATION &amp; CULTURE</b>						
<b>111 Public Halls &amp; Civic Centres - Capital Expenditure</b>						
	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 Developm	MCC 55,000	-	-	55,000
	111210	Capital Expense - Unicup Hall Other Infrastructure	MCC 12,259	-	10,083	12,259
1% 	<b>111 Total Public Halls &amp; Civic Centre - Capital Expenditure</b>		<b>\$ 309,994</b>	<b>\$ 2,200</b>	<b>\$ 10,083</b>	<b>\$ 307,794</b>
<b>111 Public Halls &amp; Civic Centres - Capital Revenue</b>						
	111302	Capital Revenue - Grant Funding	264,759	-	-	264,759
	<b>111 Total Public Halls &amp; Civic Centres - Capital Revenue</b>		<b>\$ 264,759</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,759</b>
<b>112 Swimming Areas &amp; Beaches - Capital Expenditure</b>						
	112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	-	29,324	34,363
10% 	112205	Capital Expense - Lake Nunijup Ablutions	57,759	5,700	26,170	52,059
6% 	<b>112 Total Swimming Areas &amp; Beaches - Capital Expenditure</b>		<b>\$ 92,122</b>	<b>\$ 5,700</b>	<b>\$ 55,494</b>	<b>\$ 86,422</b>
<b>112 Swimming Areas &amp; Beaches - Capital Revenue</b>						
	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	22,083	-	-	22,083
	<b>112 Total Swimming Areas &amp; Beaches - Capital Revenue</b>		<b>\$ 22,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,083</b>
<b>113 Other Recreation and Sport - Capital Expenditure</b>						
10% 	113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	10,120	117,869	91,620
2% 	113226	Capital Expense - Other Infrastructure Frankland River	330,900	5,000	-	325,900
	113299	OTH REC - Transfer to Reserves	31,034	-	-	31,034
3% 	<b>113 Total Other Recreation &amp; Sport - Capital Expenditure</b>		<b>\$ 463,674</b>	<b>\$ 15,120</b>	<b>\$ 117,869</b>	<b>\$ 448,554</b>
<b>113 Other Recreation &amp; Sport - Capital Revenue</b>						
	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	-	-	
	<b>113 Total Other Recreation &amp; Sport - Capital Revenue</b>		<b>\$ 383,264</b>	<b>\$ -</b>		
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL EXPENDITURE</b>			<b>\$ 865,790</b>	<b>\$ 23,020</b>	<b>\$ 183,445</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - CAPITAL REVENUE</b>			<b>\$ 670,106</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>12 TRANSPORT</b>						
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>						
	121200	Capital Expense - Bridge Program Works				
	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 - Bovacup - bridge works	25,000	-	-	25,000
	<b>Sub Total Capital Expense - Bridge Program Works</b>		<b>\$ 101,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,000</b>
	121201	Capital Expense - Regional Road Group Construction				
	RG003	Salt River Road	285,000	-	-	285,000
	RG007	Shamrock Road	240,000	-	-	240,000
	RG523	Wingebellup Road	270,000	-	-	270,000
	RG560	Kojonup Frankland Road	285,000	-	-	285,000
	<b>Sub Total Capital Expense - Regional Road Group Construction</b>		<b>\$ 1,080,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,080,000</b>

% of		Adopted Budget	YTD	Purchase	Variance
Completion		Estimate	Actual	Order Value	Under/(Over)
	121202	Capital Expense - Council Funded Road Construction			
	CF013	Bokerup Road	60,000	-	60,000
	CF024	Newton Road	60,000	-	60,000
	CF106	Thompson Road	60,000	-	60,000
		Sub Total Capital Expense - Council Funded Road Construction	\$ 180,000	\$ -	\$ 180,000
	121203	Capital Expense - Roads to Recovery Construction			
	AU001	Yeriminup Road	323,711	-	323,711
0%	AU047	Boyup Brook Cranbrook Road	161,861	58	161,803
0%		Sub Total Capital Expense - Roads to Recovery Construction	\$ 485,572	\$ 58	\$ 485,514
	121206	Capital Expense - Other Contributions Construction			
	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
		Sub Total Capital Expense - Roads to Recovery Construction	\$ 254,649	\$ -	\$ 254,649
	121216	Capital Expense - Commodity Route Construction			
	CR001	Commodity Route - Yeriminup Road	150,000	-	150,000
		Sub Total Capital Expense - Roads to Recovery Construction	\$ 150,000	\$ -	\$ 150,000
4%	121209	Capital Expense - Depot Upgrade Cranbrook	50,000	1,968	48,032
	121219	Capital Expense - Town Entrance Statements	19,344	-	19,344
0%	121299	ROADC - Transfer to Reserves	95,000	-	95,000
	<b>121</b>	<b>Total Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>	<b>\$ 2,415,565</b>	<b>\$ 2,026</b>	<b>\$ 5,481</b>
	<b>121</b>	<b>Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>			
	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	-	-
	<b>121</b>	<b>Total Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>	<b>\$ 1,579,565</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>123</b>	<b>Road Plant Purchases - Capital Expenditure</b>			
	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
	<b>123</b>	<b>Total Road Plant Purchases - Capital Expenditure</b>	<b>\$ 1,202,600</b>	<b>\$ -</b>	<b>\$ 1,202,600</b>
	<b>123</b>	<b>Road Plant Purchases - Capital Revenue</b>			
	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	-	-
	<b>123</b>	<b>Total Road Plant Purchases - Capital Revenue</b>	<b>\$ 136,050</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>126</b>	<b>Aerodromes - Capital Expenditure</b>			
	126201	Capital Expenses - Infrastructure	62,500	-	62,500
	<b>126</b>	<b>Total Aerodromes - Capital Expenditure</b>	<b>\$ 62,500</b>	<b>\$ -</b>	<b>\$ 62,500</b>
	<b>126</b>	<b>Aerodromes - Capital Revenue</b>			
	126300	Capital Revenue - Grant Income	31,250	-	-
	126300	Capital Revenue - Grant Income	-	-	-
	<b>126</b>	<b>Total Aerodromes - Capital Revenue</b>	<b>\$ 31,250</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>12</b>	<b>TOTAL TRANSPORT - CAPITAL EXPENDITURE</b>	<b>\$ 3,680,665</b>	<b>\$ 2,026</b>	<b>\$ 27,027</b>
	<b>12</b>	<b>TOTAL TRANSPORT - CAPITAL REVENUE</b>	<b>\$ 1,746,865</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>13</b>	<b>ECONOMIC SERVICES</b>			
	<b>132</b>	<b>Tourism &amp; Area Promotion - Capital Expenditure</b>			
	132206	Capital Expense - Cranbrook Information Bay Upgrade	23,000	-	23,000
	<b>132</b>	<b>Total Tourism &amp; Area Promotion - Capital Expenditure</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 23,000</b>
	<b>132</b>	<b>Tourism &amp; Area Promotion - Capital Revenue</b>			
	132303	Capital Revenue - Grant Income	23,000	-	-
	<b>132</b>	<b>Total Tourism &amp; Area Promotion - Capital Revenue</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>13</b>	<b>TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>13</b>	<b>TOTAL ECONOMIC SERVICES - CAPITAL REVENUE</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$ 7,314,220</b>	<b>\$ 49,928</b>	<b>\$ 210,472</b>
		<b>TOTAL CAPITAL REVENUE</b>	<b>\$ 4,418,970</b>	<b>\$ -</b>	<b>\$ -</b>

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

**NOTE 17  
DETAILED OPERATING STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



% of  
Completion

**03 GENERAL PURPOSE FUNDING**

**031 Rate Revenue - Operating Expenditure**

11%	031000	Expense - Administration Allocation Rates	88,097	10,106	-	77,991
0%	031002	Expense - Valuation Expenses	27,000	92	-	26,908
	031003	Expense - Title Searches	200	-	-	200
	031004	Expense - Debt Collection	5,000	-	-	5,000
	031006	Expense - Rates Incentive Prize	1,500	-	-	1,500
8%		<b>031 Total Rate Revenue - Operating Expenditure</b>	<b>\$ 121,797</b>	<b>\$ 10,198</b>	<b>\$ -</b>	<b>\$ 111,599</b>

**031 Rate Revenue - Operating Revenue**

031100	Revenue - General Rates Levied	3,009,790	3,009,790	-
031101	Revenue - Ex-Gratia Rates	78,025	78,025	-
031102	Revenue - Penalty Interest Raised on Rates	6,500	325	-
031103	Revenue - Rates Written-off	(500)	(0)	-
031104	Revenue - Reimbursement of Debt Collection	5,000	-	-
031105	Revenue - Rates Instalment Interest	10,500	2,205	-
031106	Revenue - Rates Administration Charges	4,000	780	-
031107	Revenue - Rate Enquiries	2,500	670	-
031108	Revenue - Interim Rates	2,000	-	-
	<b>031 Total Rate Revenue - Operating Revenue</b>	<b>\$ 3,117,815</b>	<b>\$ 3,091,795</b>	<b>\$ -</b>

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

032100	Revenue - Financial Assistance Grant	-	12,030	-
032101	Revenue - Local Roads Grant	-	9,979	-
032102	Revenue - Municipal Interest	20,000	2,613	-
032103	Revenue - Reserves Interest	110,325	1,760	-
032104	Revenue - Dividends/Other Interest	200	-	-
	<b>032 Total Other General Purpose Funding - Operating Revenue</b>	<b>\$ 130,525</b>	<b>\$ 26,382</b>	<b>\$ -</b>

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

**\$ 121,797 \$ 10,198 \$ -**

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

**\$ 3,248,340 \$ 3,118,177 \$ -**

**04 GOVERNANCE**

11%	041000	Expense - Administration Allocation Governance	177,161	20,323	2,024	156,838
	041001	Expense - Members Travel Expenses	4,000	-	-	4,000
	041002	Expense - Members Conference Exp	5,200	-	6,364	5,200
	041004	Expense - President's Allowance	13,608	-	-	13,608
3%	041005	Expense - Receptions & Civic Functions	16,000	507	164	15,493
49%	041006	Expense - Members Insurance	16,600	8,129	-	8,471
	041007	Expense - Members Subscriptions	590	-	-	590
2%	041008	Expense - Members Telecommunication Allowance	5,445	125	-	5,320
	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	2	-	1,998
	041016	Expense - Deputy President's Allowance	3,402	-	-	3,402
14%	041017	Expense - Members Training	7,500	1,060	-	6,440
10%		<b>041 Total Members Of Council - Operating Expenditure</b>	<b>\$ 287,731</b>	<b>\$ 30,147</b>	<b>\$ 8,551</b>	<b>\$ 257,584</b>

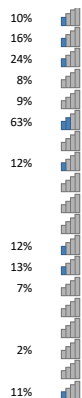
**041 Members Of Council - Operating Revenue**

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

**042 Governance - General - Operating Expenditure**

9%	042001	Expense - Admin Building Expenses	49,732	4,530	2,525	45,202
47%	042003	Expense - Admin Workers Compensation Premium	33,300	15,582	-	17,718
20%	042004	Expense - Office Equipment Maintenance	6,000	1,210	-	4,790
60%	042005	Expense - Computer Equipment Maintenance	110,375	66,278	4,188	44,097
14%	042006	Expense - Admin Telephone	21,000	2,968	-	18,032
5%	042008	Expense - Admin Legal Expenses	20,000	(909)	909	20,909
3%	042009	Expense - Admin Staff Training	20,000	538	-	19,462
12%	042010	Expense - Admin Printing & Stationery	7,500	904	12	6,596
	042011	Expense - Fringe Benefits Tax	50,000	-	-	50,000
23%	042013	Expense - Admin Staff Uniform	4,500	1,031	-	3,469
	042014	Expense - Contract Financial Services	20,000	-	-	20,000
53%	042015	Expense - Admin Insurance Premium	33,100	17,606	-	15,494

% of  
Completion



**042 Total Governance - General - Operating Expenditure**

**042 Governance - General - Operating Revenue**

042101	Revenue - Admin Reimbursements	1,000	735	-	
042102	Revenue - Photocopying Charges	250	4	-	
042103	Revenue - Secretarial / Other Charges	500	45	-	
042107	Revenue - Paid Parental Leave Reimbursement	15,000	-	-	
042199	Revenue - Profit on Sale of Assets Admin	41,100	-	-	

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

**043 Governance - Other - Operating Expenditure**

043000	Expense - Administration Allocation OGOV	160,550	18,417	-	142,133
043005	Expense - Sundry Donations (CEO Delegation)	3,000	-	-	3,000
043013	Expense - Audit Fees	40,250	-	-	40,250
043018	Expense - Integrated Planning & Reporting	25,000	-	-	25,000
043019	Expense - Asset Revaluations	65,000	10,173	38,400	54,827
043020	Expense - VROC Expenses	2,000	798	-	1,202
043021	Expense - Professional Services	120,000	(1,791)	15,691	121,791
043060	Expense - Subscriptions	19,063	18,613	-	450

**043 Total Governance - Other - Operating Expenditure**

**04 TOTAL GOVERNANCE - OPERATING EXPENDITURE**

**04 TOTAL GOVERNANCE - OPERATING REVENUE**

**05 LAW, ORDER & PUBLIC SAFETY**

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

051002	Expense - ESL Maintenance Vehicles & Trailers	22,750	5,487	4,545	17,263
051004	Expense - ESL Maintenance Land & Buildings	17,354	1,507	1,157	15,847
051005	Expense - ESL Clothing & Accessories	2,766	(396)	514	3,162
051006	Expense - ESL Utilities, Rates & Taxes	4,250	622	-	3,628
051007	Expense - ESL Other Goods & Services	3,330	539	-	2,791
051008	Expense - ESL Insurances - Fire Prevention	35,000	18,486	-	16,514

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

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

051100	Revenue - ESL Grant	85,330	13,885	-	
051101	Revenue - ESL Collection Fee	4,000	-	-	

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

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

051000	Expense - Administration Allocation Fire Prevention	66,904	7,675	-	59,229
051010	Expense - Council Fire Prevention	54,474	7,522	732	46,952
051011	Expense - Council Fire Maps	500	-	-	500
051090	Expense - Depreciation Fire Prevention	154,000	-	-	154,000

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

**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**

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

051020	Expense - CESM Employee Expenses	122,171	3,027	-	119,144
051021	Expense - CESM Administration Expenses	1,500	115	-	1,385
051022	Expense - CESM Vehicle Expenses	7,000	373	-	6,627
051023	Expense - CESM Vehicle Interest Expense on Lease	577	118	-	459
051089	Expense - Staff Housing Allocation	4,262	43	-	4,219

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

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

051120	Revenue - CESM Contributions & Reimbursements	130,297	-	-	
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**051 Total Fire Prevention (CESM) - Operating Revenue**

Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
6,945	700	-	6,245
12,000	1,950	850	10,050
3,500	831	-	2,669
200	16	-	184
15,000	1,292	-	13,708
1	1	-	0
2,000	-	-	2,000
7,000	820	-	6,180
-	-	140	-
5,000	-	-	5,000
3,500	-	-	3,500
15,325	1,777	-	13,548
815,010	109,937	550	705,073
10,000	685	-	9,315
15,500	-	950	15,500
7,500	-	-	7,500
12,786	252	-	12,534
90,000	-	-	90,000
(1,338,924)	(153,594)	-	(1,185,330)
<b>\$ 57,850</b>	<b>\$ 74,983</b>	<b>\$ 10,124</b>	<b>\$ (17,133)</b>
1,000	735	-	
250	4	-	
500	45	-	
15,000	-	-	
41,100	-	-	
<b>\$ 57,850</b>	<b>\$ 783</b>	<b>\$ -</b>	
160,550	18,417	-	142,133
3,000	-	-	3,000
40,250	-	-	40,250
25,000	-	-	25,000
65,000	10,173	38,400	54,827
2,000	798	-	1,202
120,000	(1,791)	15,691	121,791
19,063	18,613	-	450
<b>\$ 434,863</b>	<b>\$ 46,211</b>	<b>\$ 54,091</b>	<b>\$ 388,652</b>
<b>\$ 780,444</b>	<b>\$ 151,341</b>	<b>\$ 72,767</b>	
<b>\$ 58,450</b>	<b>\$ 783</b>	<b>\$ -</b>	
22,750	5,487	4,545	17,263
17,354	1,507	1,157	15,847
2,766	(396)	514	3,162
4,250	622	-	3,628
3,330	539	-	2,791
35,000	18,486	-	16,514
<b>\$ 85,450</b>	<b>\$ 26,843</b>	<b>\$ 6,216</b>	<b>\$ 58,607</b>
85,330	13,885	-	
4,000	-	-	
<b>\$ 89,330</b>	<b>\$ 13,885</b>	<b>\$ -</b>	
66,904	7,675	-	59,229
54,474	7,522	732	46,952
500	-	-	500
154,000	-	-	154,000
<b>\$ 275,878</b>	<b>\$ 15,196</b>	<b>\$ 732</b>	<b>\$ 260,681</b>
100	47	-	
25,892	-	-	
<b>\$ 25,992</b>	<b>\$ 47</b>	<b>\$ -</b>	
122,171	3,027	-	119,144
1,500	115	-	1,385
7,000	373	-	6,627
577	118	-	459
4,262	43	-	4,219
<b>\$ 135,510</b>	<b>\$ 3,675</b>	<b>\$ -</b>	<b>\$ 131,835</b>
130,297	-	-	
<b>\$ 130,297</b>	<b>\$ -</b>	<b>\$ -</b>	

% of  
Completion

		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	<b>052 Animal Control - Operating Expenditure</b>				
11%	052000 Expense - Administration Allocation Animal Control	13,762	1,579	-	12,183
	052001 Expense - Pound Maintenance	2,001	-	-	2,001
19%	052002 Expense - Animal Control	113,138	21,207	764	91,931
18%	<b>052 Total Animal Control - Operating Expenditure</b>	<b>\$ 128,901</b>	<b>\$ 22,786</b>	<b>\$ 764</b>	<b>\$ 106,115</b>
	<b>052 Animal Control - Operating Revenue</b>				
	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	-	-	
	<b>052 Total Animal Control - Operating Revenue</b>	<b>\$ 3,200</b>	<b>\$ 110</b>	<b>\$ -</b>	
	<b>053 Other Law, Order &amp; Public Safety - Operating Expenditure</b>				
11%	053000 Expense - Administration Allocation Other Law Order & Public Sa	5,256	603	-	4,653
	053001 Expense - Local Laws	8,000	-	-	8,000
	053090 Expense - Depreciation Other Law Order & Public Safety	610	-	-	610
6%	<b>053 Total Other Law, Order &amp; Public Safety - Operating Expenditure</b>	<b>\$ 13,866</b>	<b>\$ 789</b>	<b>\$ -</b>	<b>\$ 13,077</b>
	<b>053 Other Law, Order &amp; Public Safety - Operating Revenue</b>				
	053103 Revenue - Infringements	3,000	-	-	
	<b>053 Total Other Law, Order &amp; Public Safety - Operating Revenue</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING EXPENDITURE</b>	<b>\$ 639,605</b>	<b>\$ 69,290</b>	<b>\$ 7,712</b>	
	<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING REVENUE</b>	<b>\$ 251,819</b>	<b>\$ 14,042</b>	<b>\$ -</b>	
	<b>07 HEALTH</b>				
	<b>074 Preventative Services - Administration &amp; Inspection - Operating Expenditure</b>				
11%	074000 Expense - Administration Allocation Preventative Services	5,256	603	-	4,653
	074001 Expense - Contract EHO	5,000	-	-	5,000
31%	074002 Expense - Control Expenses Other	1,500	463	-	1,037
9%	<b>074 Total Preventative Services - Administration &amp; Inspection - Ope</b>	<b>\$ 11,756</b>	<b>\$ 1,066</b>	<b>\$ -</b>	<b>\$ 10,690</b>
	<b>074 Preventative Services - Administration &amp; Inspection - Operating Revenue</b>				
	074102 Revenue - Septic Permit To Use Fee	500	-	-	
	<b>074 Total Preventative Services - Administration &amp; Inspection - Ope</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>075 Preventative Services - Pest Control - Operating Expenditure</b>				
	075000 Expense - Mosquito Control	5,836	-	-	5,836
	<b>075 Total Preventative Services - Pest Control - Operating Expenditu</b>	<b>\$ 5,836</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,836</b>
	<b>077 Other Health - Operating Expenditure</b>				
11%	077000 Expense - Administration Allocation Other Health	5,256	603	-	4,653
8%	077001 Expense - Cranbrook Medical Service	24,000	2,000	-	22,000
25%	077004 Expense - Frankland River Medical Service	12,000	3,000	-	9,000
16%	077006 Expense - Health Employee Costs	7,000	1,112	-	5,888
14%	<b>077 Total Other Health - Operating Expenditure</b>	<b>\$ 48,256</b>	<b>\$ 6,715</b>	<b>\$ -</b>	<b>\$ 41,541</b>
	<b>077 Other Health - Operating Revenue</b>				
	077100 Revenue - Food Act Registration	100	-	-	
	<b>077 Total Other Health - Operating Revenue</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>07 TOTAL HEALTH - OPERATING EXPENDITURE</b>	<b>\$ 65,848</b>	<b>\$ 7,781</b>	<b>\$ -</b>	
	<b>07 TOTAL HEALTH - OPERATING REVENUE</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>08 EDUCATION &amp; WELFARE</b>				
	<b>082 Other Education - Operating Expenditure</b>				
11%	082000 Expense - Administration Allocation Other Education	49,633	5,694	-	43,939
29%	082002 Expense - Youth Activities	5,000	1,442	-	3,558
	082004 Expense - Community Activities	5,000	-	-	5,000
	082005 Expense - Community Newsletters	2,100	-	1,000	2,100
12%	<b>082 Total Other Education - Operating Expenditure</b>	<b>\$ 61,733</b>	<b>\$ 7,136</b>	<b>\$ 1,000</b>	<b>\$ 54,597</b>
	<b>082 Other Education - Operating Revenue</b>				
	082100 Revenue - Community Activities Funding	1,000	-	-	
	082101 Revenue - Youth Activities Funding	1,500	-	-	
	<b>082 Total Other Education - Operating Revenue</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>084 Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>				
11%	084000 Expense - Administration Allocation Seniors Activities	20,989	2,408	-	18,581
10%	084001 Expense - Seniors Activities	2,000	-	-	2,000
	<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Expenditu</b>	<b>\$ 22,989</b>	<b>\$ 2,408</b>	<b>\$ -</b>	<b>\$ 20,581</b>
	<b>084 Aged &amp; Disabled - Senior Activities - Operating Revenue</b>				
	084100 Revenue - Seniors Activities Funding	1,000	-	-	
	<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Revenue</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	

% of  
Completion

		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	<b>086 Other Welfare - Operating Expenditure</b>				
11%	086000 Expense - Administration Allocation Other Welfare	18,602	2,134	-	16,468
	086002 Expense - Donations Other Welfare	800	-	-	800
10%	086007 Expense - Smart Start Program	30,000	3,026	-	26,974
	086008 Expense - After School Care Program	52,615	-	-	52,615
	086090 Expense - Depreciation Other Welfare	3,800	-	-	3,800
5%	<b>086 Total Other Welfare - Operating Expenditure</b>	<b>\$ 105,817</b>	<b>\$ 5,160</b>	<b>\$ -</b>	<b>\$ 100,657</b>
	<b>084 Other Welfare - Operating Revenue</b>				
	086100 Revenue - 0-4 Grant Revenue	1,000	-	-	
	086101 Revenue - After School Care Grant Funding	47,832	-	-	
	<b>084 Other Welfare - Operating Revenue</b>	<b>\$ 48,832</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING EXPENDITURE</b>	<b>\$ 190,539</b>	<b>\$ 14,704</b>	<b>\$ 1,000</b>	
	<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING REVENUE</b>	<b>\$ 52,332</b>	<b>\$ -</b>		
	<b>09 HOUSING</b>				
	<b>091 Staff Housing - Operating Expenditure</b>				
11%	091000 Expense - Administration Allocation Staff Housing	8,756	1,004	-	7,752
17%	091002 Expense - Staff Housing Operating Expenses	23,400	4,015	-	19,385
0%	091003 Expense - Staff Housing Building Maintenance Schedule	17,726	36	774	17,690
20%	091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW Residence	1,405	283	-	1,122
9%	091008 Expense - Property Management Fees	12,000	1,075	-	10,925
2%	091099 Expense - Staff Housing Reallocation	(34,099)	(603)	-	(33,496)
20%	<b>091 Total Staff Housing - Operating Expenditure</b>	<b>\$ 29,188</b>	<b>\$ 5,811</b>	<b>\$ 774</b>	<b>\$ 23,377</b>
	<b>091 Staff Housing - Operating Revenue</b>				
	091100 Revenue - Staff Housing Rent	25,688	7,352	-	
	091101 Revenue - Staff Housing Reimbursements	3,500	-	-	
	<b>091 Total Staff Housing - Operating Revenue</b>	<b>\$ 29,188</b>	<b>\$ 7,352</b>	<b>\$ -</b>	
	<b>092 Other Housing - Operating Expenditure</b>				
11%	092000 Expense - Administration Allocation Other Housing	8,756	1,004	-	7,752
30%	092008 Expense - Other Housing Building Operations	14,500	4,362	-	10,138
4%	092009 Expense - Other Housing Building Maintenance	21,375	804	1,045	20,571
14%	<b>092 Total Other Housing - Operating Expenditure</b>	<b>\$ 44,631</b>	<b>\$ 6,170</b>	<b>\$ 1,045</b>	<b>\$ 38,461</b>
	<b>092 Other Housing - Operating Revenue</b>				
	092100 Revenue - Other Housing Rent	53,310	6,166	-	
	<b>092 Total Other Housing - Operating Revenue</b>	<b>\$ 53,310</b>	<b>\$ 6,166</b>	<b>\$ -</b>	
	<b>09 TOTAL HOUSING - OPERATING EXPENDITURE</b>	<b>\$ 73,819</b>	<b>\$ 11,982</b>	<b>\$ 1,819</b>	
	<b>09 TOTAL HOUSING - OPERATING REVENUE</b>	<b>\$ 82,498</b>	<b>\$ 13,519</b>		
	<b>10 COMMUNITY AMENITIES</b>				
	<b>101 Sanitation - Household Waste - Operating Expenditure</b>				
11%	101000 Expense - Administration Allocation Household Waste	16,176	1,856	-	14,320
11%	101001 Expense - Recycling Waste Collection	30,150	3,448	-	26,702
8%	101002 Expense - Waste Site Maintenance	190,365	15,220	-	175,145
	101003 Expense - Purchase of Bins	500	-	-	500
	101004 Expense - Drum Muster	3,500	-	-	3,500
10%	101006 Expense - Domestic Waste Collection	35,850	3,446	-	32,404
	101090 Expense - Depreciation Household Waste	38,500	-	-	38,500
8%	<b>Total Sanitation - Household Waste - Operating Expenditure</b>	<b>\$ 315,041</b>	<b>\$ 23,970</b>	<b>\$ -</b>	<b>\$ 291,071</b>
	<b>101 Sanitation - Household Waste - Operating Revenue</b>				
	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	45	-	
	<b>101 Total Sanitation - Household Waste - Operating Revenue</b>	<b>\$ 104,450</b>	<b>\$ 99,495</b>	<b>\$ -</b>	
	<b>102 Sanitation - Other - Operating Expenditure</b>				
11%	102000 Expense - Administration Allocation Sanitation Other	9,663	1,108	-	8,555
18%	102002 Expense - Street Bins	20,954	3,791	-	17,163
16%	<b>102 Total Sanitation - Other - Operating Expenditure</b>	<b>\$ 30,617</b>	<b>\$ 4,899</b>	<b>\$ -</b>	<b>\$ 25,718</b>
	<b>103 Sewerage - Operating Revenue</b>				
	103102 Revenue - Septic Application Fees	1,000	-	-	
	<b>103 Total Sewerage - Operating Revenue</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	
	104000 Expense - Townsite Drainage Plans - CB + FR	140,000	-	-	140,000
	<b>104 Total Urban Stormwater Drainage - Operating Expenditure</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>
	<b>104 Urban Stormwater Drainage - Operating Revenue</b>				
	104100 Revenue - Grant Income	70,000	-	-	
	<b>104 Total Urban Stormwater Drainage - Operating Revenue</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	<b>105 Protection Of Environment - Operating Expenditure</b>				
11%	105000 Expense - Administration Allocation Protection Of Environment	5,256	603	-	4,653
	105001 Expense - Gillamii Centre Funding	60,000	-	60,000	60,000
4%	105005 Expense - Gillamii Centre	7,543	274	130	7,269
	105090 Expense - Depreciation Protection of Environment	13,050	-	-	13,050
1%	<b>105 Total Protection Of Environment - Operating Expenditure</b>	<b>\$ 85,849</b>	<b>\$ 877</b>	<b>\$ 60,130</b>	<b>\$ 84,972</b>
	<b>106 Town Planning &amp; Regional Development - Operating Expenditure</b>				
11%	106000 Expense - Administration Allocation TP & Regional Development	60,899	6,986	-	53,913
10%	106001 Expense - Town Planning Fees	25,000	2,513	-	22,488
11%	<b>106 Total Town Planning &amp; Regional Development - Operating Expe</b>	<b>\$ 85,899</b>	<b>\$ 9,498</b>	<b>\$ -</b>	<b>\$ 76,401</b>
	<b>106 Town Planning &amp; Regional Development - Operating Revenue</b>				
	106101 Revenue - Application Fees (Town Planning)	7,000	2,454	-	
	<b>106 Total Town Planning &amp; Regional Development - Operating Rev</b>	<b>\$ 7,000</b>	<b>\$ 2,454</b>	<b>\$ -</b>	
	<b>107 Other Community Amenities - Operating Expenditure</b>				
11%	107000 Expense - Administration Allocation Other Community Amenitie	22,034	2,528	-	19,506
17%	107001 Expense - Public Conveniences	62,496	10,378	349	52,118
9%	107002 Expense - Cemeteries	34,951	3,039	1,940	31,912
	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
8%	<b>107 Total Other Community Amenities - Operating Expenditure</b>	<b>\$ 193,425</b>	<b>\$ 15,945</b>	<b>\$ 2,289</b>	<b>\$ 177,480</b>
	<b>107 Other Community Amenities - Operating Revenue</b>				
	107101 Revenue - Cemetery Fees	2,000	95	-	
	107103 Revenue - Reimbursement Rest Bay Maintenance	2,500	-	-	
	<b>107 Total Other Community Amenities - Operating Revenue</b>	<b>\$ 4,500</b>	<b>\$ 95</b>	<b>\$ -</b>	
	<b>10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE</b>	<b>\$ 850,831</b>	<b>\$ 55,189</b>	<b>\$ 62,419</b>	
	<b>10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE</b>	<b>\$ 186,950</b>	<b>\$ 102,044</b>		
	<b>11 RECREATION &amp; CULTURE</b>				
	<b>111 Public Halls &amp; Civic Centres - Operating Expenditure</b>				
11%	111000 Expense - Administration Allocation Public Halls & Civic Centres	56,078	6,433	-	49,645
24%	111001 Expense - Cranbrook Hall Operating	12,415	2,935	-	9,480
	111002 Expense - Cranbrook Hall Building Maintenance Schedule	6,950	-	361	6,950
35%	111003 Expense - Frankland River Hall Operating	7,930	2,756	-	5,174
	111004 Expense - Frankland River Hall Building Maintenance Schedule	2,080	-	559	2,080
19%	111007 Expense - Frankland River Community Centre Operating	25,974	4,845	-	21,129
	111008 Expense - Frankland River Community Centre Building Maintena	10,315	-	2,473	10,315
56%	111010 Expense - Other Halls	5,750	3,226	-	2,524
19%	111015 Expense - Cranbrook Regional Community Hub	38,751	7,477	2,574	31,274
1%	111016 Expense - Cranbrook Community Gym	3,000	27	955	2,973
	111090 Expense - Depreciation Public Halls & Civic Centres	125,000	-	-	125,000
9%	<b>111 Total Public Halls &amp; Civic Centres - Operating Expenditure</b>	<b>\$ 294,243</b>	<b>\$ 27,700</b>	<b>\$ 6,922</b>	<b>\$ 266,543</b>
	<b>111 Public Halls &amp; Civic Centres - Operating Revenue</b>				
	111101 Revenue - Cranbrook Hall	1,000	36	-	
	111102 Revenue - Frankland River Hall	1,000	95	-	
	111104 Revenue - Frankland River Community Centre	2,000	93	-	
	111105 Revenue - Reimbursement Halls	300	-	-	
	111107 Revenue - Cranbrook Regional Community Hub	2,500	283	-	
	111108 Revenue - Gym Memberships	4,200	191	-	
	<b>111 Total Public Halls &amp; Civic Centres - Operating Revenue</b>	<b>\$ 11,000</b>	<b>\$ 698</b>	<b>\$ -</b>	
	<b>112 Swimming Areas and Beaches - Operating Expenditure</b>				
11%	112000 Expense - Administration Allocation Swimming Areas and Beach	13,828	1,586	-	12,242
7%	112002 Expense - Lake Maintenance & Operating	68,209	4,479	6,677	63,730
	112090 Expense - Depreciation Swimming Areas and Beaches	3,965	-	-	3,965
7%	<b>112 Total Swimming Areas and Beaches - Operating Expenditure</b>	<b>\$ 86,002</b>	<b>\$ 6,065</b>	<b>\$ 6,677</b>	<b>\$ 79,937</b>
	<b>112 Swimming Areas and Beaches - Operating Revenue</b>				
	112102 Revenue - Lake Site Fees	3,000	-	-	
	<b>112 Total Swimming Areas and Beaches - Operating Revenue</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>113 Other Recreation &amp; Sport - Operating Expenditure</b>				
11%	113000 Expense - Administration Allocation Other Recreation & Sport	59,592	6,836	-	52,756
19%	113001 Expense - Cranbrook Parks and Gardens	263,454	49,730	1,657	213,724
23%	113002 Expense - Frankland River Parks and Gardens	90,251	20,890	1,864	69,361
21%	113003 Expense - Tenterden Parks and Gardens	6,932	1,442	-	5,490
25%	113004 Expense - Frederick Square Operating	61,925	15,272	355	46,653
4%	113007 Expense - Horse Paddocks	5,719	248	-	5,471
97%	113011 Expense - Contributions to Frankland River Clubs	28,000	27,250	-	750
8%	113012 Expense - Frankland River Recreation Operating	29,692	2,336	-	27,356
	113013 Expense - Sporting Club Development	10,150	-	-	10,150
	113014 Expense - Motocross Development - Sukey Hill	1,000	-	-	1,000
	113019 Expense - Cranbrook Playground	-	-	227	-

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
83%	113020 Expense - Community Grant Round	20,000	16,636	-	3,364
	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
19%	<b>113 Total Other Recreation &amp; Sport - Operating Expenditure</b>	<b>\$ 736,715</b>	<b>\$ 140,640</b>	<b>\$ 4,103</b>	<b>\$ 596,075</b>
	<b>113 Other Recreation &amp; Sport - Operating Revenue</b>				
	113101 Revenue - Other Income	500	41	-	
	113102 Revenue - Horse Paddock Charges	3,200	2,568	-	
	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	-	
	<b>113 Total Other Recreation &amp; Sport - Operating Revenue</b>	<b>\$ 15,700</b>	<b>\$ 3,109</b>	<b>\$ -</b>	
	<b>115 Libraries - Operating Expenditure</b>				
12%	115000 Expense - Administration Allocation Library	15,345	1,829	-	13,516
0%	115001 Expense - Frankland River Library	18,400	64	-	18,336
	115007 Expense - Cranbrook Library	18,400	-	-	18,400
4%	<b>115 Total Libraries - Operating Expenditure</b>	<b>\$ 52,145</b>	<b>\$ 1,893</b>	<b>\$ -</b>	<b>\$ 50,252</b>
	<b>116 Other Culture - Operating Expenditure</b>				
11%	116000 Expense - Administration Allocation Other Culture	14,925	1,712	-	13,213
7%	116002 Expense - Cranbrook Museum	6,375	424	227	5,951
	116003 Expense - Maintenance Old Post Office Frankland River	1,856	-	-	1,856
	116006 Expense - ANZAC	350	-	-	350
	116008 Expense - Australia Day Event	10,000	-	-	10,000
	116090 Expense - Depreciation Other Culture	1,270	-	-	1,270
6%	<b>116 Total Other Culture - Operating Expenditure</b>	<b>\$ 34,776</b>	<b>\$ 2,136</b>	<b>\$ 227</b>	<b>\$ 32,640</b>
	<b>116 Other Culture - Operating Revenue</b>				
	116101 Revenue - Sale of History Books	200	23	-	
	116102 Revenue - Sale of ANZAC Book	500	-	-	
	116103 Revenue - Grant Funding	10,000	-	-	
	<b>116 Total Other Culture - Operating Revenue</b>	<b>\$ 10,700</b>	<b>\$ 23</b>	<b>\$ -</b>	
	<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING EXPENDITURE</b>	<b>\$ 1,203,881</b>	<b>\$ 178,434</b>	<b>\$ 17,929</b>	
	<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING REVENUE</b>	<b>\$ 40,400</b>	<b>\$ 3,830</b>		
	<b>12 TRANSPORT</b>				
	<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Expenditure</b>				
11%	122000 Expense - Administration Allocation Streets, Roads, Bridges & De	102,807	11,793	-	91,014
7%	122001 Expense - Street Lighting	25,000	1,766	-	23,234
37%	122002 Expense - Road Maintenance	789,345	294,585	22,945	494,760
18%	122003 Expense - Depot Maintenance	60,295	10,655	-	49,640
102%	122007 Expense - RAMM	11,000	11,243	-	(243)
	122013 Expense - Transport Planning	40,000	-	-	40,000
	122014 Expense - Streetscape / Townscape	10,309	-	-	10,309
48%	122016 Expense - Insurance on Bridges	46,400	22,277	-	24,123
	122090 Expense - Depreciation Streets, Roads, Bridges & Depot Mainten	1,380,000	-	-	1,380,000
	122091 Expense - Loss on Sale of Assets Transport	4,000	-	-	4,000
14%	<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating</b>	<b>\$ 2,469,156</b>	<b>\$ 352,320</b>	<b>\$ 22,945</b>	<b>\$ 2,116,836</b>
	<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Revenue</b>				
	122101 Revenue - MRWA Streetlighting Contribution	1,800	-	-	
	122102 Revenue - Grant - MRWA Direct Grants	196,940	196,940	-	
	122199 Revenue - Profit on Sale of Assets Transport	107,500	-	-	
	<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating</b>	<b>\$ 306,240</b>	<b>\$ 196,940</b>	<b>\$ -</b>	
	<b>125 Traffic Control - Operating Expenditure</b>				
11%	125000 Expense - Administration Allocation Traffic Control	57,466	6,592	-	50,874
	125001 Expense - DoT Licensing Expenses	1,000	-	-	1,000
15%	125002 Expense - DoT Licensing Employee Expenses	67,507	9,949	-	57,558
13%	<b>125 Total Traffic Control - Operating Expenditure</b>	<b>\$ 125,973</b>	<b>\$ 16,542</b>	<b>\$ -</b>	<b>\$ 109,431</b>
	<b>125 Traffic Control - Operating Revenue</b>				
	125100 Revenue - DoT Licensing Commission	15,000	1,922	-	
	125101 Revenue - DoT Licensing Reimbursements	1,000	-	-	
	<b>125 Total Traffic Control - Operating Revenue</b>	<b>\$ 16,000</b>	<b>\$ 1,922</b>	<b>\$ -</b>	
	<b>126 Aerodromes - Operating Expenditure</b>				
50%	126000 Expense - Airstrip Maintenance	1,707	848	-	859
50%	<b>126 Total Aerodromes - Operating Expenditure</b>	<b>\$ 1,707</b>	<b>\$ 848</b>	<b>\$ -</b>	<b>\$ 859</b>
	<b>12 TOTAL TRANSPORT - OPERATING EXPENDITURE</b>	<b>\$ 2,596,836</b>	<b>\$ 369,709</b>	<b>\$ 22,945</b>	
	<b>12 TOTAL TRANSPORT - OPERATING REVENUE</b>	<b>\$ 322,240</b>	<b>\$ 198,862</b>		



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		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
<b>13 ECONOMIC SERVICES</b>					
<b>131 Rural Services - Operating Expenditure</b>					
	131003 Expense - Vermin Control (Donation to Feral Pig Eradication)	2,000	-	-	2,000
3%	131004 Expense - Drought Relief	3,696	108	-	3,588
2%	<b>131 Total Rural Services - Operating Expenditure</b>	<b>\$ 5,696</b>	<b>\$ 108</b>	<b>\$ -</b>	<b>\$ 5,588</b>
<b>132 Tourism &amp; Area Promotion - Operating Expenditure</b>					
11%	132000 Expense - Administration Allocation Tourism & Area Promotion	80,237	9,204	-	71,033
17%	132002 Expense - Cranbrook Caravan Park	172,905	29,692	1,216	143,213
11%	132004 Expense - Frankland River Caravan Park	91,400	9,704	1,171	81,696
	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	13,000	-	3,000
81%	132014 Expense - CBH Accommodation Unit Shared Expenses	15,148	10,302	-	4,846
68%	132015 Expense - CBH Accommodation Unit Profit Share Payment	2,426	-	-	2,426
	132016 Expense - Reimbursed Expenses Only (CBH Units)	22,556	1,492	-	21,064
7%	132019 Expense - Community Events	10,000	91	-	9,909
1%	132020 Expense - Community Assistance Donation (CB Show Prep)	4,998	-	-	4,998
	132089 Expense - Staff Housing Allocation	4,265	19	-	4,246
0%	132090 Expense - Depreciation Tourism & Area Promotion	33,000	-	-	33,000
16%	<b>132 Total Tourism &amp; Area Promotion - Operating Expenditure</b>	<b>\$ 473,435</b>	<b>\$ 73,504</b>	<b>\$ 2,387</b>	<b>\$ 399,931</b>
<b>132 Tourism &amp; Area Promotion - Operating Revenue</b>					
	132101 Revenue - Cranbrook Caravan Park Charges	120,000	19,650	-	
	132102 Revenue - Frankland River Caravan Park Charges	55,000	9,985	-	
	132105 Revenue - Sale of Promotional Products	500	-	-	
	132108 Revenue - CBH Accommodation Unit Revenue	20,000	19,664	-	
	132109 Revenue - Reimbursed Revenue Only (CBH Units)	22,556	-	-	
	132111 Revenue - RV Park	300	36	-	
	<b>132 Total Tourism &amp; Area Promotion - Operating Revenue</b>	<b>\$ 218,356</b>	<b>\$ 49,334</b>		
<b>133 Building Control - Operating Expenditure</b>					
11%	133000 Expense - Administration Allocation Building Control	16,987	1,949	-	15,038
	133010 Expense - Building Surveyor Employee Expenses	6,084	-	-	6,084
8%	<b>133 Total Building Control - Operating Expenditure</b>	<b>\$ 23,071</b>	<b>\$ 1,949</b>	<b>\$ -</b>	<b>\$ 21,122</b>
<b>133 Building Control - Operating Revenue</b>					
	133100 Revenue - Building Permits	4,000	-	-	
	133101 Revenue - BCITF Commissions	50	-	-	
	133102 Revenue - BSL Commissions	130	5	-	
	<b>133 Total Building Control - Operating Revenue</b>	<b>\$ 4,180</b>	<b>\$ 5</b>	<b>\$ -</b>	
<b>136 Other Economic Services - Operating Expenditure</b>					
11%	136000 Expense - Administration Allocation Other Economic Services	79,581	9,129	-	70,452
22%	136002 Expense - Water Supplies Standpipes	2,750	607	-	2,143
9%	136008 Expense - Signage, Tourism, Heritage, Information	10,000	875	-	9,125
3%	136009 Expense - CB Community Bus Expenses	1,500	50	-	1,450
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%	<b>136 Total Other Economic Services - Operating Expenditure</b>	<b>\$ 135,831</b>	<b>\$ 10,707</b>	<b>\$ -</b>	<b>\$ 125,124</b>
<b>136 Other Economic Services - Operating Revenue</b>					
	136100 Revenue - Standpipe Water Charges	1,000	41	-	
	136106 Revenue - Cranbrook Community Bus Hire	10,000	1,294	-	
	136107 Revenue - Frankland River Community Bus Hire	1,500	482	-	
	<b>136 Total Other Economic Services - Operating Revenue</b>	<b>\$ 12,500</b>	<b>\$ 1,817</b>	<b>\$ -</b>	
<b>13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE</b>		<b>\$ 638,033</b>	<b>\$ 86,268</b>	<b>\$ 2,387</b>	
<b>13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE</b>		<b>\$ 235,036</b>	<b>\$ 51,156</b>		
<b>14 OTHER PROPERTY &amp; SERVICES</b>					
<b>141 Private Works - Operating Expenditure</b>					
11%	141000 Expense - Administration Allocation Private Works	2,014	231	-	1,783
16%	141001 Expense - Private Works	1,440	230	-	1,210
13%	<b>141 Total Private Works - Operating Expenditure</b>	<b>\$ 3,454</b>	<b>\$ 461</b>	<b>\$ -</b>	<b>\$ 2,993</b>
<b>141 Private Works - Operating Revenue</b>					
	141100 Revenue - Private Works Income	3,000	-	-	
	<b>141 Total Private Works - Operating Revenue</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	

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		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
19%	142001	Expense - Sick Leave - Works Staff	48,999	9,362	- 39,637
13%	142002	Expense - Annual Leave - Works Staff	137,114	17,904	- 119,209
	142003	Expense - Long Service Leave - Works Staff	30,000	-	- 30,000
2%	142004	Expense - Protective Clothing - Works Staff	8,000	186	3,517 7,814
1%	142005	Expense - Allowances - Works Staff	11,040	160	- 10,880
	142008	Expense - Engineering Professional Services	5,000	-	- 5,000
49%	142009	Expense - Workers Compensation Insurance - Works Staff	64,000	31,168	- 32,832
8%	142011	Expense - Safety & Risk Management	17,584	1,356	2,273 16,228
9%	142012	Expense - Staff Training - Works Staff	20,880	1,978	5,818 18,902
1%	142014	Expense - Public Holiday - Works Staff	48,999	374	- 48,625
32%	142017	Expense - Wages for Meetings - Works Staff	11,157	3,516	330 7,641
17%	142019	Expense - Housing Allowance - Works Staff	33,930	5,699	- 28,231
14%	142020	Expense - Works Employee Expenses	394,134	53,484	- 340,650
	142022	Expense - Advertising Public Works Overheads	2,000	-	- 2,000
	142024	Expense - Uniform Allowance - Works Staff	8,000	-	5,759 8,000
5%	142026	Expense - Works Telephones & Allowance	4,300	233	- 4,067
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
19%	142099	Expense - Overheads Allocated to Works	(920,137)	(172,687)	- (747,449)
142 Total Public Works Overheads - Operating Expenditure		\$ 91,910	\$ (35,355)	\$ 17,697	\$ 127,265
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
0%	143001	Expense - Fuel & Oils	260,000	740	- 259,260
13%	143003	Expense - Parts & Repairs	225,000	29,640	13,880 195,360
9%	143004	Expense - Depot Plant Maintenance	45,125	3,983	- 41,142
34%	143005	Expense - Insurances & Licences - Plant	42,000	14,277	- 27,723
18%	143014	Expense - Floating Plant and Loose Tools	20,000	3,668	1,927 16,332
	143090	Expense - Depreciation - Plant	440,000	-	- 440,000
12%	143099	Expense - Plant Operation Costs Allocated to Works	(1,049,959)	(126,680)	- (923,279)
143 Total Plant Operation Costs - Operating Expenditure		\$ 2,100	\$ (72,085)	\$ 15,807	\$ 74,185
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	3,481	-
144 Total Stock Fuels & Oils - Operating Revenue		\$ 30,000	\$ 3,481	\$ -	
146 Salaries & Wages - Operating Expenditure					
	146000	Expense - Gross Salaries & Wages	2,621,806	336,189	- 2,285,617
	146001	Expense - Salaries & Wages Allocated to Works	(2,621,806)	(336,189)	- (2,285,617)
6%	146002	Expense - Workers Compensation Payments	5,000	289	- 4,711
6%	146 Total Salaries & Wages - Operating Expenditure		\$ 5,000	\$ 289	\$ - \$ 4,711
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	\$ (106,391)	\$ 33,504	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE		\$ 42,100	\$ 3,481		
TOTAL OPERATING EXPENDITURE		\$7,264,097	\$848,504	\$222,481	
TOTAL OPERATING REVENUE		\$4,520,765	\$3,505,893		