

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

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

SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Information	Budget	Budget	Actual	\$	%	
		Estimates	Estimates				
		(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	3,089,815	3,088,313	3,087,815	(498)	(0.02%)	
Grants, subsidies and contributions	14	660,628	299,603	251,637	(47,966)	(16.01%)	▼
Fees and charges		438,998	186,943	218,693	31,750	16.98%	▲
Interest revenue		147,325	39,194	34,609	(4,585)	(11.70%)	▼
Other revenue		123,436	27,330	10,712	(16,618)	(60.80%)	▼
Profit on asset disposals	6	148,600	20,275	0	(20,275)	(100.00%)	▼
		4,608,802	3,661,658	3,603,466	(58,192)	(1.59%)	
Expenditure from operating activities							
Employee costs		(2,154,599)	(562,511)	(638,830)	(76,319)	(13.57%)	▼
Materials and contracts		(2,102,393)	(650,616)	(384,306)	266,310	40.93%	▲
Utility charges		(151,930)	(37,923)	(36,327)	1,596	4.21%	
Depreciation		(2,518,695)	(629,625)	0	629,625	100.00%	▲
Finance costs		(1,982)	(846)	(401)	445	52.60%	▲
Insurance		(250,135)	(119,169)	(117,450)	1,719	1.44%	
Other expenditure		(168,407)	(66,613)	(1,376)	65,237	97.93%	▲
Loss on asset disposals	6	(4,000)	(999)	0	999	100.00%	▲
		(7,352,141)	(2,068,302)	(1,178,690)	889,612	43.01%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,365,025	601,279	1,294	(599,985)	(99.78%)	▼
Amount attributable to operating activities		(378,314)	2,194,635	2,426,070	231,435	10.55%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	4,173,186	730,994	0	(730,994)	(100.00%)	▼
Proceeds from disposal of assets	6	775,100	0	0	0	0.00%	
Proceeds from financial assets - community loans		11,034	0	0	0	0.00%	
		4,959,320	730,994	0	(730,994)	(100.00%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,742,216)	(67,398)	(42,750)	24,648	36.57%	▲
Payments for construction of infrastructure	5	(2,928,705)	(30,166)	(143,258)	(113,092)	(374.90%)	▼
Amount attributable to investing activities		(1,711,601)	633,430	(186,007)	(819,437)	(129.37%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	245,785	0	0	0	0.00%	
		245,785	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(36,001)	(17,811)	(17,811)	0	0.00%	
Payments for principal portion of lease liabilities	12	(19,106)	(3,163)	(3,163)	0	0.00%	
Transfer to reserves	4	(588,191)	0	(17,976)	(17,976)	0.00%	▼
		(643,298)	(20,974)	(38,950)	(17,976)	(85.71%)	
Amount attributable to financing activities		(397,513)	(20,974)	(38,950)	(17,976)	(85.71%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,487,428	2,487,428	2,532,708	45,280	1.82%	▲
Amount attributable to operating activities		(378,314)	2,194,635	2,426,070	231,435	10.55%	▲
Amount attributable to investing activities		(1,711,601)	633,430	(186,007)	(819,437)	(129.37%)	▼
Amount attributable to financing activities		(397,513)	(20,974)	(38,950)	(17,976)	(85.71%)	▼
Surplus or deficit after imposition of general rates		0	5,294,519	4,733,820	(560,699)	(10.59%)	▼

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 30 SEPTEMBER 2023

	Supplementary Information	30 June 2022	30 September 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,917,606	7,865,235
Trade and other receivables		132,102	1,022,467
Other financial assets		1,534	1,534
Inventories	8	35,698	106,747
Other assets	8	164,174	159,411
TOTAL CURRENT ASSETS		6,251,114	9,155,394
NON-CURRENT ASSETS			
Trade and other receivables		25,569	25,569
Other financial assets		111,519	111,519
Property, plant and equipment		23,054,478	23,086,910
Infrastructure		214,682,394	214,835,969
Right-of-use assets		44,192	44,192
TOTAL NON-CURRENT ASSETS		237,918,152	238,104,159
TOTAL ASSETS		244,169,266	247,259,553
CURRENT LIABILITIES			
Trade and other payables	9	245,082	264,330
Other liabilities	13	72,866	740,103
Lease liabilities	12	19,106	15,944
Borrowings	11	36,002	18,191
Employee related provisions	13	473,363	473,363
TOTAL CURRENT LIABILITIES		846,419	1,511,931
NON-CURRENT LIABILITIES			
Lease liabilities	12	25,954	25,954
Employee related provisions		86,845	86,845
Other provisions		410,852	410,852
TOTAL NON-CURRENT LIABILITIES		523,651	523,651
TOTAL LIABILITIES		1,370,070	2,035,582
NET ASSETS		242,799,196	245,223,971
EQUITY			
Retained surplus		80,320,057	82,726,855
Reserve accounts	4	3,152,140	3,170,117
Revaluation surplus		159,326,999	159,326,999
TOTAL EQUITY		242,799,196	245,223,971

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 POLICIES

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 10 October 2023

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	30 September 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	5,917,606	5,917,606	7,865,235
Trade and other receivables		132,102	132,102	1,022,467
Other financial assets		1,534	1,534	1,534
Inventories	8	35,698	35,698	106,747
Other assets	8	164,174	164,174	159,411
		6,251,114	6,251,114	9,155,394
Less: current liabilities				
Trade and other payables	9	(245,082)	(245,082)	(264,330)
Other liabilities	13	(72,866)	(72,866)	(740,103)
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)
		(846,419)	(846,419)	(1,511,931)
Net current assets		5,404,695	5,404,695	7,643,463
Less: Total adjustments to net current assets	Note 2(c)	(2,925,562)	(2,871,987)	(2,909,643)
Closing funding surplus / (deficit)		2,479,133	2,532,708	4,733,820

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
Adjustments to operating activities				
Less: Profit on asset disposals	6	(148,600)	(20,275)	0
Add: Loss on asset disposals	6	4,000	999	0
Add: Depreciation		2,518,695	629,625	0
Movement in current employee provisions associated with restricted cash		(9,070)	(9,070)	1,294
Total non-cash amounts excluded from operating activities		2,365,025	601,279	1,294

(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.

Adjustments to net current assets		Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	30 September 2023
		\$	\$	\$
Less: Reserve accounts	4	(3,152,140)	(3,152,139)	(3,170,116)
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	227,872
Total adjustments to net current assets	Note 2(a)	(2,925,562)	(2,871,987)	(2,909,643)

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 30 SEPTEMBER 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. % %	
Revenue from operating activities			
Grants, subsidies and contributions	(47,966)	(16.01%)	▼
Increase in ESL grant of \$14k, increase in Council fire mitigation grant of \$12k for reporting period. Decrease in CESM contributions of \$32k, decrease in After school care contributions of \$48k for reporting period.			
Fees and charges	31,750	16.98%	▲
Revenue for CBH accomodation unitts \$29k higher for reporting period.			
Interest revenue	(4,585)	(11.70%)	▼
Rates instalment interest \$5.5k higher, Rates penalty interest \$1k higher, Reserve interest \$11.5k lower for reporting period.			
Other revenue	(16,618)	(60.80%)	▼
Reimbursed revenue from CBh units \$5.5k lower, Paid parental leave reimbursement \$3.7k lower, Workers Compensation Reimbursements \$1.5k lower.			
Profit on asset disposals	(20,275)	(100.00%)	▼
Admin asset disposal not yet occurred, profit not realised. No impact as is a non-cash revenue.			
Expenditure from operating activities			
Employee costs	(76,319)	(13.57%)	▼
Admin employee expenses \$24k lower, CESM employee expenses \$24k lower, Annual leave works staff \$13k lower, Public holidays works staff \$12k lower, Depot plant maintenance \$3k lower. Administration reallocation credit underallocation by \$181k.			
Materials and contracts	266,310	40.93%	▲
Many accounts currently below YTD budget. Main variances are considered timing variances and are for professional services, waste site maintenance, plant parts & repairs, and road maintenance.			
Depreciation	629,625	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.			
Finance costs	445	52.60%	▲
Interest on loan 77 \$420 lower for reporting period.			
Other expenditure	65,237	97.93%	▲
Members travel expenses \$4k lower, Members meeting allowance \$8.8k lower, Fringe benefits tax expenses \$12.5k lower, Local laws expenses \$8k lower, Health other expenses \$1.7k lower, Community grants expenses \$20k lower, Plant Insurances \$2.6k lower for reporting period.			
Loss on asset disposals	999	100.00%	▲
Transport asset disposal not yet occurred, loss not realised. No impact as is non-cash expense.			
Non-cash amounts excluded from operating activities	(599,985)	(99.78%)	▼
Variance from delay in running depreciation per comment above.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(730,994)	(100.00%)	▼
LRCL grant for \$264,759 not received, RRG grant not received, RTR grants not received, Commodity route grant not received. All timing.			
Outflows from investing activities			
Payments for property, plant and equipment	24,648	36.57%	▲
Unicup Hall project - \$8.4k under budget for reporting period. Cranbrook Regional Community Hub - \$13.7k under budget for reporting period.			
Payments for construction of infrastructure	(113,092)	(374.90%)	▼
Salt River Road, Shamrock Road and Kojonup-Frankland Road projects commenced earlier than anticipated. Other infrastructure acquisitions - \$22k under budget for reporting period. Tenterden tennis courts commenced earlier - \$61k higher for reporting period. Frankland River playground commenced earlier - \$5k higher for reporting period. Frankland River Goal posts expense of \$9k not budgeted for. Capital expense infrastructure \$50k higher for reporting period.			
Outflows from financing activities			
Transfer to reserves	(17,976)	0.00%	▼
Transfers to reserves completed earlier than anticipated.			
Surplus or deficit at the start of the financial year	45,280	1.82%	▲
Adjustments to accrued expenses as at 30 June 2023			
Surplus or deficit after imposition of general rates	(560,699)	(10.59%)	▼
Due to variances described above			

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

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

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.49 M	\$2.49 M	\$2.53 M	\$0.05 M
Closing	\$0.00 M	\$5.29 M	\$4.73 M	(\$0.56 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.87 M	% of total
Unrestricted Cash	\$4.70 M	59.7%
Restricted Cash	\$3.17 M	40.3%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.26 M
Trade Payables	\$0.19 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.10 M	% Collected
Rates Receivable	\$0.92 M	70.5%
Trade Receivable	\$0.10 M	% Outstanding
Over 30 Days		15.8%
Over 90 Days		10.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.38 M)	\$2.19 M	\$2.43 M	\$0.23 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.09 M	% Variance
YTD Budget	\$3.09 M	(0.0%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.25 M	% Variance
YTD Budget	\$0.30 M	(16.0%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.22 M	% Variance
YTD Budget	\$0.19 M	17.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.71 M)	\$0.63 M	(\$0.19 M)	(\$0.82 M)

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.14 M	% Spent
Adopted Budget	\$2.93 M	(95.1%)

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.40 M)	(\$0.02 M)	(\$0.04 M)	(\$0.02 M)

Refer to Statement of Financial Activity

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

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$3.17 M
Interest earned	\$0.02 M

Refer to 4 - Cash Reserves

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

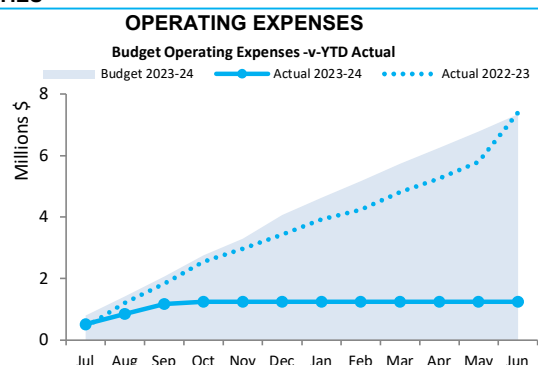
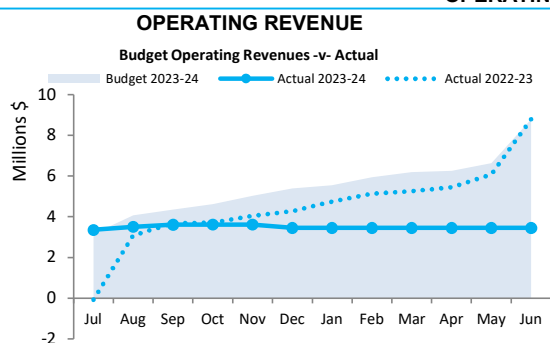
Refer to Note 12 - Lease Liabilities

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

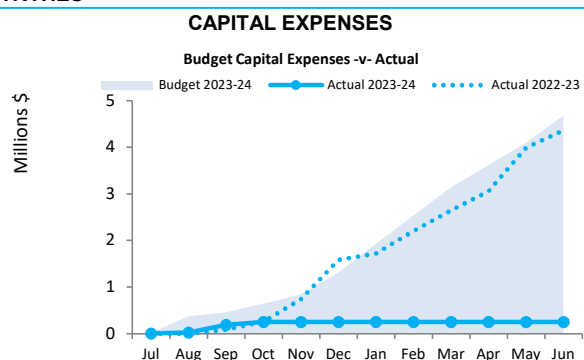
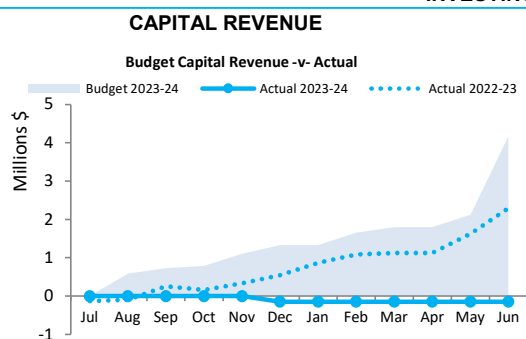
SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 KEY INFORMATION - GRAPHICAL

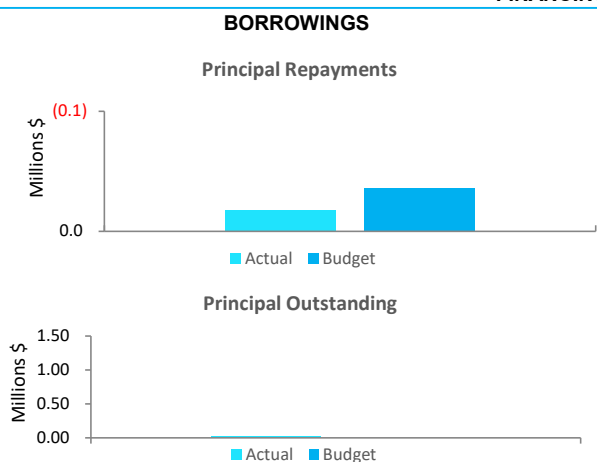
OPERATING ACTIVITIES



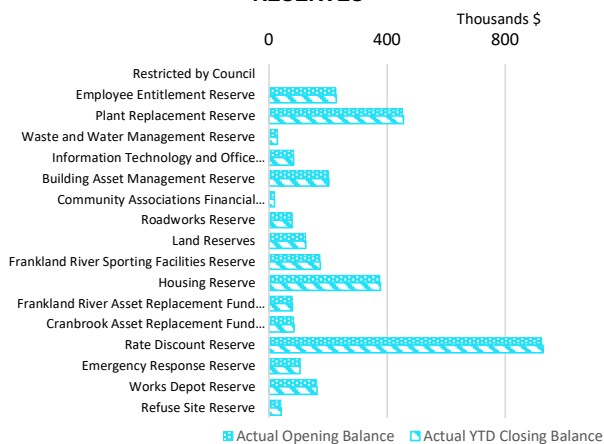
INVESTING ACTIVITIES



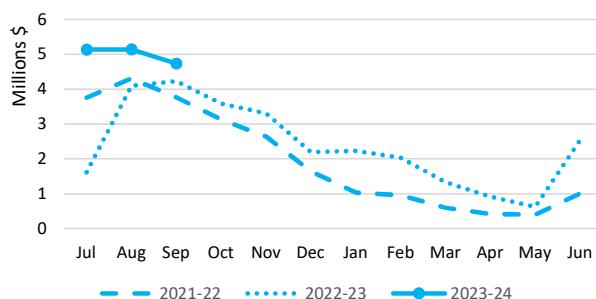
FINANCING ACTIVITIES



RESERVES



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 30 SEPTEMBER 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	2,680,855.35		2,680,855.35		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	2,013,613.15		2,013,613.15		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	1,699,872.52	1,699,874.52		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
Total		4,695,121	3,170,115	7,865,236	0			
Comprising								
Cash and cash equivalents		4,695,121	3,170,115	7,865,236	0			
		4,695,121	3,170,115	7,865,236	0			

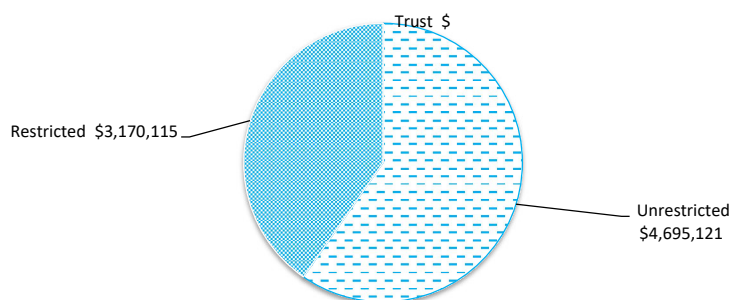
KEY INFORMATION

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

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

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

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



SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Employee Entitlement Reserve	226,578	7,930	20,930	(47,000)	208,438	226,578	1,294	0	0	227,872
Plant Replacement Reserve	451,915	15,817	0	(136,050)	331,682	451,915	2,571	0	0	454,486
Waste and Water Management Reserve	28,629	1,002	10,000	0	39,631	28,629	162	0	0	28,791
Information Technology and Office Equipment Reserve	83,326	2,916	70,000	0	156,242	83,326	467	0	0	83,793
Building Asset Management Reserve	201,723	7,060	0	(42,735)	166,048	201,723	1,151	0	0	202,874
Community Associations Financial assistance Reserves	18,148	635	21,034	0	39,817	18,148	108	0	0	18,256
Roadworks Reserve	78,282	2,740	75,000	0	156,022	78,282	449	0	0	78,731
Land Reserves	123,878	4,336	0	0	128,214	123,878	701	0	0	124,579
Frankland River Sporting Facilities Reserve	172,662	6,043	0	0	178,705	172,662	989	0	0	173,651
Housing Reserve	374,928	13,122	0	0	388,050	374,928	2,139	0	0	377,067
Frankland River Asset Replacement Fund (Bowling Green) Reserve	78,651	2,753	5,000	0	86,404	78,651	449	0	0	79,100
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	83,658	2,928	5,000	0	91,586	83,658	485	0	0	84,143
Rate Discount Reserve	923,030	32,306	227,825	(20,000)	1,163,161	923,030	5,267	0	0	928,297
Emergency Response Reserve	104,823	3,669	20,000	0	128,492	104,823	593	0	0	105,416
Works Depot Reserve	161,655	5,658	20,000	0	187,313	161,655	917	0	0	162,572
Refuse Site Reserve	40,254	1,409	3,078	0	44,741	40,254	234	0	0	40,488
	3,152,140	110,324	477,867	(245,785)	3,494,546	3,152,140	17,976	0	0	3,170,116

5 CAPITAL ACQUISITIONS

	Budget	Adopted YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings - non-specialised	2,347,116	67,398	42,750	(24,648)
Plant and equipment	1,395,100	0	0	0
Acquisition of property, plant and equipment	3,742,216	67,398	42,750	(24,648)
Infrastructure - roads	2,150,221	0	15,200	15,200
Infrastructure - other	677,484	30,166	128,058	97,892
Infrastructure - bridges	101,000	0	0	0
Acquisition of infrastructure	2,928,705	30,166	143,258	63,795
Total capital acquisitions	6,670,921	97,564	186,007	39,146
Capital Acquisitions Funded By:				
Capital grants and contributions	4,173,186	730,994	0	(730,994)
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	(633,430)	186,007	819,437
Capital funding total	6,670,921	97,564	186,007	88,443

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.

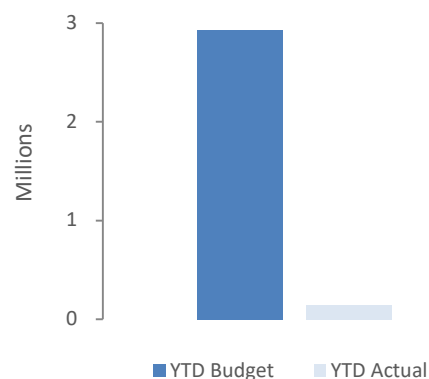
Initial recognition and measurement for assets held at cost

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.

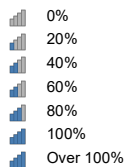
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



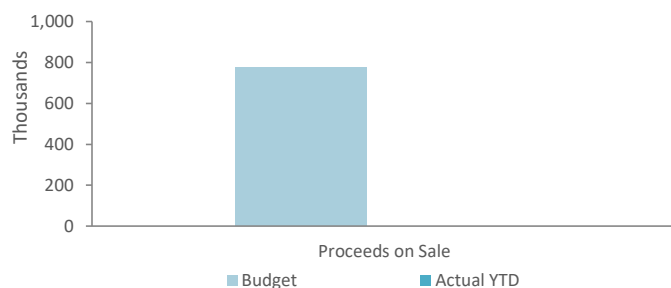
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - specialised					
051200	Capital Expense - Buildings - Fire Shed	1,920,000	0	0	0
102200	Capital Expense - Waste Site Upgrade	25,000	0	0	0
111200	Capital Expense - Frankland River Hall Major Maintenance	200,000	0	0	0
111207	Capital Expense - Buildings - Unicap Hall	42,735	10,683	2,200	8,483
111208	Capital Expense - Cranbrook Regional Community Hub				
	Development/Major Maintenance	55,000	13,749	0	13,749
111210	Capital Expense - Unicap Hall Other Infrastructure	12,259	12,259	10,318	1,941
112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	11,454	11,030	424
112205	Capital Expense - Lake Nunijup Ablutions	57,759	19,253	19,203	50
	Buildings - specialised Total	2,347,116	67,398	42,750	24648.46
Buildings - non-specialised					
		0	0	0	
	Buildings - non-specialised Total	0	0	0	
Furniture & Equipment					
		0	0	0	
	Furniture & Equipment Total				
Plant & Equipment					
042212	Capital Expense - Admin Vehicles	162,500	0	0	0
053200	Capital Expense - Plant & Equipment	40,000	0	0	0
123200	PLANT - Light Plant & Equipment (Capital)	268,600	0	0	0
123201	PLANT - Heavy Plant & Equipment (Capital)	924,000	0	0	0
		0	0	0	0
	Plant & Equipment Total	1,395,100	0	0	0
Infrastructure - Bridges					
BR274	Bridge 274 - Boyup Brook - bridge works	23,000	0	0	0
B4258	Bridge 4258 - Yeriminup Road	30,000	0	0	0
BR4257	Bridge 4257 - Brooklyn - bridge works	23,000	0	0	0
BR4265	Bridge 4265 - Boyacup - bridge works	25,000	0	0	0
	Infrastructure - Bridges Total	101,000	0	0	0
Infrastructure - Roads					
RG003	Capital Expense - Salt River Road	285,000	0	6,317	(6,317)
RG007	Capital Expense - Shamrock Road	240,000	0	3,589	(3,589)
RG523	Capital Expense - Wingebellup Road	270,000	0	0	0
RG560	Capital Expense - Kojonup Frankland Road	285,000	0	5,236	(5,236)
CF013	Capital Expense - Bokerup Road	60,000	0	0	0
CF024	Capital Expense - Newton Road	60,000	0	0	0
CF106	Capital Expense - Thompson Road	60,000	0	0	0
AU001	Capital Expense - Yeriminup Road	323,711	0	0	0
AU047	Capital Expense - Boyup Brook Cranbrook Road	161,861	0	58	(58)
LR087	Capital Expense - Hardy Road - LRCIP 4B Funded	120,000	0	0	0
LR086	Capital Expense - Rubbish Tip Road - LRCIP 4B Funded	120,000	0	0	0
LRWM3	Capital Expense - Frankland River Waste Site Access Road - LRCIP 4B Funded	14,649	0	0	0
CR001	Capital Expense - Commodity Route - Yeriminup Road	150,000	0	0	0
	Infrastructure - Roads Total	2,150,221	0	15,200	-15199.68
Infrastructure - Other					
102204	Capital Expense - Other Infrastructure	90,000	22,500	0	22,500
113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	0	61,125	(61,125)
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
FRC005	Capital Expense - Frankland River Oval Goal Posts	0	0	9,526	(9,526)
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	50,439	(50,439)
132206	Capital Expense - Cranbrook Information Bay Upgrade	23,000	7,666	0	7,666
	Infrastructure - Other Total	677,484	30,166	128,058	-97891.96
		6,670,921	97,564	186,007	(88,444)

6 DISPOSAL OF ASSETS

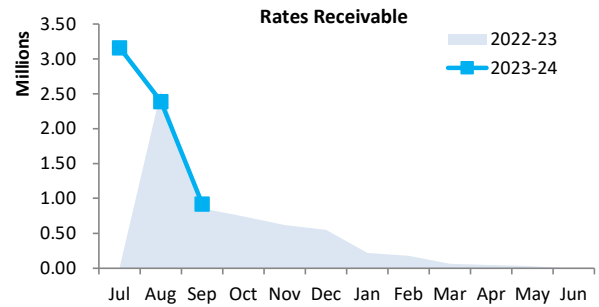
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
CB1	CEO - Ford Everest	47,000	60,000	13,000	0	0	0	0	0
CB01	MFA - Isuzu MUX	42,500	51,500	9,000	0	0	0	0	0
CB6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



7 RECEIVABLES

Rates receivable

	30 Jun 2023	30 Sep 2023
	\$	\$
Opening arrears previous years	27,318	32,986
Levied this year	2,657,981	3,087,815
Less - collections to date	(2,652,313)	(2,201,609)
Gross rates collectable	32,986	919,192
Net rates collectable	32,986	919,192
% Collected	98.8%	70.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(26)	41,306	2,725	0	5,007	49,012
Percentage	(0.1%)	84.3%	5.6%	0.0%	10.2%	
Balance per trial balance						
Trade receivables						49,012
GST receivable						27,235
Receivables for employee related provisions						27,028
Total receivables general outstanding						103,275

Amounts shown above include GST (where applicable)

KEY INFORMATION

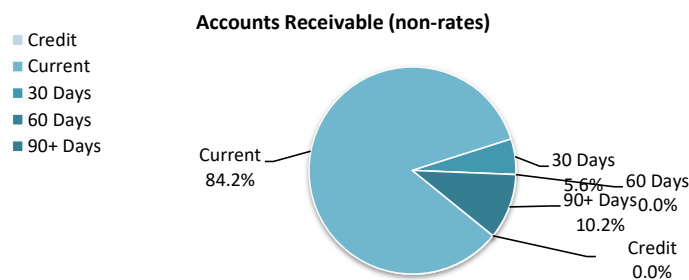
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 30 September 2023
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Loans receivable - clubs/institutions	1,534	0	0	1,534
Inventory				
Inventories - fuel and materials	35,698	71,049	0	106,747
Other assets				
Accrued income	164,174	0	(4,763)	159,411
Total other current assets	201,406	71,049	(4,763)	267,692
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.

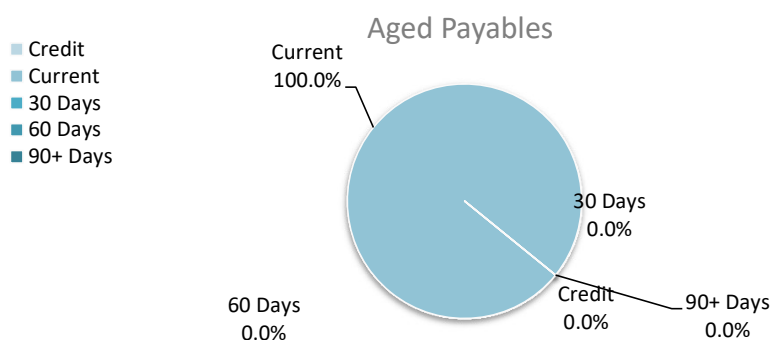
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	108,994	0	0	0	108,994
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						185,181
ATO liabilities						79,149
Total payables general outstanding						264,330

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		Total Revenue \$	YTD Actual		
					Reassessed Rate Revenue \$	Total Revenue \$		Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
Gross rental value										
Gross Rental Value	0.1338	248	2,289,188	306,293	250	306,543	306,293	0		306,293
Unimproved value										
Unimproved Value	0.0056	421	456,047,000	2,551,127	1,000	2,552,127	2,551,127	0		2,551,127
Sub-Total		669	458,336,188	2,857,420	1,250	2,858,670	2,857,420	0		2,857,420
Minimum payment										
Gross rental value										
Gross Rental Value	710	147	229,542	104,370	0	104,370	104,370	0		104,370
Unimproved value										
Unimproved Value	750	64	4,204,635	48,000	750	48,750	48,000	0		48,000
Sub-total		211	4,434,177	152,370	750	153,120	152,370	0		152,370
Amount from general rates						3,011,790				3,009,790
Ex-gratia rates						78,025				78,025
Total general rates						3,089,815				3,087,815

11 BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM vehicle lease		19,106	0	0	(3,163)	(19,106)	15,943	0	(118)	(577)
Total		19,106	0	0	(3,163)	(19,106)	15,943	0	(118)	(577)
Current lease liabilities		19,106					15,944			
Non-current lease liabilities		25,954					25,954			
		45,060					41,898			

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 30 September 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Grant/contributions liabilities		72,866	0	878,062	(210,825)	740,103
Total other liabilities		72,866	0	878,062	(210,825)	740,103
Employee Related Provisions						
Provision for annual leave		296,021	0			296,021
Provision for long service leave		145,355	0			145,355
Other employee leave provisions		31,987	0			31,987
Total Provisions		473,363	0	0	0	473,363
Total other current liabilities		546,229	0	878,062	(210,825)	1,213,466

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	30 Sep 2023	Liability	Budget Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grants - General Purpose	0	0	0	0	0	0	12,030	12,030
Financial Assistance Grants - Road Component	0	0	0	0	0	0	9,978	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	11,943
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	249	0
Seniors Project funding	0	0	0	0	0	0	0	6,860
0-4 Grant	0	0	0	0	0	1,000	0	0
Afterschool Care Program	0	0	0	0	0	47,832	47,832	0
Disaster Risk Fund 2023 - Cranbrook Stormwater	0	0	0	0	0	70,000	0	0
Drainage Design								
Australia Day	0	0	0	0	0	10,000	0	0
Main Roads WA Direct Grant	0	196,940	(196,940)	0	0	196,940	196,940	196,940
	0	210,825	(210,825)	0	0	440,494	267,029	251,637
Contributions								
CESM Reimbursement	0	0	0	0	0	130,297	32,574	0
Main Roads WA - Street Lighting	0	0	0	0	0	1,800	0	0
	0	0	0	0	0	132,097	32,574	0
TOTALS	0	210,825	(210,825)	0	0	572,591	299,603	251,637

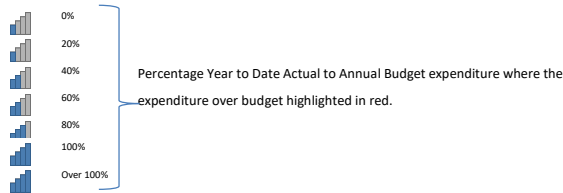
15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Sep 2023	30 Sep 2023	Budget Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Cranbrook Fire Shed	0	0	0	0	0	1,870,000	0	0
CCTV Cranbrook CBD	0	0	0	0	0	40,000	0	0
E-Waste Infrastructure Grant Round 1	0	0	0	0	0	22,000	0	0
Frankland River Playground - LRCI 3	0	61,566	0	61,566	61,566	0	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	16,250	0
Frankland River - Median Strip Plantings & Community Gardens - LRCI 4A	0	0	0	0	0	20,000	5,000	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	5,750	0
Cranbrook & Frankland River Entrance Statements - LRCI 4A	0	0	0	0	0	19,344	4,836	0
Frankland River Hall Major Maintenance - LRCI4A	0	417,671	0	417,671	417,671	200,000	200,000	0
Wingebellup Rd shared pathway & Rocky Gully/Frankland Rd intersection upgrades - LRCI 4A	0	0	0	0	0	59,125	14,781	0
WA Bicycle Networks - Frankland River Pathways	0	0	0	0	0	118,250	29,563	0
Hardy Road - LRCIP 4B Funded	0	0	0	0	0	120,000	30,000	0
Rubbish Tip Road - LRCIP 4B Funded	0	0	0	0	0	120,000	30,000	0
Frankland River Waste Site Access Road - LRCIP 4B Funded	0	0	0	0	0	14,649	3,662	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	148,000	0	148,000	148,000	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	40,000	0	40,000	40,000	100,000	25,000	0
Regional Airports Program - Round 3	0	0	0	0	0	31,250	0	0
	45,284	667,237	0	712,521	712,521	4,142,613	730,994	0
Capital contributions								
Tenterden Tennis Club Resurface - Club Contribution	27,582	0	0	27,582	27,582	30,572	0	0
	27,582	0	0	27,582	27,582	30,572	0	0
TOTALS	72,866	667,237	0	740,103	740,103	4,173,185	730,994	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of
Completion

04 GOVERNANCE

042 Governance - General - Capital Expenditure

042212	Capital Expense - Admin Vehicles	162,500	-	-	162,500
042299	Capital Expense - Transfer to Reserves	90,930	-	-	90,930
	042 Total Governance - General - Capital Expenditure	\$ 253,430	\$ -	\$ -	\$ 253,430

042 Governance - General - Capital Revenue

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
	042 Total Governance - General - Capital Revenue	\$ 47,000	\$ -	\$ -	\$ 47,000

043 Governance - Other - Capital Expenditure

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

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

\$ 273,430 \$ - \$ -

04 TOTAL GOVERNANCE - CAPITAL REVENUE

\$ 47,000 \$ - \$ -

03 GENERAL PURPOSE INCOME

031 General Purpose Income - Rates - Capital Expense

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

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

032299	GEN PUR - Transfer Interest to Reserves	110,325	17,977	-	92,348
	032 Total General Purpose Income - Other General Purpose Income - Capital Expense	\$ 110,325	\$ 17,977	\$ -	\$ 92,348

04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE

\$ 338,150 \$ 17,977 \$ -

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

051200	Capital Expense - Buildings	1,920,000	-	-	1,920,000
051270	CESM - Lease Principal Repayments	19,106	3,163	-	15,944
	051 Total Fire Prevention - Capital Expenditure	\$ 1,939,106	\$ 3,163	\$ -	\$ 1,935,944

051 Fire Prevention - Capital Revenue

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

053 Other Law, Order & Public Safety - Capital Expenditure

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

053 Other Law, Order & Public Safety - Capital Revenue

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

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

\$ 1,979,106 \$ 3,163 \$ -

04 TOTAL GOVERNANCE - CAPITAL REVENUE

\$ 1,910,000 \$ - \$ -

09 HOUSING

091 Staff Housing - Capital Expenditure
























091280	STF HOUSE - Loan Principal Repayments	36,001	17,811	-	18,190
	091 Total Staff Housing - Capital Expenditure	\$ 36,001	\$ 17,811	\$ -	\$ 18,190

09 TOTAL HOUSING - CAPITAL EXPENDITURE



















\$ 36,001 \$ 17,811 \$ -

% of

Completion

			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
10 COMMUNITY AMENITIES						
101 Household Waste - Capital Expense						
	101299	SAN - Transfer to Reserves	3,078	-	-	3,078
101 Total Household Waste - Capital Expense			\$ 3,078	\$ -	\$ -	\$ 3,078
102 Sanitation - Other - Capital Expenditure						
	102200	Capital Expense - Waste Site Upgrade	25,000	-	-	25,000
	102204	Capital Expense - Other Infrastructure	90,000	-	-	90,000
102 Total Sanitation - Other - Capital Expenditure			\$ 115,000	\$ -	\$ -	\$ 115,000
102 Sanitation - Other - Capital Revenue						
	102300	Capital Revenue - Waste Site Grants	22,000	-	-	22,000
102 Total Sanitation - Other - Capital Revenue			\$ 22,000	\$ -	\$ -	\$ 22,000
107 Other Community Amenities - Capital Expenditure						
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE			\$ 118,078	\$ -	\$ -	
10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE			\$ 22,000	\$ -	\$ -	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Capital Expenditure						
	111200	Capital Expense - Frankland River Hall Major Maintenance	MCC 200,000	-	-	200,000
	111207	Capital Expense - Buildings - Unicap Hall	42,735	2,200	-	40,535
	111208	Capital Expense - Cranbrook Regional Community Hub Developm	MCC 55,000	-	-	55,000
84% 4% 	111210	Capital Expense - Unicap Hall Other Infrastructure	MCC 12,259	10,318	-	1,941
111 Total Public Halls & Civic Centre - Capital Expenditure			\$ 309,994	\$ 12,518	\$ -	\$ 297,476
111 Public Halls & Civic Centres - Capital Revenue						
	111302	Capital Revenue - Grant Funding	264,759	-	-	264,759
111 Total Public Halls & Civic Centres - Capital Revenue			\$ 264,759	\$ -	\$ -	\$ 264,759
112 Swimming Areas & Beaches - Capital Expenditure						
32% 33% 	112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	11,030	16,733	23,333
33% 	112205	Capital Expense - Lake Nunijup Ablutions	57,759	19,203	22,040	38,556
112 Total Swimming Areas & Beaches - Capital Expenditure			\$ 92,122	\$ 30,232	\$ 38,772	\$ 61,890
112 Swimming Areas & Beaches - Capital Revenue						
	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	22,083	-	-	22,083
112 Total Swimming Areas & Beaches - Capital Revenue			\$ 22,083	\$ -	\$ -	\$ 22,083
113 Other Recreation and Sport - Capital Expenditure						
60% 4% 	113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	61,125	66,864	40,615
	113226	Capital Expense - Other Infrastructure Frankland River	330,900	14,526	-	316,374
16% 	113299	OTH REC - Transfer to Reserves	31,034	-	-	31,034
113 Total Other Recreation & Sport - Capital Expenditure			\$ 463,674	\$ 75,651	\$ 66,864	\$ 388,023
113 Other Recreation & Sport - Capital Revenue						
	113301	Capital Revenue - WA Bicycle Network Grant	118,250	-	-	
	113302	Capital Revenue - LRCI Phase 4A Grant Income	144,125	-	-	
	113314	Capital Revenue - Tenterden Tennis Club CSRFF Grant	27,582	-	-	
	113315	Capital Revenue - Tenterden Tennis Club - Club Funds	30,572	-	-	
	113399	Capital Revenue - Transfer from Reserves - OTH REC	62,735	-	-	
113 Total Other Recreation & Sport - Capital Revenue			\$ 383,264	\$ -		
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE			\$ 865,790	\$ 118,401	\$ 105,636	
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE			\$ 670,106	\$ -	\$ -	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
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 - Boyacup - bridge works	25,000	-	-	25,000
Sub Total Capital Expense - Bridge Program Works			\$ 101,000	\$ -	\$ -	\$ 101,000
121201 Capital Expense - Regional Road Group Construction						
2% 1% 	RG003	Salt River Road	285,000	6,317	-	278,683
	RG007	Shamrock Road	240,000	3,589	-	236,411
	RG523	Wingebellup Road	270,000	-	-	270,000
2% 1% 	RG560	Kojonup Frankland Road	285,000	5,236	-	279,764
Sub Total Capital Expense - Regional Road Group Construction			\$ 1,080,000	\$ 15,141	\$ -	\$ 1,064,859

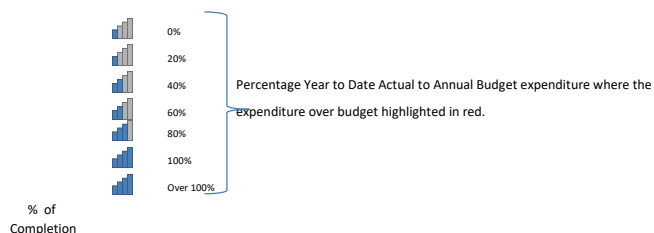
% of
Completion

		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance 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
	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	5,481	48,032
	121219 Capital Expense - Town Entrance Statements	19,344	-	-	19,344
1% 	121299 ROADC - Transfer to Reserves	95,000	-	-	95,000
	121 Total Streets Roads Bridges & Depot Construction - Capital Expenditure	\$ 2,415,565	\$ 17,167	\$ 5,481	\$ 2,042,749
	121 Streets Roads Bridges & Depot Construction - Capital Revenue				
	122300 Capital Revenue - Grant - Road Project Grants (RRG)	720,000	-	-	
	122301 Capital Revenue - Grant - Roads to Recovery Grants	485,572	-	-	
	122308 Capital Revenue - Grant - Commodity Route Funding	100,000	-	-	
	122309 Capital Revenue - Local Roads & Community Infrastructure Program	273,993	-	-	
	121 Total Streets Roads Bridges & Depot Construction - Capital Revenue	\$ 1,579,565	\$ -	\$ -	
	123 Road Plant Purchases - Capital Expenditure				
	123200 PLANT - Light Plant & Equipment (Capital)	268,600	-	-	268,600
	123201 PLANT - Heavy Plant & Equipment (Capital)	924,000	-	-	924,000
	123299 PLANT - Transfer to Reserves	10,000	-	-	10,000
	123 Total Road Plant Purchases - Capital Expenditure	\$ 1,202,600	\$ -	\$ -	\$ 1,202,600
	123 Road Plant Purchases - Capital Revenue				
	123300 PLANT - Proceeds on Disposal of Asset	634,500	-	-	
	123302 PLANT - Realisation on Disposal of Asset	(634,500)	-	-	
	123399 PLANT - Transfer from Reserves	136,050	-	-	
	123 Total Road Plant Purchases - Capital Revenue	\$ 136,050	\$ -	\$ -	
	126 Aerodromes - Capital Expenditure				
81% 	126201 Capital Expenses - Infrastructure	62,500	50,439	21,545	12,061
81% 	126 Total Aerodromes - Capital Expenditure	\$ 62,500	\$ 50,439	\$ 21,545	\$ 12,061
	126 Aerodromes - Capital Revenue				
	126300 Capital Revenue - Grant Income	31,250	-	-	
	126300 Capital Revenue - Grant Income	-	-	-	
	126 Total Aerodromes - Capital Revenue	\$ 31,250	\$ -	\$ -	
	12 TOTAL TRANSPORT - CAPITAL EXPENDITURE	\$ 3,680,665	\$ 67,606	\$ 27,027	
	12 TOTAL TRANSPORT - CAPITAL REVENUE	\$ 1,746,865	\$ -	\$ -	
	13 ECONOMIC SERVICES				
	132 Tourism & Area Promotion - Capital Expenditure				
	132206 Capital Expense - Cranbrook Information Bay Upgrade	23,000	-	15,436	23,000
	132 Total Tourism & Area Promotion - Capital Expenditure	\$ 23,000	\$ -	\$ 15,436	\$ 23,000
	132 Tourism & Area Promotion - Capital Revenue				
	132303 Capital Revenue - Grant Income	23,000	-	-	
	132 Total Tourism & Area Promotion - Capital Revenue	\$ 23,000	\$ -	\$ -	
	13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE	\$ 23,000	\$ -	\$ 15,436	
	13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE	\$ 23,000	\$ -	\$ -	
	TOTAL CAPITAL EXPENDITURE	\$ 7,314,220	\$ 224,957	\$ 148,098	
	TOTAL CAPITAL REVENUE	\$ 4,418,970	\$ -	\$ -	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

11%	031000	Expense - Administration Allocation Rates	88,097	10,106	-	77,991
1%	031002	Expense - Valuation Expenses	27,000	135	-	26,865
	031003	Expense - Title Searches	200	-	-	200
	031004	Expense - Debt Collection	5,000	-	-	5,000
	031006	Expense - Rates Incentive Prize	1,500	-	-	1,500
8%	031	Total Rate Revenue - Operating Expenditure	\$ 121,797	\$ 10,241	\$ -	\$ 111,556

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	2,846	-	
031103	Revenue - Rates Written-off	(500)	(6)	-	
031104	Revenue - Reimbursement of Debt Collection	5,000	-	-	
031105	Revenue - Rates Instalment Interest	10,500	10,845	-	
031106	Revenue - Rates Administration Charges	4,000	3,970	-	
031107	Revenue - Rate Enquiries	2,500	1,070	-	
031108	Revenue - Interim Rates	2,000	-	-	
031	Total Rate Revenue - Operating Revenue	\$ 3,117,815	\$ 3,106,541	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	48,120	12,030	-	
032101	Revenue - Local Roads Grant	39,917	9,979	-	
032102	Revenue - Municipal Interest	20,000	5,089	-	
032103	Revenue - Reserves Interest	110,325	15,828	-	
032104	Revenue - Dividends/Other Interest	200	-	-	
032	Total Other General Purpose Funding - Operating Revenue	\$ 218,562	\$ 42,927	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 121,797	\$ 10,241	\$ -
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03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,336,377	\$ 3,149,468	\$ -
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04 GOVERNANCE

12%	041000	Expense - Administration Allocation Governance	177,161	21,135	1,212	156,026
	041001	Expense - Members Travel Expenses	4,000	-	-	4,000
113%	041002	Expense - Members Conference Exp	5,200	5,891	1,651	(691)
	041004	Expense - President's Allowance	13,608	-	-	13,608
5%	041005	Expense - Receptions & Civic Functions	16,000	760	573	15,240
49%	041006	Expense - Members Insurance	16,600	8,129	-	8,471
235%	041007	Expense - Members Subscriptions	590	1,389	-	(799)
3%	041008	Expense - Members Telecommunication Allowance	5,445	188	-	5,257
	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	3	-	1,997
	041016	Expense - Deputy President's Allowance	3,402	-	-	3,402
35%	041017	Expense - Members Training	7,500	2,638	-	4,862
14%	041	Total Members Of Council - Operating Expenditure	\$ 287,731	\$ 40,133	\$ 3,436	\$ 247,598

041 Members Of Council - Operating Revenue

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

042 Governance - General - Operating Expenditure


































16%	042001	Expense - Admin Building Expenses	49,732	8,170	2,525	41,562
47%	042003	Expense - Admin Workers Compensation Premium	33,300	15,810	-	17,490
24%	042004	Expense - Office Equipment Maintenance	6,000	1,469	-	4,531
63%	042005	Expense - Computer Equipment Maintenance	110,375	69,642	-	40,733
28%	042006	Expense - Admin Telephone	21,000	5,888	800	15,112
16%	042008	Expense - Admin Legal Expenses	30,000	4,789	9,980	25,211
15%	042009	Expense - Admin Staff Training	20,000	3,005	-	16,996
22%	042010	Expense - Admin Printing & Stationery	7,500	1,621	36	5,879
	042011	Expense - Fringe Benefits Tax	50,000	-	-	50,000
41%	042013	Expense - Admin Staff Uniform	4,500	1,825	-	2,675
	042014	Expense - Contract Financial Services	30,000	-	-	30,000
53%	042015	Expense - Admin Insurance Premium	33,100	17,606	-	15,494





























% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
10%	<div><div></div></div>	042016 Expense - Admin Subscriptions	6,945	700	1,000	6,245
21%	<div><div></div></div>	042017 Expense - Admin Advertising	12,000	2,528	-	9,472
26%	<div><div></div></div>	042018 Expense - Admin Postage & Freight	3,500	921	-	2,579
24%	<div><div></div></div>	042019 Expense - Bank Charges	200	47	-	153
14%	<div><div></div></div>	042020 Expense - Admin Vehicle Expenses	15,000	2,036	-	12,964
58%	<div><div></div></div>	042021 Expense - Unders & Overs	1	1	-	0
	<div><div></div></div>	042022 Expense - Other Admin Office Exp	2,000	-	-	2,000
39%	<div><div></div></div>	042023 Expense - Merchant & Bank Fees	7,000	2,764	-	4,236
#DIV/0!	<div><div></div></div>	042024 Expense - Website Upgrade	-	140	-	(140)
	<div><div></div></div>	042025 Expense - Software Upgrade	5,000	-	-	5,000
	<div><div></div></div>	042028 Expense Admin - Records Management	3,500	-	-	3,500
18%	<div><div></div></div>	042051 Expense - Admin Housing Allowance	15,325	2,705	-	12,620
22%	<div><div></div></div>	042052 Expense - Admin Employee Expenses	815,010	180,846	-	634,164
8%	<div><div></div></div>	042053 Expense - HR Expenses	10,000	779	-	9,221
	<div><div></div></div>	042055 Expense - Admin Computers	15,500	-	950	15,500
	<div><div></div></div>	042057 Expense - Desks/Chairs/Office Equipment	7,500	-	-	7,500
2%	<div><div></div></div>	042089 Expense - Staff Housing Allocation	12,786	252	-	12,534
	<div><div></div></div>	042090 Expense - Depreciation Administration	90,000	-	-	90,000
11%	<div><div></div></div>	042099 Expense - Administration Costs Allocated	(1,338,924)	(153,594)	-	(1,185,330)
		042 Total Governance - General - Operating Expenditure	\$ 77,850	\$ 170,526	\$ 15,291	\$ (92,676)
		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	\$ 57,850	\$ 783	\$ -	
		043 Governance - Other - Operating Expenditure				
25%	<div><div></div></div>	043000 Expense - Administration Allocation OGOV	160,550	18,417	-	142,133
	<div><div></div></div>	043005 Expense - Sundry Donations (CEO Delegation)	3,000	750	300	2,250
	<div><div></div></div>	043013 Expense - Audit Fees	40,250	-	-	40,250
	<div><div></div></div>	043018 Expense - Integrated Planning & Reporting	25,000	-	-	25,000
23%	<div><div></div></div>	043019 Expense - Asset Revaluations	65,000	15,173	33,400	49,827
40%	<div><div></div></div>	043020 Expense - VROC Expenses	2,000	798	-	1,202
5%	<div><div></div></div>	043021 Expense - Professional Services	166,037	8,835	16,691	157,202
98%	<div><div></div></div>	043060 Expense - Subscriptions	19,063	18,613	-	450
13%	<div><div></div></div>	043 Total Governance - Other - Operating Expenditure	\$ 480,900	\$ 62,587	\$ 50,391	\$ 418,313
		04 TOTAL GOVERNANCE - OPERATING EXPENDITURE	\$ 846,481	\$ 273,246	\$ 69,117	
		04 TOTAL GOVERNANCE - OPERATING REVENUE	\$ 58,450	\$ 783	\$ -	
		05 LAW, ORDER & PUBLIC SAFETY				
		051 Fire Prevention (ESL) - Operating Expenditure				
24%	<div><div></div></div>	051002 Expense - ESL Maintenance Vehicles & Trailers	22,750	5,487	4,545	17,263
9%	<div><div></div></div>	051004 Expense - ESL Maintenance Land & Buildings	17,354	1,507	1,157	15,847
6%	<div><div></div></div>	051005 Expense - ESL Clothing & Accessories	2,766	(176)	356	2,942
25%	<div><div></div></div>	051006 Expense - ESL Utilities, Rates & Taxes	4,250	1,066	-	3,184
17%	<div><div></div></div>	051007 Expense - ESL Other Goods & Services	3,330	569	190	2,761
53%	<div><div></div></div>	051008 Expense - ESL Insurances - Fire Prevention	35,000	18,486	-	16,514
32%	<div><div></div></div>	051 Total Fire Prevention (ESL) - Operating Expenditure	\$ 85,450	\$ 27,537	\$ 6,249	\$ 57,913
		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	\$ 89,330	\$ 13,885	\$ -	
		051 Fire Prevention (Council) - Operating Expenditure				
11%	<div><div></div></div>	051000 Expense - Administration Allocation Fire Prevention	66,904	7,675	-	59,229
17%	<div><div></div></div>	051010 Expense - Council Fire Prevention	54,474	9,460	500	45,014
	<div><div></div></div>	051011 Expense - Council Fire Maps	500	-	-	500
	<div><div></div></div>	051090 Expense - Depreciation Fire Prevention	154,000	-	-	154,000
6%	<div><div></div></div>	051 Total Fire Prevention (Council) - Operating Expenditure	\$ 275,878	\$ 17,135	\$ 500	\$ 258,743
		051 Fire Prevention (Council) - Operating Revenue				
		051111 Revenue - Council Sale of Fire Maps	100	96	-	
		051112 Revenue - Council Fire Mitigation	25,892	11,943	-	
		051 Total Fire Prevention (Council) - Operating Revenue	\$ 25,992	\$ 12,039	\$ -	
		051 Fire Prevention (CESM) - Operating Expenditure				
3%	<div><div></div></div>	051020 Expense - CESM Employee Expenses	122,171	3,398	-	118,773
31%	<div><div></div></div>	051021 Expense - CESM Administration Expenses	1,500	466	-	1,034
29%	<div><div></div></div>	051022 Expense - CESM Vehicle Expenses	7,000	2,013	-	4,987
	<div><div></div></div>	051023 Expense - CESM Vehicle Interest Expense on Lease	577	118	-	459
	<div><div></div></div>	051089 Expense - Staff Housing Allocation	4,262	43	-	4,219
4%	<div><div></div></div>	051 Total Fire Prevention (CESM) - Operating Expenditure	\$ 135,510	\$ 6,038	\$ -	\$ 129,472
		051 Fire Prevention (CESM) - Operating Revenue				
		051120 Revenue - CESM Contributions & Reimbursements	130,297	-	-	
		051 Total Fire Prevention (CESM) - Operating Revenue	\$ 130,297	\$ -	\$ -	

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
		052 Animal Control - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	052000 Expense - Administration Allocation Animal Control	13,762	1,579	-	12,183
	<div><div></div><div></div><div></div><div></div><div></div></div>	052001 Expense - Pound Maintenance	2,001	-	-	2,001
29%	<div><div></div><div></div><div></div><div></div><div></div></div>	052002 Expense - Animal Control	113,138	32,383	-	80,755
26%	<div><div></div><div></div><div></div><div></div><div></div></div>	052 Total Animal Control - Operating Expenditure	\$ 128,901	\$ 33,962	\$ -	\$ 94,939
		052 Animal Control - Operating Revenue				
		052100 Revenue - Fines & Penalties Animal Control	200	-	-	
		052101 Revenue - Dog Registration Fees	2,500	408	-	
		052102 Revenue - Impounding Fees	300	165	-	
		052103 Revenue - Cat Registration Fees	200	128	-	
		052 Total Animal Control - Operating Revenue	\$ 3,200	\$ 700	\$ -	
		053 Other Law, Order & Public Safety - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	053000 Expense - Administration Allocation Other Law Order & Public Se	5,256	603	-	4,653
	<div><div></div><div></div><div></div><div></div><div></div></div>	053001 Expense - Local Laws	8,000	-	-	8,000
	<div><div></div><div></div><div></div><div></div><div></div></div>	053090 Expense - Depreciation Other Law Order & Public Safety	610	-	-	610
6%	<div><div></div><div></div><div></div><div></div><div></div></div>	053 Total Other Law, Order & Public Safety - Operating Expenditure	\$ 13,866	\$ 789	\$ -	\$ 13,077
		053 Other Law, Order & Public Safety - Operating Revenue				
		053103 Revenue - Infringements	3,000	-	-	
		053 Total Other Law, Order & Public Safety - Operating Revenue	\$ 3,000	\$ -	\$ -	
		05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE	\$ 639,605	\$ 85,461	\$ 6,749	
		05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE	\$ 251,819	\$ 26,624	\$ -	
		07 HEALTH				
		074 Preventative Services - Administration & Inspection - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	074000 Expense - Administration Allocation Preventative Services	5,256	603	-	4,653
	<div><div></div><div></div><div></div><div></div><div></div></div>	074001 Expense - Contract EHO	13,000	-	-	13,000
31%	<div><div></div><div></div><div></div><div></div><div></div></div>	074002 Expense - Control Expenses Other	1,500	463	-	1,037
5%	<div><div></div><div></div><div></div><div></div><div></div></div>	074 Total Preventative Services - Administration & Inspection - Op	\$ 19,756	\$ 1,066	\$ -	\$ 18,690
		074 Preventative Services - Administration & Inspection - Operating Revenue				
		074102 Revenue - Septic Permit To Use Fee	500	-	-	
		074 Total Preventative Services - Administration & Inspection - Op	\$ 500	\$ -	\$ -	
		075 Preventative Services - Pest Control - Operating Expenditure				
4%	<div><div></div><div></div><div></div><div></div><div></div></div>	075000 Expense - Mosquito Control	5,836	245	-	5,591
4%	<div><div></div><div></div><div></div><div></div><div></div></div>	075 Total Preventative Services - Pest Control - Operating Expendit	\$ 5,836	\$ 245	\$ -	\$ 5,591
		077 Other Health - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	077000 Expense - Administration Allocation Other Health	5,256	603	-	4,653
8%	<div><div></div><div></div><div></div><div></div><div></div></div>	077001 Expense - Cranbrook Medical Service	24,000	2,000	-	22,000
25%	<div><div></div><div></div><div></div><div></div><div></div></div>	077004 Expense - Frankland River Medical Service	12,000	3,000	-	9,000
23%	<div><div></div><div></div><div></div><div></div><div></div></div>	077006 Expense - Health Employee Costs	7,000	1,633	-	5,367
15%	<div><div></div><div></div><div></div><div></div><div></div></div>	077 Total Other Health - Operating Expenditure	\$ 48,256	\$ 7,236	\$ -	\$ 41,020
		077 Other Health - Operating Revenue				
		077100 Revenue - Food Act Registration	100	120	-	
		077 Total Other Health - Operating Revenue	\$ 100	\$ 120	\$ -	
		07 TOTAL HEALTH - OPERATING EXPENDITURE	\$ 73,848	\$ 8,547	\$ -	
		07 TOTAL HEALTH - OPERATING REVENUE	\$ 600	\$ 120		
		08 EDUCATION & WELFARE				
		082 Other Education - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	082000 Expense - Administration Allocation Other Education	49,633	5,694	-	43,939
30%	<div><div></div><div></div><div></div><div></div><div></div></div>	082002 Expense - Youth Activities	5,000	1,521	-	3,479
	<div><div></div><div></div><div></div><div></div><div></div></div>	082004 Expense - Community Activities	5,000	-	-	5,000
48%	<div><div></div><div></div><div></div><div></div><div></div></div>	082005 Expense - Community Newsletters	2,100	1,000	-	1,100
13%	<div><div></div><div></div><div></div><div></div><div></div></div>	082 Total Other Education - Operating Expenditure	\$ 61,733	\$ 8,215	\$ -	\$ 53,518
		082 Other Education - Operating Revenue				
		082100 Revenue - Community Activities Funding	1,000	-	-	
		082101 Revenue - Youth Activities Funding	1,500	-	-	
		082 Total Other Education - Operating Revenue	\$ 2,500	\$ -	\$ -	
		084 Aged & Disabled - Senior Activities - Operating Expenditure				
11%	<div><div></div><div></div><div></div><div></div><div></div></div>	084000 Expense - Administration Allocation Seniors Activities	20,989	2,408	-	18,581
	<div><div></div><div></div><div></div><div></div><div></div></div>	084001 Expense - Seniors Activities	2,000	-	-	2,000
10%	<div><div></div><div></div><div></div><div></div><div></div></div>	084 Total Aged & Disabled - Senior Activities - Operating Expenditu	\$ 22,989	\$ 2,408	\$ -	\$ 20,581
		084 Aged & Disabled - Senior Activities - Operating Revenue				
		084100 Revenue - Seniors Activities Funding	1,000	-	-	
		084 Total Aged & Disabled - Senior Activities - Operating Revenue	\$ 1,000	\$ -	\$ -	

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
086 Other Welfare - Operating Expenditure						
11%	<div><div></div></div>	086000 Expense - Administration Allocation Other Welfare	18,602	2,134	-	16,468
	<div><div></div></div>	086002 Expense - Donations Other Welfare	800	-	-	800
15%	<div><div></div></div>	086007 Expense - Smart Start Program	30,000	4,527	-	25,473
	<div><div></div></div>	086008 Expense - After School Care Program	52,615	-	-	52,615
	<div><div></div></div>	086090 Expense - Depreciation Other Welfare	3,800	-	-	3,800
6%	<div><div></div></div>	086 Total Other Welfare - Operating Expenditure	\$ 105,817	\$ 6,661	\$ -	\$ 99,156
084 Other Welfare - Operating Revenue						
		086100 Revenue - 0-4 Grant Revenue	1,000	-	-	
		086101 Revenue - After School Care Grant Funding	47,832	-	-	
		084 Other Welfare - Operating Revenue	\$ 48,832	\$ -	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE			\$ 190,539	\$ 17,284	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE			\$ 52,332	\$ -		
09 HOUSING						
091 Staff Housing - Operating Expenditure						
11%	<div><div></div></div>	091000 Expense - Administration Allocation Staff Housing	8,756	1,004	-	7,752
26%	<div><div></div></div>	091002 Expense - Staff Housing Operating Expenses	23,400	6,077	-	17,323
2%	<div><div></div></div>	091003 Expense - Staff Housing Building Maintenance Schedule	17,726	317	774	17,409
20%	<div><div></div></div>	091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW Residence	1,405	283	-	1,122
15%	<div><div></div></div>	091008 Expense - Property Management Fees	12,000	1,752	-	10,248
2%	<div><div></div></div>	091099 Expense - Staff Housing Reallocation	(34,099)	(603)	1,941	(33,496)
30%	<div><div></div></div>	091 Total Staff Housing - Oerating Expenditure	\$ 29,188	\$ 8,830	\$ 2,715	\$ 20,358
091 Staff Housing - Operating Revenue						
		091100 Revenue - Staff Housing Rent	25,688	9,792	-	
		091101 Revenue - Staff Housing Reimbursements	3,500	-	-	
		091 Total Staff Housing - Oerating Revenue	\$ 29,188	\$ 9,792	\$ -	
092 Other Housing - Operating Expenditure						
11%	<div><div></div></div>	092000 Expense - Administration Allocation Other Housing	8,756	1,004	-	7,752
39%	<div><div></div></div>	092008 Expense - Other Housing Building Operations	14,500	5,713	-	8,787
7%	<div><div></div></div>	092009 Expense - Other Housing Building Maintenance	21,375	1,497	1,045	19,878
18%	<div><div></div></div>	092 Total Other Housing - Operating Expenditure	\$ 44,631	\$ 8,214	\$ 1,045	\$ 36,417
092 Other Housing - Operating Revenue						
		092100 Revenue - Other Housing Rent	53,310	9,439	-	
		092 Total Other Housing - Operating Revenue	\$ 53,310	\$ 9,439	\$ -	
09 TOTAL HOUSING - OPERATING EXPENDITURE			\$ 73,819	\$ 17,044	\$ 3,760	
09 TOTAL HOUSING - OPERATING REVENUE			\$ 82,498	\$ 19,231		
10 COMMUNITY AMENITIES						
101 Sanitation - Household Waste - Operating Expenditure						
11%	<div><div></div></div>	101000 Expense - Administration Allocation Household Waste	16,176	1,856	-	14,320
19%	<div><div></div></div>	101001 Expense - Recycling Waste Collection	30,150	5,747	-	24,403
15%	<div><div></div></div>	101002 Expense - Waste Site Maintenance	190,365	29,147	-	161,218
	<div><div></div></div>	101003 Expense - Purchase of Bins	500	-	-	500
	<div><div></div></div>	101004 Expense - Drum Muster	3,500	-	-	3,500
21%	<div><div></div></div>	101006 Expense - Domestic Waste Collection	35,850	7,406	-	28,444
	<div><div></div></div>	101090 Expense - Depreciation Household Waste	38,500	-	-	38,500
14%	<div><div></div></div>	Total Sanitation - Household Waste - Operating Expenditure	\$ 315,041	\$ 44,155	\$ -	\$ 270,886
101 Sanitation - Household Waste - Operating Revenue						
		101100 Revenue - Recycling Removal Charges	41,850	41,700	-	
		101101 Revenue - Waste Removal Charges	57,600	57,400	-	
		101102 Revenue - Sale of Bins	1,000	-	-	
		101103 Revenue - Drum Muster	3,500	-	-	
		101105 Revenue - Sale of Waste Facility Passes	500	136	-	
		101 Total Sanitation - Household Waste - Operating Revenue	\$ 104,450	\$ 99,236	\$ -	
102 Sanitation - Other - Operating Expenditure						
11%	<div><div></div></div>	102000 Expense - Administration Allocation Sanitation Other	9,663	1,108	-	8,555
30%	<div><div></div></div>	102002 Expense - Street Bins	20,954	6,238	-	14,716
24%	<div><div></div></div>	102 Total Sanitation - Other - Operating Expenditure	\$ 30,617	\$ 7,347	\$ -	\$ 23,270
103 Sewerage - Operating Revenue						
		103102 Revenue - Septic Application Fees	1,000	-	-	
		103 Total Sewerage - Operating Revenue	\$ 1,000	\$ -	\$ -	
	<div><div></div></div>	104000 Expense - Townsite Drainage Plans - CB + FR	140,000	-	-	140,000
	<div><div></div></div>	104 Total Urban Stormwater Drainage - Operating Expenditure	\$ 140,000	\$ -	\$ -	\$ 140,000
104 Urban Stormwater Drainage - Operating Revenue						
		104100 Revenue - Grant Income	70,000	-	-	
		104 Total Urban Stormwater Drainage - Operating Revenue	\$ 70,000	\$ -	\$ -	

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
	105 Protection Of Environment - Operating Expenditure				
11%	105000 Expense - Administration Allocation Protection Of Environment	5,256	603	-	4,653
	105001 Expense - Gillamii Centre Funding	60,000	-	60,000	60,000
6%	105005 Expense - Gillamii Centre	7,543	460	130	7,083
	105090 Expense - Depreciation Protection of Environment	13,050	-	-	13,050
1%	105 Total Protection Of Environment - Operating Expenditure	\$ 85,849	\$ 1,063	\$ 60,130	\$ 84,786
	106 Town Planning & Regional Development - Operating Expenditure				
11%	106000 Expense - Administration Allocation TP & Regional Development	60,899	6,986	-	53,913
39%	106001 Expense - Town Planning Fees	25,000	9,755	-	15,245
19%	106 Total Town Planning & Regional Development - Operating Exp	\$ 85,899	\$ 16,740	\$ -	\$ 69,159
	106 Town Planning & Regional Development - Operating Revenue				
	106101 Revenue - Application Fees (Town Planning)	7,000	2,454	-	-
	106 Total Town Planning & Regional Development - Operating Rev	\$ 7,000	\$ 2,454	\$ -	
	107 Other Community Amenities - Operating Expenditure				
11%	107000 Expense - Administration Allocation Other Community Amenitie	22,034	2,528	-	19,506
25%	107001 Expense - Public Conveniences	62,496	15,348	0	47,148
12%	107002 Expense - Cemeteries	34,951	4,164	1,940	30,787
	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
11%	107 Total Other Community Amenities - Operating Expenditure	\$ 193,425	\$ 22,040	\$ 1,940	\$ 171,385
	107 Other Community Amenities - Operating Revenue				
	107101 Revenue - Cemetery Fees	2,000	95	-	-
	107103 Revenue - Reimbursement Rest Bay Maintenance	2,500	-	-	-
	107 Total Other Community Amenities - Operating Revenue	\$ 4,500	\$ 95	\$ -	
	10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE	\$ 850,831	\$ 91,345	\$ 62,070	
	10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE	\$ 186,950	\$ 101,785		
	11 RECREATION & CULTURE				
	111 Public Halls & Civic Centres - Operating Expenditure				
11%	111000 Expense - Administration Allocation Public Halls & Civic Centres	56,078	6,433	-	49,645
26%	111001 Expense - Cranbrook Hall Operating	12,415	3,258	-	9,157
	111002 Expense - Cranbrook Hall Building Maintenance Schedule	6,950	-	361	6,950
36%	111003 Expense - Frankland River Hall Operating	7,930	2,838	-	5,092
1%	111004 Expense - Frankland River Hall Building Maintenance Schedule	2,080	21	559	2,059
21%	111007 Expense - Frankland River Community Centre Operating	25,974	5,562	-	20,412
1%	111008 Expense - Frankland River Community Centre Building Maintena	10,315	140	2,473	10,175
111%	111010 Expense - Other Halls	5,750	6,386	-	(636)
25%	111015 Expense - Cranbrook Regional Community Hub	38,751	9,567	2,574	29,184
33%	111016 Expense - Cranbrook Community Gym	3,000	982	-	2,018
	111090 Expense - Depreciation Public Halls & Civic Centres	125,000	-	-	125,000
12%	111 Total Public Halls & Civic Centres - Operating Expenditure	\$ 294,243	\$ 35,186	\$ 5,967	\$ 259,057
	111 Public Halls & Civic Centres - Operating Revenue				
	111101 Revenue - Cranbrook Hall	1,000	255	-	-
	111102 Revenue - Frankland River Hall	1,000	191	-	-
	111104 Revenue - Frankland River Community Centre	2,000	236	-	-
	111105 Revenue - Reimbursement Halls	300	-	-	-
	111107 Revenue - Cranbrook Regional Community Hub	2,500	361	-	-
	111108 Revenue - Gym Memberships	4,200	355	-	-
	111 Total Public Halls & Civic Centres - Operating Revenue	\$ 11,000	\$ 1,397	\$ -	
	112 Swimming Areas and Beaches - Operating Expenditure				
11%	112000 Expense - Administration Allocation Swimming Areas and Beach	13,828	1,586	-	12,242
17%	112002 Expense - Lake Maintenance & Operating	68,209	11,613	6,227	56,596
	112090 Expense - Depreciation Swimming Areas and Beaches	3,965	-	-	3,965
15%	112 Total Swimming Areas and Beaches - Operating Expenditure	\$ 86,002	\$ 13,199	\$ 6,227	\$ 72,803
	112 Swimming Areas and Beaches - Operating Revenue				
	112102 Revenue - Lake Site Fees	3,000	36	-	-
	112 Total Swimming Areas and Beaches - Operating Revenue	\$ 3,000	\$ 36	\$ -	
	113 Other Recreation & Sport - Operating Expenditure				
11%	113000 Expense - Administration Allocation Other Recreation & Sport	59,592	6,836	-	52,756
34%	113001 Expense - Cranbrook Parks and Gardens	263,454	89,498	1,170	173,956
33%	113002 Expense - Frankland River Parks and Gardens	90,251	29,852	-	60,399
32%	113003 Expense - Tenterden Parks and Gardens	6,932	2,240	-	4,692
38%	113004 Expense - Frederick Square Operating	61,925	23,651	-	38,274
40%	113007 Expense - Horse Paddocks	5,719	2,266	-	3,453
97%	113011 Expense - Contributions to Frankland River Clubs	28,000	27,250	-	750
12%	113012 Expense - Frankland River Recreation Operating	29,692	3,479	-	26,213
0%	113013 Expense - Sporting Club Development	10,150	20	-	10,130
	113014 Expense - Motocross Development - Sukey Hill	1,000	-	-	1,000
#DIV/0!	113019 Expense - Cranbrook Playground	-	638	-	(638)

% 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
27%		113 Total Other Recreation & Sport - Operating Expenditure	\$ 736,715	\$ 202,366	\$ 1,170 \$ 534,349
		113 Other Recreation & Sport - Operating Revenue			
		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	-
		113 Total Other Recreation & Sport - Operating Revenue	\$ 15,700	\$ 3,109	\$ -
		115 Libraries - Operating Expenditure			
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%		115 Total Libraries - Operating Expenditure	\$ 52,145	\$ 1,893	\$ - \$ 50,252
		116 Other Culture - Operating Expenditure			
11%		116000 Expense - Administration Allocation Other Culture	14,925	1,712	- 13,213
12%		116002 Expense - Cranbrook Museum	6,375	753	227 5,622
		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
7%		116 Total Other Culture - Operating Expenditure	\$ 34,776	\$ 2,465	\$ 227 \$ 32,311
		116 Other Culture - Operating Revenue			
		116101 Revenue - Sale of History Books	200	23	-
		116102 Revenue - Sale of ANZAC Book	500	-	-
		116103 Revenue - Grant Funding	10,000	-	-
		116 Total Other Culture - Operating Revenue	\$ 10,700	\$ 23	\$ -
		11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE	\$ 1,203,881	\$ 255,109	\$ 13,591
		11 TOTAL RECREATION & CULTURE - OPERATING REVENUE	\$ 40,400	\$ 4,565	
		12 TRANSPORT			
		122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure			
11%		122000 Expense - Administration Allocation Streets, Roads, Bridges & D	102,807	11,793	- 91,014
14%		122001 Expense - Street Lighting	25,000	3,399	- 21,601
55%		122002 Expense - Road Maintenance	789,345	435,256	3,008 354,088
27%		122003 Expense - Depot Maintenance	60,295	16,130	40 44,165
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
20%		122 Total Streets Roads Bridges & Depot Maintenance - Operating	\$ 2,469,156	\$ 500,099	\$ 3,048 \$ 1,969,057
		122 Streets Roads Bridges & Depot Maintenance - Operating Revenue			
		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	-	-
		122 Total Streets Roads Bridges & Depot Maintenance - Operating	\$ 306,240	\$ 196,940	\$ -
		125 Traffic Control - Operating Expenditure			
11%		125000 Expense - Administration Allocation Traffic Control	57,466	6,592	- 50,874
		125001 Expense - DoT Licensing Expenses	1,000	-	- 1,000
22%		125002 Expense - DoT Licensing Employee Expenses	67,507	14,865	- 52,642
17%		125 Total Traffic Control - Operating Expenditure	\$ 125,973	\$ 21,457	\$ - \$ 104,516
		125 Traffic Control - Operating Revenue			
		125100 Revenue - DoT Licensing Commission	15,000	3,175	-
		125101 Revenue - DoT Licensing Reimbursements	1,000	-	-
		125 Total Traffic Control - Operating Revenue	\$ 16,000	\$ 3,175	\$ -
		126 Aerodromes - Operating Expenditure			
75%		126000 Expense - Airstrip Maintenance	1,707	1,283	- 424
75%		126 Total Aerodromes - Operating Expenditure	\$ 1,707	\$ 1,283	\$ - \$ 424
		12 TOTAL TRANSPORT - OPERATING EXPENDITURE	\$ 2,596,836	\$ 522,838	\$ 3,048
		12 TOTAL TRANSPORT - OPERATING REVENUE	\$ 322,240	\$ 200,115	

% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
13 ECONOMIC SERVICES					
131 Rural Services - Operating Expenditure					
23%		131003 Expense - Vermin Control (Donation to Feral Pig Eradication)	2,000	-	2,000
15%		131004 Expense - Drought Relief	3,696	836	2,860
		131 Total Rural Services - Operating Expenditure	\$ 5,696	\$ 836	\$ - \$ 4,860
132 Tourism & Area Promotion - Operating Expenditure					
11%		132000 Expense - Administration Allocation Tourism & Area Promotion	80,237	9,204	71,033
25%		132002 Expense - Cranbrook Caravan Park	172,905	43,638	129,267
15%		132004 Expense - Frankland River Caravan Park	101,400	14,889	86,511
		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
101%		132014 Expense - CBH Accommodation Unit Shared Expenses	15,148	15,297	(149)
		132015 Expense - CBH Accommodation Unit Profit Share Payment	2,426	-	2,426
19%		132016 Expense - Reimbursed Expenses Only (CBH Units)	22,556	4,358	18,198
1%		132019 Expense - Community Events	10,000	91	9,909
		132020 Expense - Community Assistance Donation (CB Show Prep)	4,998	-	4,998
0%		132089 Expense - Staff Housing Allocation	4,265	19	4,246
21%		132090 Expense - Depreciation Tourism & Area Promotion	33,000	-	33,000
		132 Total Tourism & Area Promotion - Operating Expenditure	\$ 483,435	\$ 100,496	\$ 6,957 \$ 382,939
132 Tourism & Area Promotion - Operating Revenue					
		132101 Revenue - Cranbrook Caravan Park Charges	120,000	31,684	-
		132102 Revenue - Frankland River Caravan Park Charges	55,000	17,911	-
		132105 Revenue - Sale of Promotional Products	500	-	-
		132108 Revenue - CBH Accommodation Unit Revenue	20,000	34,364	-
		132109 Revenue - Reimbursed Revenue Only (CBH Units)	22,556	-	-
		132111 Revenue - RV Park	300	59	-
		132 Total Tourism & Area Promotion - Operating Revenue	\$ 218,356	\$ 84,018	
133 Building Control - Operating Expenditure					
11%		133000 Expense - Administration Allocation Building Control	16,987	1,949	15,038
7%		133010 Expense - Building Surveyor Employee Expenses	-	-	-
		133 Total Building Control - Operating Expenditure	\$ 27,071	\$ 1,949	\$ - \$ 25,122
133 Building Control - Operating Revenue					
		133100 Revenue - Building Permits	4,000	-	-
		133101 Revenue - BCITF Commissions	50	-	-
		133102 Revenue - BSL Commissions	130	5	-
		133 Total Building Control - Operating Revenue	\$ 4,180	\$ 5	\$ -
136 Other Economic Services - Operating Expenditure					
11%		136000 Expense - Administration Allocation Other Economic Services	79,581	9,129	70,452
23%		136002 Expense - Water Supplies Standpipes	2,750	621	2,129
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
8%		136090 Expense - Depreciation Other Economic Services	4,000	-	4,000
		136 Total Other Economic Services - Operating Expenditure	\$ 135,831	\$ 10,722	\$ - \$ 125,109
136 Other Economic Services - Operating Revenue					
		136100 Revenue - Standpipe Water Charges	1,000	41	-
		136106 Revenue - Cranbrook Community Bus Hire	10,000	2,495	-
		136107 Revenue - Frankland River Community Bus Hire	1,500	589	-
		136 Total Other Economic Services - Operating Revenue	\$ 12,500	\$ 3,125	\$ -
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE			\$ 652,033	\$ 114,002	\$ 6,957
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE			\$ 235,036	\$ 87,148	
14 OTHER PROPERTY & SERVICES					
141 Private Works - Operating Expenditure					
11%		141000 Expense - Administration Allocation Private Works	2,014	231	1,783
35%		141001 Expense - Private Works	1,440	508	932
21%		141 Total Private Works - Operating Expenditure	\$ 3,454	\$ 739	\$ - \$ 2,715
141 Private Works - Operating Revenue					
		141100 Revenue - Private Works Income	3,000	-	-
		141 Total Private Works - Operating Revenue	\$ 3,000	\$ -	\$ -

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
		142 Public Works Overheads - Operating Expenditure				
11%	<div><div></div></div>	142000 Expense - Administration Allocation Public Works Overheads	77,124	8,847	-	68,277
26%	<div><div></div></div>	142001 Expense - Sick Leave - Works Staff	48,999	12,499	-	36,500
16%	<div><div></div></div>	142002 Expense - Annual Leave - Works Staff	137,114	21,312	-	115,801
	<div><div></div></div>	142003 Expense - Long Service Leave - Works Staff	30,000	-	-	30,000
20%	<div><div></div></div>	142004 Expense - Protective Clothing - Works Staff	8,000	1,633	3,003	6,367
2%	<div><div></div></div>	142005 Expense - Allowances - Works Staff	11,040	240	-	10,800
	<div><div></div></div>	142008 Expense - Engineering Professional Services	5,000	-	-	5,000
49%	<div><div></div></div>	142009 Expense - Workers Compensation Insurance - Works Staff	64,000	31,168	-	32,832
27%	<div><div></div></div>	142011 Expense - Safety & Risk Management	17,584	4,688	-	12,896
45%	<div><div></div></div>	142012 Expense - Staff Training - Works Staff	20,880	9,312	5,818	11,568
0%	<div><div></div></div>	142014 Expense - Public Holiday - Works Staff	48,999	117	-	48,882
33%	<div><div></div></div>	142017 Expense - Wages for Meetings - Works Staff	11,157	3,635	330	7,522
25%	<div><div></div></div>	142019 Expense - Housing Allowance - Works Staff	33,930	8,569	-	25,361
27%	<div><div></div></div>	142020 Expense - Works Employee Expenses	394,134	106,735	-	287,399
	<div><div></div></div>	142022 Expense - Advertising Public Works Overheads	2,000	-	-	2,000
5%	<div><div></div></div>	142024 Expense - Uniform Allowance - Works Staff	8,000	431	5,327	7,569
8%	<div><div></div></div>	142026 Expense - Works Telephones & Allowance	4,300	350	-	3,950
40%	<div><div></div></div>	142029 Expense - Works Staff Conference	7,000	2,775	-	4,225
2%	<div><div></div></div>	142089 Expense - Staff Housing Allocation	12,786	290	-	12,496
	<div><div></div></div>	142090 Expense - Depreciation Public Works Overheads	70,000	-	-	70,000
30%	<div><div></div></div>	142099 Expense - Overheads Allocated to Works	(920,137)	(273,413)	-	(646,723)
		142 Total Public Works Overheads - Operating Expenditure	\$ 91,910	\$ (60,813)	\$ 14,478	\$ 152,723
		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%	<div><div></div></div>	143000 Expense - Administration Allocation Plant Operation Costs	19,934	2,287	-	17,647
1%	<div><div></div></div>	143001 Expense - Fuel & Oils	260,000	2,112	-	257,888
18%	<div><div></div></div>	143003 Expense - Parts & Repairs	225,000	41,067	25,865	183,933
15%	<div><div></div></div>	143004 Expense - Depot Plant Maintenance	45,125	6,955	-	38,170
34%	<div><div></div></div>	143005 Expense - Insurances & Licences - Plant	42,000	14,277	-	27,723
33%	<div><div></div></div>	143014 Expense - Floating Plant and Loose Tools	20,000	6,639	1,246	13,361
	<div><div></div></div>	143090 Expense - Depreciation - Plant	440,000	-	-	440,000
22%	<div><div></div></div>	143099 Expense - Plant Operation Costs Allocated to Works	(1,049,959)	(229,983)	-	(819,977)
		143 Total Plant Operation Costs - Operating Expenditure	\$ 2,100	\$ (156,645)	\$ 27,110	\$ 158,745
		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	6,768	-	
		144 Total Stock Fuels & Oils - Operating Revenue	\$ 30,000	\$ 6,768	\$ -	
		146 Salaries & Wages - Operating Expenditure				
		146000 Expense - Gross Salaries & Wages	2,621,806	551,466	-	2,070,340
		146001 Expense - Salaries & Wages Allocated to Works	(2,621,806)	(551,466)	-	(2,070,340)
6%	<div><div></div></div>	146002 Expense - Workers Compensation Payments	5,000	289	-	4,711
6%	<div><div></div></div>	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	\$ (216,430)	\$ 41,588	
		14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE	\$ 42,100	\$ 6,768		
		TOTAL OPERATING EXPENDITURE	\$7,352,134	\$1,178,688	\$206,880	
		TOTAL OPERATING REVENUE	\$4,608,802	\$3,596,607		