

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

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

For the period ended 30 November 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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	3,088,645	3,090,018	1,373	0.04%	
Grants, subsidies and contributions	14	660,628	357,399	288,312	(69,087)	(19.33%)	▼
Fees and charges		438,998	243,905	292,012	48,107	19.72%	▲
Interest revenue		147,325	56,108	44,055	(12,053)	(21.48%)	▼
Other revenue		123,436	51,550	34,342	(17,208)	(33.38%)	▼
Profit on asset disposals	6	148,600	49,125	32,021	(17,104)	(34.82%)	▼
		4,608,802	3,846,732	3,780,760	(65,972)	(1.72%)	
Expenditure from operating activities							
Employee costs		(2,154,599)	(955,729)	(1,156,093)	(200,364)	(20.96%)	▼
Materials and contracts		(2,102,393)	(914,572)	(714,271)	200,301	21.90%	▲
Utility charges		(151,930)	(63,205)	(54,140)	9,065	14.34%	▲
Depreciation		(2,518,695)	(1,049,375)	(1,398,596)	(349,221)	(33.28%)	▼
Finance costs		(1,982)	(942)	(560)	382	40.55%	▲
Insurance		(250,135)	(236,390)	(234,446)	1,944	0.82%	
Other expenditure		(168,407)	(70,701)	(20,609)	50,092	70.85%	▲
Loss on asset disposals	6	(4,000)	(1,665)	0	1,665	100.00%	▲
		(7,352,141)	(3,292,579)	(3,578,715)	(286,136)	(8.69%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,365,025	992,845	1,368,157	375,312	37.80%	▲
Amount attributable to operating activities		(378,314)	1,546,998	1,570,202	23,204	1.50%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	4,173,186	1,107,052	200,338	(906,714)	(81.90%)	▼
Proceeds from disposal of assets	6	775,100	140,600	130,184	(10,416)	(7.41%)	▼
Proceeds from financial assets - community loans		11,034	0	0	0	0.00%	
		4,959,320	1,247,652	330,522	(917,130)	(73.51%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,742,216)	(223,820)	(174,718)	49,102	21.94%	▲
Payments for construction of infrastructure	5	(2,928,705)	(184,738)	(597,622)	(412,884)	(223.50%)	▼
Amount attributable to investing activities		(1,711,601)	839,094	(441,818)	(1,280,912)	(152.65%)	
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)	(7,924)	(7,924)	0	0.00%	
Transfer to reserves	4	(588,191)	0	(21,967)	(21,967)	0.00%	▼
		(643,298)	(25,735)	(47,702)	(21,967)	(85.36%)	
Amount attributable to financing activities		(397,513)	(25,735)	(47,702)	(21,967)	(85.36%)	
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)	1,546,998	1,570,202	23,204	1.50%	▲
Amount attributable to investing activities		(1,711,601)	839,094	(441,818)	(1,280,912)	(152.65%)	▼
Amount attributable to financing activities		(397,513)	(25,735)	(47,702)	(21,967)	(85.36%)	▼
Surplus or deficit after imposition of general rates		0	4,847,785	3,613,390	(1,234,395)	(25.46%)	▼

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 NOVEMBER 2023

	Supplementary Information	30 June 2023 \$	30 November 2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,917,606	6,861,341
Trade and other receivables		132,102	807,494
Other financial assets		1,534	1,534
Inventories	8	35,698	62,645
Other assets	8	164,174	159,411
TOTAL CURRENT ASSETS		6,251,114	7,892,425
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	22,768,189
Infrastructure		214,765,761	214,334,004
Right-of-use assets		44,192	37,820
TOTAL NON-CURRENT ASSETS		238,001,519	237,277,101
TOTAL ASSETS		244,252,633	245,169,526
CURRENT LIABILITIES			
Trade and other payables	9	245,082	149,566
Other liabilities	13	72,866	708,625
Lease liabilities	12	19,106	11,182
Borrowings	11	36,002	18,191
Employee related provisions	13	473,363	473,363
TOTAL CURRENT LIABILITIES		846,419	1,360,927
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	1,884,578
NET ASSETS		242,882,563	243,284,948
EQUITY			
Retained surplus		80,403,424	80,783,843
Reserve accounts	4	3,152,140	3,174,106
Revaluation surplus		159,326,999	159,326,999
TOTAL EQUITY		242,882,563	243,284,948

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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 01 December 2023

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	5,917,606	5,917,606	6,861,341
Trade and other receivables		132,102	132,102	807,494
Other financial assets		1,534	1,534	1,534
Inventories	8	35,698	35,698	62,645
Other assets	8	164,174	164,174	159,411
		6,251,114	6,251,114	7,892,425
Less: current liabilities				
Trade and other payables	9	(245,082)	(245,082)	(149,566)
Other liabilities	13	(72,866)	(72,866)	(708,625)
Lease liabilities	12	(19,106)	(19,106)	(11,182)
Borrowings	11	(36,002)	(36,002)	(18,191)
Employee related provisions	13	(473,363)	(473,363)	(473,363)
		(846,419)	(846,419)	(1,360,927)
Net current assets		5,404,695	5,404,695	6,531,498
Less: Total adjustments to net current assets	Note 2(c)	(2,925,562)	(2,871,987)	(2,918,108)
Closing funding surplus / (deficit)		2,479,133	2,532,708	3,613,390

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(148,600)	(49,125)	(32,021)
Add: Loss on asset disposals	6	4,000	1,665	0
Add: Depreciation		2,518,695	1,049,375	1,398,596
Movement in current employee provisions associated with restricted cash		(9,070)	(9,070)	1,582
Total non-cash amounts excluded from operating activities		2,365,025	992,845	1,368,157

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(3,152,140)	(3,152,139)	(3,174,107)
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	11,182
- Current portion of employee benefit provisions held in reserve	4	226,578	226,578	228,160
Total adjustments to net current assets	Note 2(a)	(2,925,562)	(2,871,987)	(2,918,108)

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 NOVEMBER 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	(69,087)	(19.33%)	▼
Decrease in ESL grant of \$3k, decrease in Council fire mitigation grant of \$14k for reporting period. Decrease in CESM contributions of \$15k, decrease in After school care contributions of \$48k for reporting period, increase in Thank a volunteer grant \$1k, increase in other grants \$2k.			
Fees and charges	48,107	19.72%	▲
Increase in staff rent \$5k, Decrease in other housing rent \$7k, increase in Frankland River caravan park fees \$8k, Increase in CBH accommodation units revenue \$26k, increase in private works charges \$14k.			
Interest revenue	(12,053)	(21.48%)	▼
Rates instalment interest \$3k higher, Rates penalty interest \$2k higher, Reserve interest \$16k lower for reporting period.			
Other revenue	(17,208)	(33.38%)	▼
Decrease in reimbursement of debt collection costs \$2k, decrease in Paid Parental leave reimbursement \$6k lower, Decrease in Reimbursed revenue from CBH units \$9k, Increase in PWO reimbursements \$2k, Increase in Fuel Tax Credits \$3k, Decrease in Workers Compensation Reimbursements \$2k.			
Profit on asset disposals	(17,104)	(34.82%)	▼
Not all asset disposals have yet occurred, profit not realised. No impact as is a non-cash revenue.			
Expenditure from operating activities			
Employee costs	(200,364)	(20.96%)	▼
Council election expenses \$7k higher, FBT expenses \$16k higher, Admin employee expenses \$25k lower, CESM employee expenses \$23k lower, Animal control expenses \$12k higher, Lake maintenance & operating \$5k lower, Cranbrook parks & gardens \$35k higher, Frankland River parks & gardens \$5k higher, Frederick Square \$5k higher, Road maintenance \$237k higher, Cranbrook caravan park \$8k higher, Annual leave works staff \$15k lower, LSL works staff \$12k lower, Allowances for Works staff \$13k higher, Public holidays works staff \$10k lower, Works Employee expenses \$70k higher, Overheads allocated to works \$128k lower.			
Materials and contracts	200,301	21.90%	▲
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.			
Utility charges	9,065	14.34%	▲
Decrease in Street lighting \$7k, Decrease CBH unit utilities \$2k.			
Depreciation	(349,221)	(33.28%)	▼
Increase in depreciation expense due to increase in fair values of assets. Does not affect Statement of Financial Activity as non-cash and is excluded.			
Finance costs	382	40.55%	▲
Interest on loan 77 \$400 lower for reporting period.			
Other expenditure	50,092	70.85%	▲
Decrease in Members travel expenses \$4k, Increase in Members meeting allowance \$5k, Increase in Fringe benefits tax expenses \$13k, Decrease in Local laws expenses \$8k, decrease in Health expenses \$2k, Decrease in Community grants expenses \$20k, decrease in Plant insurance \$4k.			
Loss on asset disposals	1,665	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	375,312	37.80%	▲
Variance from delay in running depreciation per comment above.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(906,714)	(81.90%)	▼
LRCI grant , RRG grant , RTR grant, Bicycle network grant, CSRRF grant, not spent at reporting date. All timing.			
Proceeds from disposal of assets	(10,416)	(7.41%)	▼
Decrease in proceeds as not all asset disposals have occurred.			
Outflows from investing activities			
Payments for property, plant and equipment	49,102	21.94%	▲
Waste site upgrade project - \$25k under budget Unicup Hall project - \$15k under budget. Cranbrook Regional Community Hub - \$23k under budget. Lake Poorrarecup project - \$5k under budget. Lake Nunijup ablutions - \$16k under budget. Admin vehicle purchases occurred earlier - \$91k over budget Light Plant and equipment not yet purchased - \$54k under budget.			
Payments for construction of infrastructure	(412,884)	(223.50%)	▼
Salt River Road, Shamrock Road, Wingebellup Rd and Kojonup-Frankland Road projects commenced earlier than anticipated. Tenterden tennis courts - \$40k under budget Frankland River playground commenced earlier - \$5k over budget Frankland River Goal posts expense of \$9k not budgeted for. Depot upgrade commenced earlier - \$96k over budget. Capital infrastructure projects commenced earlier - \$71k over budget. Cranbrook information bay - \$17k under budget.			
Outflows from financing activities			
Transfer to reserves	(21,967)	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	(1,234,395)	(25.46%)	▼
Due to variances described above			

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION

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SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 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	\$4.85 M	\$3.61 M	(\$1.23 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$6.86 M	% of total
Unrestricted Cash	\$3.69 M	53.7%
Restricted Cash	\$3.17 M	46.3%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.15 M
Trade Payables	\$0.07 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.10 M	% Collected
Rates Receivable	\$0.70 M	77.5%
Trade Receivable	\$0.10 M	% Outstanding
Over 30 Days		26.8%
Over 90 Days		16.0%

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)	\$1.55 M	\$1.57 M	\$0.02 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	\$0.29 M	% Variance
YTD Budget	\$0.36 M	(19.3%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.29 M	% Variance
YTD Budget	\$0.24 M	19.7%

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)	\$0.84 M	(\$0.44 M)	(\$1.28 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.13 M	%
Adopted Budget	\$0.78 M	(83.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.60 M	% Spent
Adopted Budget	\$2.93 M	(79.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.20 M	% Received
Adopted Budget	\$4.17 M	(95.2%)

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)	(\$0.03 M)	(\$0.05 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	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.01 M

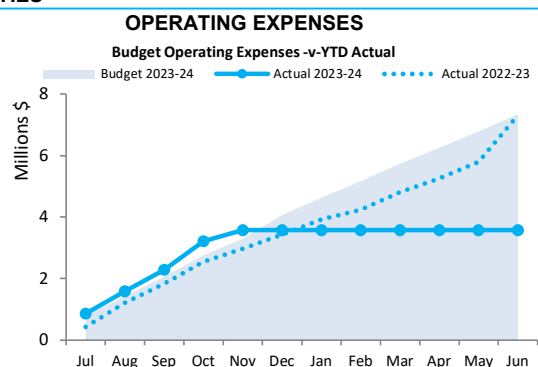
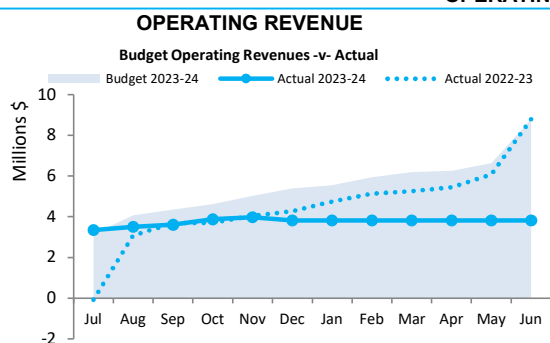
Refer to Note 12 - Lease Liabilities

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

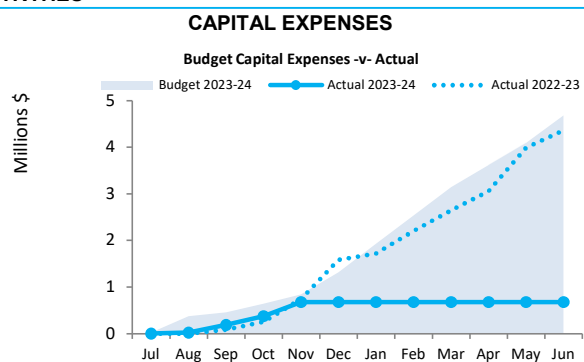
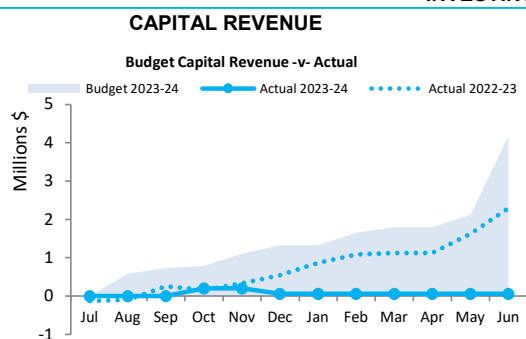
SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 KEY INFORMATION - GRAPHICAL

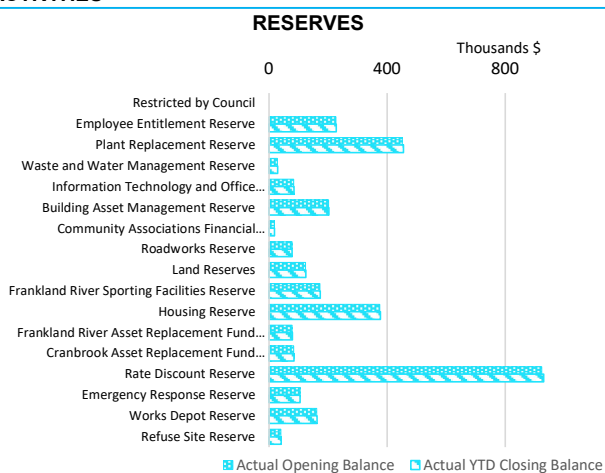
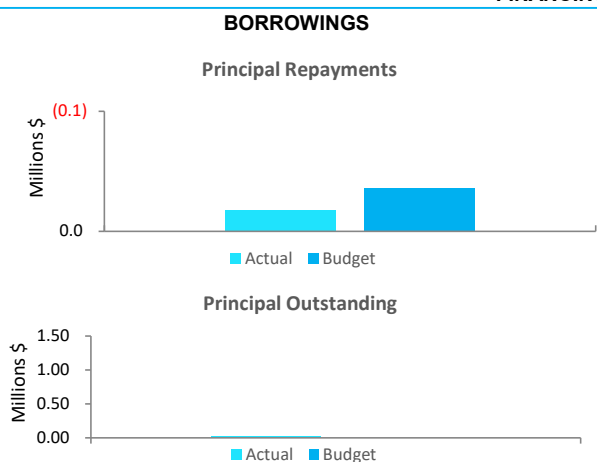
OPERATING ACTIVITIES



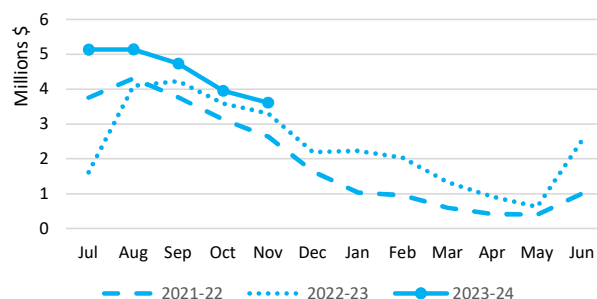
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	220,571		220,571		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	3,466,013		3,466,013		Bendigo	1.45%	At Call
Cash On Hand	Cash and cash equivalents	650.00		650		N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0.00	51,821	51,821		Bendigo	1.45%	At Call
Reserve Term Deposit	Cash and cash equivalents	0.00	1,482,286	1,482,286		Bendigo	3.25%	28/12/2023
Reserve Term Deposit	Cash and cash equivalents	0	1,640,000	1,640,000		Bendigo	4.00%	1/05/2024
Total		3,687,234	3,174,107	6,861,341	0			
Comprising								
Cash and cash equivalents		3,687,234	3,174,107	6,861,341	0			
		3,687,234	3,174,107	6,861,341	0			

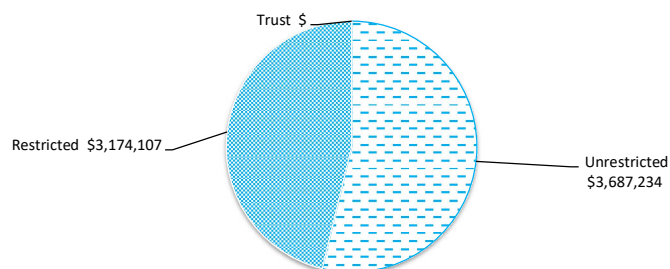
KEY INFORMATION

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 NOVEMBER 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	1,582	0	0	228,160
Plant Replacement Reserve	451,915	15,817	0	(136,050)	331,682	451,915	3,141	0	0	455,056
Waste and Water Management Reserve	28,629	1,002	10,000	0	39,631	28,629	198	0	0	28,827
Information Technology and Office Equipment Reserve	83,326	2,916	70,000	0	156,242	83,326	571	0	0	83,897
Building Asset Management Reserve	201,723	7,060	0	(42,735)	166,048	201,723	1,406	0	0	203,129
Community Associations Financial assistance Reserves	18,148	635	21,034	0	39,817	18,148	132	0	0	18,280
Roadworks Reserve	78,282	2,740	75,000	0	156,022	78,282	549	0	0	78,831
Land Reserves	123,878	4,336	0	0	128,214	123,878	857	0	0	124,735
Frankland River Sporting Facilities Reserve	172,662	6,043	0	0	178,705	172,662	1,208	0	0	173,870
Housing Reserve	374,928	13,122	0	0	388,050	374,928	2,614	0	0	377,542
Frankland River Asset Replacement Fund (Bowling Green) Reserve	78,651	2,753	5,000	0	86,404	78,651	549	0	0	79,200
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	83,658	2,928	5,000	0	91,586	83,658	593	0	0	84,251
Rate Discount Reserve	923,030	32,306	227,825	(20,000)	1,163,161	923,030	6,436	0	0	929,466
Emergency Response Reserve	104,823	3,669	20,000	0	128,492	104,823	725	0	0	105,548
Works Depot Reserve	161,655	5,658	20,000	0	187,313	161,655	1,120	0	0	162,775
Refuse Site Reserve	40,254	1,409	3,078	0	44,741	40,254	286	0	0	40,540
	3,152,140	110,324	477,867	(245,785)	3,494,546	3,152,140	21,967	0	0	3,174,107

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	2,347,116	170,100	83,502	(86,598)
Plant and equipment	1,395,100	53,720	91,216	37,496
Acquisition of property, plant and equipment	3,742,216	223,820	174,718	(49,102)
Infrastructure - roads	2,150,221	0	413,233	413,233
Infrastructure - other	677,484	184,738	184,389	(349)
Infrastructure - bridges	101,000	0	0	0
Acquisition of infrastructure	2,928,705	184,738	597,622	314,680
Total capital acquisitions	6,670,921	408,558	772,340	265,578
Capital Acquisitions Funded By:				
Capital grants and contributions	4,173,186	1,107,052	200,338	(906,714)
Other (disposals & C/Fwd)	775,100	140,600	130,184	(10,416)
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	(839,094)	441,817	1,280,912
Capital funding total	6,670,921	408,558	772,340	363,782

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.

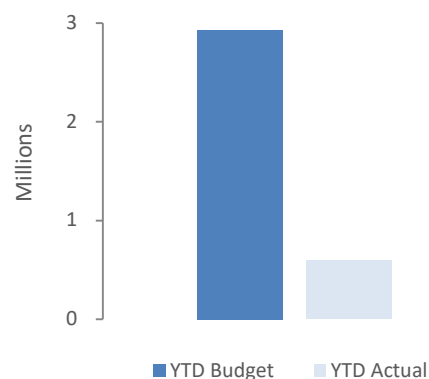
Initial recognition and measurement for assets held at cost

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.

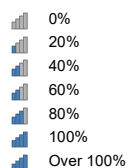
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



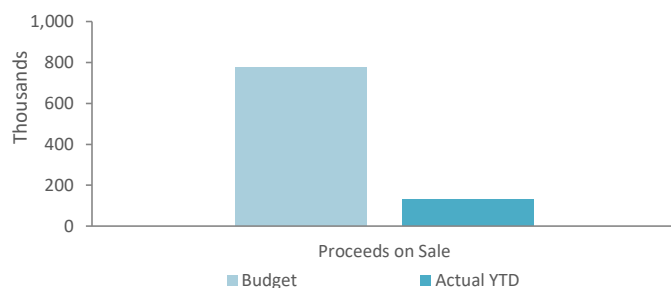
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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	25,000	0	25,000
111200	Capital Expense - Frankland River Hall Major Maintenance	200,000	0	0	0
111207	Capital Expense - Buildings - Unicap Hall	42,735	17,805	2,200	15,605
111208	Capital Expense - Cranbrook Regional Community Hub				
	Development/Major Maintenance	55,000	22,915	0	22,915
111210	Capital Expense - Unicap Hall Other Infrastructure	12,259	12,259	10,318	1,941
112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	34,362	29,162	5,200
112205	Capital Expense - Lake Nunijup Ablutions	57,759	57,759	41,822	15,937
	Buildings - specialised Total	2,347,116	170,100	83,502	86598.28
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	91,216	(91,216)
053200	Capital Expense - Plant & Equipment	40,000	0	0	0
123200	PLANT - Light Plant & Equipment (Capital)	268,600	53,720	0	53,720
123201	PLANT - Heavy Plant & Equipment (Capital)	924,000	0	0	0
		0	0	0	0
	Plant & Equipment Total	1,395,100	53,720	91,216	-37496.23
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	187,774	(187,774)
RG007	Capital Expense - Shamrock Road	240,000	0	167,999	(167,999)
RG523	Capital Expense - Wingebellup Road	270,000	0	20,203	(20,203)
RG560	Capital Expense - Kojonup Frankland Road	285,000	0	37,199	(37,199)
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	413,233	-413233.42
Infrastructure - Other					
102204	Capital Expense - Other Infrastructure	90,000	37,500	0	37,500
113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	101,740	61,125	40,615
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	10,000	18,579	(8,579)
121219	Capital Expense - Town Entrance Statements	19,344	0	0	0
126201	Capital Expenses - Infrastructure	62,500	12,500	84,043	(71,543)
132206	Capital Expense - Cranbrook Information Bay Upgrade	23,000	22,998	6,116	16,882
	Infrastructure - Other Total	677,484	184,738	184,389	349.43
		6,670,921	408,558	772,340	(363,782)

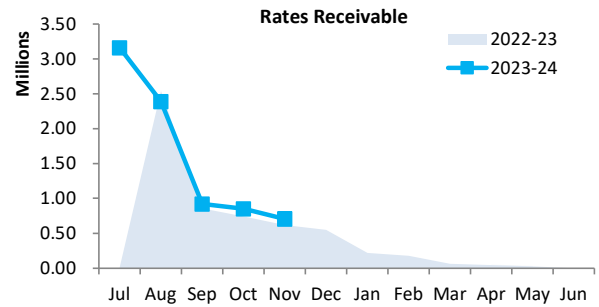
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
CB1	CEO - Ford Everest	47,000	60,000	13,000	0	46,269	47,273	1,004	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	11,080	30,865	19,785	0
CB00	MOW - Isuzu MUX	42,500	51,500	9,000	0	40,814	52,046	11,232	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)	98,163	130,184	32,021	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	30 Nov 2023
Opening arrears previous years	\$ 27,318	\$ 32,986
Levied this year	2,657,981	3,090,018
Less - collections to date	(2,652,313)	(2,418,855)
Gross rates collectable	32,986	704,149
Net rates collectable	32,986	704,149
% Collected	98.8%	77.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5)	28,972	1,903	2,380	6,341	39,590
Percentage	0.0%	73.2%	4.8%	6.0%	16.0%	
Balance per trial balance						
Trade receivables						39,590
GST receivable						36,727
Receivables for employee related provisions						27,028
Total receivables general outstanding						103,345

Amounts shown above include GST (where applicable)

KEY INFORMATION

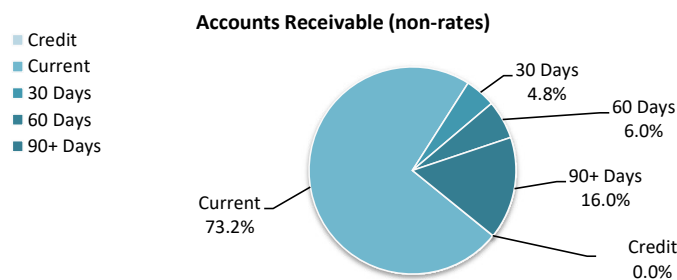
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 November 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	26,947	0	62,645
Other assets				
Accrued income	164,174	0	(4,763)	159,411
Total other current assets	201,406	26,947	(4,763)	223,590
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.

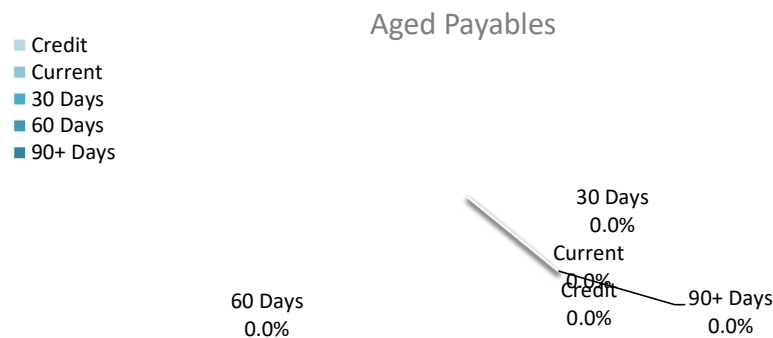
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						73,467
ATO liabilities						76,099
Total payables general outstanding						149,566

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1338	248	2,289,188	306,293	250	306,543	306,293	0	306,293
Unimproved value									
Unimproved Value	0.0056	421	456,047,000	2,551,127	1,000	2,552,127	2,551,127	2,203	2,553,330
Sub-Total		669	458,336,188	2,857,420	1,250	2,858,670	2,857,420	2,203	2,859,623
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	710	147	229,542	104,370	0	104,370	104,370	0	104,370
Unimproved value									
Unimproved Value	750	64	4,204,635	48,000	750	48,750	48,000	0	48,000
Sub-total		211	4,434,177	152,370	750	153,120	152,370	0	152,370
Amount from general rates						3,011,790			3,011,993
Ex-gratia rates						78,025			78,025
Total general rates						3,089,815			3,090,018

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	(7,924)	(19,106)	11,182	0	(277)	(577)
Total		19,106	0	0	(7,924)	(19,106)	11,182	0	(277)	(577)
Current lease liabilities		19,106					11,182			
Non-current lease liabilities		25,954					25,954			
		45,060					37,136			

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 November 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Grant/contributions liabilities		72,866	0	1,046,922	(411,163)	708,625
Total other liabilities		72,866	0	1,046,922	(411,163)	708,625
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	1,046,922	(411,163)	1,181,988

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 Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	1 July 2023		(As revenue)	30 Nov 2023	30 Nov 2023	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Financial Assistance Grants - General Purpose	0	0	0	0	0	48,120	20,050			0	24,060
Financial Assistance Grants - Road Component	0	0	0	0	0	39,917	16,630			0	19,959
DFES Local Government Grant Scheme	0	13,885	(13,885)	0	0	85,330	17,066			0	13,885
DFES Mitigation Activity Fund - Round 2	0	0	0	0	0	25,892	25,892			0	11,943
Communities Funding	0	0	0	0	0	1,000	0			0	0
Youth Week	0	0	0	0	0	1,500	0			0	0
Seniors Award WA	0	0	0	0	0	1,000	415			0	909
Age Friendly Communities Connectivity	0	0	0	0	0	0	0			0	0
Council of the Aging	0	6,860	0	6,860	6,860	0	0			0	909
0-4 Grant	0	0	0	0	0	1,000	0			0	0
Afterschool Care Program	0	0	0	0	0	47,832	47,832			0	0
Thank a Volunteer Grant	0	0	0	0	0	0	0			0	1,000
Disaster Risk Fund 2023 - Cranbrook Stormwater	0	0	0	0	0	70,000	0			0	0
Drainage Design											
Childrens Book Week Grant	0	0	0	0	0	0	0	0		0	1,650
Australia Day	0	0	0	0	0	10,000	0			0	0
Main Roads WA Direct Grant	0	196,940	(196,940)	0	0	196,940	196,940			0	196,940
	0	217,685	(210,825)	6,860	6,860	528,531	324,825	0	0	0	271,254
Contributions											
CESM Reimbursement	0	0	0	0	0	130,297	32,574			0	17,058
Main Roads WA - Street Lighting	0	0	0	0	0	1,800	0			0	0
	0	0	0	0	0	132,097	32,574	0	0	0	17,058
TOTALS	0	217,685	(210,825)	6,860	6,860	660,628	357,399	0	0	0	288,312

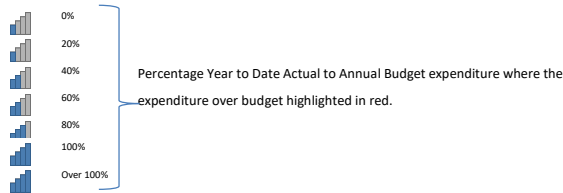
15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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 Nov 2023	30 Nov 2023	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
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	22,000	0	22,000	22,000	22,000	0	0
Frankland River Playground - LRCI 3	0	61,566	(61,566)	0	0	0	0	37,540
Frankland River Pump Track - LRCI 3	0	0	0	0	0	0	0	8,259
Frankland River Pathways - LRCI 3	0	0	0	0	0	0	0	15,767
Lake Poorrarecup Ablutions Upgrade - LRCI 3	8,830	0	(8,830)	0	0	0	0	8,830
Tenterden Tennis Club Resurface - CSRFF	27,582	0	(20,375)	7,207	7,207	27,582	27,582	20,375
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	(8,872)	(0)	(0)	9,759	9,759	8,872
RRG - Salt River Road - widen bitumen edges and seal	0	76,000	(61,599)	14,401	207,680	190,000	95,000	21,196
RRG - Shamrock Road - widen bitumen edges and seal	0	64,000	(4,696)	59,304	0	160,000	80,000	17,849
RRG - Wingebellup Road - widen bitumen edges and seal	0	72,000	(6,550)	65,450	0	180,000	90,000	20,080
RRG - Kojonup Frankland Road - widen bitumen edges and seal	0	76,000	(7,475)	68,525	0	190,000	95,000	21,196
R2R - Yeriminup Road - resheet	0	0	0	0	0	323,711	161,855	0
R2R - Boyup Brook Cranbrook Road - resheet	0	0	0	0	0	161,861	80,930	0
CR - Yeriminup Road - drains & shoulders	0	40,000	0	40,000	40,000	100,000	50,000	0
Regional Airports Program - Round 3	0	0	0	0	0	31,250	0	0
	45,284	829,237	(179,963)	694,558	694,558	4,120,530	1,084,968	179,963
Capital contributions								
Tenterden Tennis Club Resurface - Club Contribution	27,582	0	(20,375)	7,207	7,207	30,572	0	20,375
	27,582	0	(20,375)	7,207	7,207	30,572	0	20,375
TOTALS	72,866	829,237	(200,338)	701,765	701,765	4,151,102	1,084,968	200,338

























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

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators
































% of
Completion

04 GOVERNANCE							
042 Governance - General - Capital Expenditure							
56%		042212	Capital Expense - Admin Vehicles	162,500	91,216	-	71,284
		042299	Capital Expense - Transfer to Reserves	90,930	-	-	90,930
36%		042 Total Governance - General - Capital Expenditure		\$ 253,430	\$ 91,216	\$ -	\$ 162,214
042 Governance - General - Capital Revenue							
93%		042300	Capital Revenue - Proceeds on Disposal of Asset	140,600	130,184	-	10,416
93%		042301	Capital Revenue - Realisation on Disposal of Asset	(140,600)	(130,184)	-	(10,416)
		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	\$ 91,216	\$ -	
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							
20%		032299	GEN PUR - Transfer Interest to Reserves	110,325	21,967	-	88,358
20%		032 Total General Purpose Income - Other General Purpose Income - Capital Expense		\$ 110,325	\$ 21,967	\$ -	\$ 88,358
04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE				\$ 338,150	\$ 21,967	\$ -	
05 LAW, ORDER & PUBLIC SAFETY							
051 Fire Prevention - Capital Expenditure							
41%		051200	Capital Expense - Buildings	1,920,000	-	-	1,920,000
0%		051270	CESM - Lease Principal Repayments	19,106	7,924	-	11,182
		051 Total Fire Prevention - Capital Expenditure		\$ 1,939,106	\$ 7,924	\$ -	\$ 1,931,182
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	\$ 7,924	\$ -	
04 TOTAL GOVERNANCE - CAPITAL REVENUE				\$ 1,910,000	\$ -	\$ -	
09 HOUSING							
091 Staff Housing - Capital Expenditure							
49%		091280	STF HOUSE - Loan Principal Repayments	36,001	17,811	-	18,190
49%		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	-	20,120	25,000
	102204	Capital Expense - Other Infrastructure	90,000	-	-	90,000
	102	Total Sanitation - Other - Capital Expenditure	\$ 115,000	\$ -	\$ 20,120	\$ 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	\$ -	\$ 20,120	
	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	-	33,366	55,000
84% 	111210	Capital Expense - Unicap Hall Other Infrastructure	MCC 12,259	10,318	-	1,941
4% 	111	Total Public Halls & Civic Centre - Capital Expenditure	\$ 309,994	\$ 12,518	\$ 33,366	\$ 297,476
111 Public Halls & Civic Centres - Capital Revenue						
3% 	111302	Capital Revenue - Grant Funding	264,759	8,872	-	255,887
3% 	111	Total Public Halls & Civic Centres - Capital Revenue	\$ 264,759	\$ 8,872	\$ -	\$ 255,887
112 Swimming Areas & Beaches - Capital Expenditure						
85% 	112203	Capital Expense - Lake Poorrarecup Major Maintenance	34,363	29,162	-	5,201
72% 	112205	Capital Expense - Lake Nunijup Ablutions	57,759	41,822	-	15,937
77% 	112	Total Swimming Areas & Beaches - Capital Expenditure	\$ 92,122	\$ 70,984	\$ -	\$ 21,138
112 Swimming Areas & Beaches - Capital Revenue						
40% 	112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	22,083	8,830	-	13,253
40% 	112	Total Swimming Areas & Beaches - Capital Revenue	\$ 22,083	\$ 8,830	\$ -	\$ 13,253
113 Other Recreation and Sport - Capital Expenditure						
60% 	113225	Capital Expense - Tenterden Tennis Courts Upgrade	101,740	61,125	66,864	40,615
4% 	113226	Capital Expense - Other Infrastructure Frankland River	330,900	14,526	22,800	316,374
	113299	OTH REC - Transfer to Reserves	31,034	-	-	31,034
16% 	113	Total Other Recreation & Sport - Capital Expenditure	\$ 463,674	\$ 75,651	\$ 90,118	\$ 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	20,375	-	
	113315	Capital Revenue - Tenterden Tennis Club - Club Funds	30,572	20,375	-	
	113399	Capital Revenue - Transfer from Reserves - OTH REC	62,735	-	-	
	113	Total Other Recreation & Sport - Capital Revenue	\$ 383,264	\$ 102,316		
	11	TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE	\$ 865,790	\$ 159,153	\$ 123,484	
	11	TOTAL RECREATION & CULTURE - CAPITAL REVENUE	\$ 670,106	\$ 111,146	\$ -	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
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
Capital Expense - Regional Road Group Construction						
66% 	121201	Salt River Road	RG003 285,000	187,774	-	97,226
70% 	RG007	Shamrock Road	240,000	167,999	-	72,001
7% 	RG523	Wingebellup Road	270,000	20,203	-	249,797
13% 	RG560	Kojonup Frankland Road	285,000	37,199	-	247,801
38% 		Sub Total Capital Expense - Regional Road Group Construction	\$ 1,080,000	\$ 413,175	\$ -	\$ 666,825

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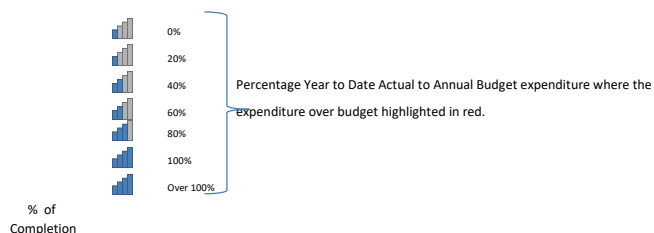
Completion

		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				
0%	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
37%	121209 Capital Expense - Depot Upgrade Cranbrook	50,000	18,579	-	31,421
	121219 Capital Expense - Town Entrance Statements	19,344	-	-	19,344
18%	121299 ROADC - Transfer to Reserves	95,000	-	-	95,000
	121 Total Streets Roads Bridges & Depot Construction - Capital Expenditure	\$ 2,415,565	\$ 431,813	\$ -	\$ 1,628,103
	121 Streets Roads Bridges & Depot Construction - Capital Revenue				
	122300 Capital Revenue - Grant - Road Project Grants (RRG)	720,000	80,320	-	
	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	\$ 80,320	\$ -	
	123 Road Plant Purchases - Capital Expenditure				
	123200 PLANT - Light Plant & Equipment (Capital)	268,600	-	148,772	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	\$ -	\$ 148,772	\$ 1,202,600
	123 Road Plant Purchases - Capital Revenue				
	123300 PLANT - Proceeds on Disposal of Asset	634,500	-	(75,220)	
	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	\$ -	\$ (75,220)	
134%	126 Aerodromes - Capital Expenditure				
134%	126201 Capital Expenses - Infrastructure	62,500	84,043	8,208	(21,543)
	126 Total Aerodromes - Capital Expenditure	\$ 62,500	\$ 84,043	\$ 8,208	\$ (21,543)
	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	\$ 515,856	\$ 156,980	
	12 TOTAL TRANSPORT - CAPITAL REVENUE	\$ 1,746,865	\$ 80,320	\$ (75,220)	
	13 ECONOMIC SERVICES				
27%	132 Tourism & Area Promotion - Capital Expenditure				
27%	132206 Capital Expense - Cranbrook Information Bay Upgrade	23,000	6,116	10,593	16,884
	132 Total Tourism & Area Promotion - Capital Expenditure	\$ 23,000	\$ 6,116	\$ 10,593	\$ 16,884
	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	\$ 6,116	\$ 10,593	
	13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE	\$ 23,000	\$ -		
	TOTAL CAPITAL EXPENDITURE	\$ 7,314,220	\$ 820,043	\$ 311,176	
	TOTAL CAPITAL REVENUE	\$ 4,418,970	\$ 191,466	\$ (75,220)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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	375	-	26,625
	031003	Expense - Title Searches	200	-	-	200
	031004	Expense - Debt Collection	5,000	-	-	5,000
87%	031006	Expense - Rates Incentive Prize	1,500	1,300	-	200
10%	031 Total Rate Revenue - Operating Expenditure		\$ 121,797	\$ 11,781	\$ -	\$ 110,016

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	4,991	-	
031103	Revenue - Rates Written-off	(500)	(7)	-	
031104	Revenue - Reimbursement of Debt Collection	5,000	20	-	
031105	Revenue - Rates Instalment Interest	10,500	11,757	-	
031106	Revenue - Rates Administration Charges	4,000	4,380	-	
031107	Revenue - Rate Enquiries	2,500	2,270	-	
031108	Revenue - Interim Rates	2,000	2,203	-	
031 Total Rate Revenue - Operating Revenue		\$ 3,117,815	\$ 3,113,429	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	48,120	24,060	-	
032101	Revenue - Local Roads Grant	39,917	19,959	-	
032102	Revenue - Municipal Interest	20,000	7,489	-	
032103	Revenue - Reserves Interest	110,325	19,819	-	
032104	Revenue - Dividends/Other Interest	200	-	-	
032 Total Other General Purpose Funding - Operating Revenue		\$ 218,562	\$ 71,326	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 121,797	\$ 11,781	\$ -
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03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,336,377	\$ 3,184,755	\$ -
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04 GOVERNANCE

12%	041000	Expense - Administration Allocation Governance	177,161	21,906	1,212	155,255
	041001	Expense - Members Travel Expenses	4,000	-	-	4,000
113%	041002	Expense - Members Conference Exp	5,200	5,891	-	(691)
25%	041004	Expense - President's Allowance	13,608	3,402	-	10,206
52%	041005	Expense - Receptions & Civic Functions	16,000	8,341	164	7,659
98%	041006	Expense - Members Insurance	16,600	16,259	-	341
317%	041007	Expense - Members Subscriptions	590	1,871	-	(1,281)
32%	041008	Expense - Members Telecommunication Allowance	5,445	1,727	-	3,718
38%	041009	Expense - Members Meeting Allowance	35,475	13,376	-	22,099
	041010	Expense - Members Advertising Exp	750	-	-	750
0%	041012	Expense - Members Other Sundry Items	2,000	4	-	1,996
25%	041016	Expense - Deputy President's Allowance	3,402	851	-	2,552
48%	041017	Expense - Members Training	7,500	3,601	1,148	3,899
29%	041 Total Members Of Council - Operating Expenditure		\$ 287,731	\$ 84,712	\$ 2,524	\$ 203,019

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


































34%	042001	Expense - Admin Building Expenses	49,732	17,133	985	32,599
94%	042003	Expense - Admin Workers Compensation Premium	33,300	31,397	-	1,903
42%	042004	Expense - Office Equipment Maintenance	6,000	2,545	-	3,455
70%	042005	Expense - Computer Equipment Maintenance	110,375	76,784	-	33,591
71%	042006	Expense - Admin Telephone	21,000	14,852	3,550	6,148
16%	042008	Expense - Admin Legal Expenses	30,000	4,789	9,980	25,211
24%	042009	Expense - Admin Staff Training	20,000	4,814	-	15,186
28%	042010	Expense - Admin Printing & Stationery	7,500	2,116	-	5,384
32%	042011	Expense - Fringe Benefits Tax	50,000	15,784	-	34,216
55%	042013	Expense - Admin Staff Uniform	4,500	2,455	-	2,045
	042014	Expense - Contract Financial Services	30,000	-	-	30,000
105%	042015	Expense - Admin Insurance Premium	33,100	34,760	-	(1,660)
































% of Completion		Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
26%		042016 Expense - Admin Subscriptions	6,945	1,776	- 5,169
21%		042017 Expense - Admin Advertising	12,000	2,528	360 9,472
34%		042018 Expense - Admin Postage & Freight	3,500	1,198	- 2,302
40%		042019 Expense - Bank Charges	200	79	- 121
30%		042020 Expense - Admin Vehicle Expenses	15,000	4,554	- 10,446
98%		042021 Expense - Unders & Overs	1	1	- 0
6%		042022 Expense - Other Admin Office Exp	2,000	120	- 1,880
60%		042023 Expense - Merchant & Bank Fees	7,000	4,206	- 2,794
#DIV/0!		042024 Expense - Website Upgrade	-	140	- (140)
		042025 Expense - Software Upgrade	5,000	-	- 5,000
		042028 Expense Admin - Records Management	3,500	-	- 3,500
32%		042051 Expense - Admin Housing Allowance	15,325	4,848	- 10,477
39%		042052 Expense - Admin Employee Expenses	815,010	314,413	- 500,597
8%		042053 Expense - HR Expenses	10,000	826	- 9,174
15%		042055 Expense - Admin Computers	15,500	2,248	- 13,252
		042057 Expense - Desks/Chairs/Office Equipment	7,500	-	- 7,500
2%		042089 Expense - Staff Housing Allocation	12,786	252	- 12,534
42%		042090 Expense - Depreciation Administration	90,000	38,211	- 51,789
11%		042099 Expense - Administration Costs Allocated	(1,338,924)	(153,594)	- (1,185,330)
		042 Total Governance - General - Operating Expenditure	\$ 77,850	\$ 429,812	\$ 14,875 \$ (351,962)
		042 Governance - General - Operating Revenue			
		042101 Revenue - Admin Reimbursements	1,000	1,551	-
		042102 Revenue - Photocopying Charges	250	63	-
		042103 Revenue - Secretarial / Other Charges	500	49	-
		042107 Revenue - Paid Parental Leave Reimbursement	15,000	-	-
		042199 Revenue - Profit on Sale of Assets Admin	41,100	32,021	-
		042 Total Governance - General - Operating Revenue	\$ 57,850	\$ 33,684	\$ -
		043 Governance - Other - Operating Expenditure			
		043000 Expense - Administration Allocation OGOV	160,550	18,417	- 142,133
34%		043005 Expense - Sundry Donations (CEO Delegation)	3,000	1,022	300 1,978
		043013 Expense - Audit Fees	40,250	-	- 40,250
		043018 Expense - Integrated Planning & Reporting	25,000	-	- 25,000
65%		043019 Expense - Asset Revaluations	65,000	42,173	4,000 22,827
40%		043020 Expense - VROC Expenses	2,000	798	- 1,202
15%		043021 Expense - Professional Services	166,037	24,202	15,349 141,835
98%		043060 Expense - Subscriptions	19,063	18,613	- 450
22%		043 Total Governance - Other - Operating Expenditure	\$ 480,900	\$ 105,226	\$ 19,649 \$ 375,674
		04 TOTAL GOVERNANCE - OPERATING EXPENDITURE	\$ 846,481	\$ 619,750	\$ 37,048
		04 TOTAL GOVERNANCE - OPERATING REVENUE	\$ 58,450	\$ 33,684	\$ -
		05 LAW, ORDER & PUBLIC SAFETY			
		051 Fire Prevention (ESL) - Operating Expenditure			
52%		051002 Expense - ESL Maintenance Vehicles & Trailers	22,750	11,908	4,545 10,842
32%		051004 Expense - ESL Maintenance Land & Buildings	17,354	5,569	7,704 11,785
37%		051005 Expense - ESL Clothing & Accessories	2,766	1,025	3,689 1,741
33%		051006 Expense - ESL Utilities, Rates & Taxes	4,250	1,418	- 2,832
32%		051007 Expense - ESL Other Goods & Services	3,330	1,054	190 2,276
106%		051008 Expense - ESL Insurances - Fire Prevention	35,000	36,972	- (1,972)
69%		051 Total Fire Prevention (ESL) - Operating Expenditure	\$ 85,450	\$ 58,543	\$ 16,129 \$ 26,907
		051 Fire Prevention (ESL) - Operating Revenue			
		051100 Revenue - ESL Grant	85,330	13,885	-
		051101 Revenue - ESL Collection Fee	4,000	4,000	-
		051 Total Fire Prevention (ESL) - Operating Revenue	\$ 89,330	\$ 17,885	\$ -
		051 Fire Prevention (Council) - Operating Expenditure			
11%		051000 Expense - Administration Allocation Fire Prevention	66,904	7,675	- 59,229
31%		051010 Expense - Council Fire Prevention	54,474	16,655	500 37,818
		051011 Expense - Council Fire Maps	500	-	- 500
34%		051090 Expense - Depreciation Fire Prevention	154,000	52,420	- 101,580
28%		051 Total Fire Prevention (Council) - Operating Expenditure	\$ 275,878	\$ 76,750	\$ 500 \$ 199,127
		051 Fire Prevention (Council) - Operating Revenue			
		051111 Revenue - Council Sale of Fire Maps	100	145	-
		051112 Revenue - Council Fire Mitigation	25,892	11,943	-
		051 Total Fire Prevention (Council) - Operating Revenue	\$ 25,992	\$ 12,089	\$ -
		051 Fire Prevention (CESM) - Operating Expenditure			
22%		051020 Expense - CESM Employee Expenses	122,171	26,372	- 95,799
39%		051021 Expense - CESM Administration Expenses	1,500	581	- 919
22%		051022 Expense - CESM Vehicle Expenses	7,000	1,525	- 5,475
		051023 Expense - CESM Vehicle Interest Expense on Lease	577	277	- 300
		051089 Expense - Staff Housing Allocation	4,262	43	- 4,219
21%		051 Total Fire Prevention (CESM) - Operating Expenditure	\$ 135,510	\$ 28,798	\$ - \$ 106,712
		051 Fire Prevention (CESM) - Operating Revenue			
		051120 Revenue - CESM Contributions & Reimbursements	130,297	17,770	-
		051 Total Fire Prevention (CESM) - Operating Revenue	\$ 130,297	\$ 17,770	\$ -

% of Completion			Adopted Budget Estimate	YTD Actual	Purchase Order Value	Variance Under/(Over)
052 Animal Control - Operating Expenditure						
11%	<div><div></div></div>	052000 Expense - Administration Allocation Animal Control	13,762	1,579	-	12,183
14%	<div><div></div></div>	052001 Expense - Pound Maintenance	2,001	275	-	1,726
53%	<div><div></div></div>	052002 Expense - Animal Control	113,138	60,083	-	53,055
48%	<div><div></div></div>	052 Total Animal Control - Operating Expenditure	\$ 128,901	\$ 61,937	\$ -	\$ 66,964
052 Animal Control - Operating Revenue						
		052100 Revenue - Fines & Penalties Animal Control	200	-	-	
		052101 Revenue - Dog Registration Fees	2,500	1,367	-	
		052102 Revenue - Impounding Fees	300	165	-	
		052103 Revenue - Cat Registration Fees	200	198	-	
		052 Total Animal Control - Operating Revenue	\$ 3,200	\$ 1,729	\$ -	
053 Other Law, Order & Public Safety - Operating Expenditure						
11%	<div><div></div></div>	053000 Expense - Administration Allocation Other Law Order & Public Se	5,256	603	-	4,653
	<div><div></div></div>	053001 Expense - Local Laws	8,000	-	-	8,000
34%	<div><div></div></div>	053090 Expense - Depreciation Other Law Order & Public Safety	610	205	-	405
10%	<div><div></div></div>	053 Total Other Law, Order & Public Safety - Operating Expenditure	\$ 13,866	\$ 1,346	\$ -	\$ 12,520
053 Other Law, Order & Public Safety - Operating Revenue						
		053103 Revenue - Infringements	3,000	500	-	
		053 Total Other Law, Order & Public Safety - Operating Revenue	\$ 3,000	\$ 500	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE			\$ 639,605	\$ 227,375	\$ 16,629	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE			\$ 251,819	\$ 49,972	\$ -	
07 HEALTH						
074 Preventative Services - Administration & Inspection - Operating Expenditure						
11%	<div><div></div></div>	074000 Expense - Administration Allocation Preventative Services	5,256	603	-	4,653
23%	<div><div></div></div>	074001 Expense - Contract EHO	13,000	3,005	-	9,995
31%	<div><div></div></div>	074002 Expense - Control Expenses Other	1,500	463	-	1,037
21%	<div><div></div></div>	074 Total Preventative Services - Administration & Inspection - Op	\$ 19,756	\$ 4,071	\$ -	\$ 15,685
074 Preventative Services - Administration & Inspection - Operating Revenue						
		074102 Revenue - Septic Permit To Use Fee	500	107	-	
		074 Total Preventative Services - Administration & Inspection - Op	\$ 500	\$ 107	\$ -	
075 Preventative Services - Pest Control - Operating Expenditure						
34%	<div><div></div></div>	075000 Expense - Mosquito Control	5,836	2,002	-	3,834
34%	<div><div></div></div>	075 Total Preventative Services - Pest Control - Operating Expendit	\$ 5,836	\$ 2,002	\$ -	\$ 3,834
077 Other Health - Operating Expenditure						
11%	<div><div></div></div>	077000 Expense - Administration Allocation Other Health	5,256	603	-	4,653
17%	<div><div></div></div>	077001 Expense - Cranbrook Medical Service	24,000	4,000	-	20,000
25%	<div><div></div></div>	077004 Expense - Frankland River Medical Service	12,000	3,000	-	9,000
36%	<div><div></div></div>	077006 Expense - Health Employee Costs	7,000	2,496	-	4,504
21%	<div><div></div></div>	077 Total Other Health - Operating Expenditure	\$ 48,256	\$ 10,099	\$ -	\$ 38,157
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	\$ 16,173	\$ -	
07 TOTAL HEALTH - OPERATING REVENUE			\$ 600	\$ 227		
08 EDUCATION & WELFARE						
082 Other Education - Operating Expenditure						
11%	<div><div></div></div>	082000 Expense - Administration Allocation Other Education	49,633	5,694	-	43,939
46%	<div><div></div></div>	082002 Expense - Youth Activities	5,000	2,287	-	2,713
	<div><div></div></div>	082004 Expense - Community Activities	5,000	-	-	5,000
48%	<div><div></div></div>	082005 Expense - Community Newsletters	2,100	1,000	-	1,100
15%	<div><div></div></div>	082 Total Other Education - Operating Expenditure	\$ 61,733	\$ 8,980	\$ -	\$ 52,753
082 Other Education - Operating Revenue						
		082100 Revenue - Community Activities Funding	1,000	-	-	
		082101 Revenue - Youth Activities Funding	1,500	-	-	
		082 Total Other Education - Operating Revenue	\$ 2,500	\$ -	\$ -	
084 Aged & Disabled - Senior Activities - Operating Expenditure						
11%	<div><div></div></div>	084000 Expense - Administration Allocation Seniors Activities	20,989	2,408	-	18,581
59%	<div><div></div></div>	084001 Expense - Seniors Activities	2,000	1,172	-	828
16%	<div><div></div></div>	084 Total Aged & Disabled - Senior Activities - Operating Expenditu	\$ 22,989	\$ 3,579	\$ -	\$ 19,410
084 Aged & Disabled - Senior Activities - Operating Revenue						
		084100 Revenue - Seniors Activities Funding	1,000	909	-	
		084 Total Aged & Disabled - Senior Activities - Operating Revenue	\$ 1,000	\$ 909	\$ -	

% 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
29%	<div><div></div></div>	086007 Expense - Smart Start Program	30,000	8,584	-	21,416
	<div><div></div></div>	086008 Expense - After School Care Program	52,615	-	-	52,615
26%	<div><div></div></div>	086090 Expense - Depreciation Other Welfare	3,800	971	-	2,829
11%	<div><div></div></div>	086 Total Other Welfare - Operating Expenditure	\$ 105,817	\$ 11,688	\$ -	\$ 94,129
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	\$ 24,248	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE			\$ 52,332	\$ 909		
09 HOUSING						
091 Staff Housing - Operating Expenditure						
11%	<div><div></div></div>	091000 Expense - Administration Allocation Staff Housing	8,756	1,004	-	7,752
55%	<div><div></div></div>	091002 Expense - Staff Housing Operating Expenses	23,400	12,974	-	10,426
22%	<div><div></div></div>	091003 Expense - Staff Housing Building Maintenance Schedule	17,726	3,899	-	13,827
20%	<div><div></div></div>	091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW Residence	1,405	283	-	1,122
28%	<div><div></div></div>	091008 Expense - Property Management Fees	12,000	3,357	-	8,643
2%	<div><div></div></div>	091099 Expense - Staff Housing Reallocation	(34,099)	(603)	-	(33,496)
72%	<div><div></div></div>	091 Total Staff Housing - Oerating Expenditure	\$ 29,188	\$ 20,914	\$ -	\$ 8,274
091 Staff Housing - Operating Revenue						
		091100 Revenue - Staff Housing Rent	25,688	15,544	-	
		091101 Revenue - Staff Housing Reimbursements	3,500	-	-	
		091 Total Staff Housing - Oerating Revenue	\$ 29,188	\$ 15,544	\$ -	
092 Other Housing - Operating Expenditure						
11%	<div><div></div></div>	092000 Expense - Administration Allocation Other Housing	8,756	1,004	-	7,752
65%	<div><div></div></div>	092008 Expense - Other Housing Building Operations	14,500	9,464	-	5,036
17%	<div><div></div></div>	092009 Expense - Other Housing Building Maintenance	21,375	3,686	-	17,689
32%	<div><div></div></div>	092 Total Other Housing - Operating Expenditure	\$ 44,631	\$ 14,154	\$ -	\$ 30,477
092 Other Housing - Operating Revenue						
		092100 Revenue - Other Housing Rent	53,310	14,898	-	
		092 Total Other Housing - Operating Revenue	\$ 53,310	\$ 14,898	\$ -	
09 TOTAL HOUSING - OPERATING EXPENDITURE			\$ 73,819	\$ 35,069	\$ -	
09 TOTAL HOUSING - OPERATING REVENUE			\$ 82,498	\$ 30,442		
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
34%	<div><div></div></div>	101001 Expense - Recycling Waste Collection	30,150	10,345	-	19,805
31%	<div><div></div></div>	101002 Expense - Waste Site Maintenance	190,365	59,052	-	131,313
	<div><div></div></div>	101003 Expense - Purchase of Bins	500	-	-	500
	<div><div></div></div>	101004 Expense - Drum Muster	3,500	-	-	3,500
38%	<div><div></div></div>	101006 Expense - Domestic Waste Collection	35,850	13,609	-	22,241
41%	<div><div></div></div>	101090 Expense - Depreciation Household Waste	38,500	15,780	-	22,720
32%	<div><div></div></div>	Total Sanitation - Household Waste - Operating Expenditure	\$ 315,041	\$ 100,642	\$ -	\$ 214,399
101 Sanitation - Household Waste - Operating Revenue						
		101100 Revenue - Recycling Removal Charges	41,850	41,700	-	
		101101 Revenue - Waste Removal Charges	57,600	57,580	-	
		101102 Revenue - Sale of Bins	1,000	141	-	
		101103 Revenue - Drum Muster	3,500	-	-	
		101105 Revenue - Sale of Waste Facility Passes	500	364	-	
		101 Total Sanitation - Household Waste - Operating Revenue	\$ 104,450	\$ 99,785	\$ -	
102 Sanitation - Other - Operating Expenditure						
11%	<div><div></div></div>	102000 Expense - Administration Allocation Sanitation Other	9,663	1,108	-	8,555
48%	<div><div></div></div>	102002 Expense - Street Bins	20,954	10,128	-	10,826
37%	<div><div></div></div>	102 Total Sanitation - Other - Operating Expenditure	\$ 30,617	\$ 11,237	\$ -	\$ 19,380
103 Sewerage - Operating Revenue						
		103102 Revenue - Septic Application Fees	1,000	118	-	
		103 Total Sewerage - Operating Revenue	\$ 1,000	\$ 118	\$ -	
	<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
100%	105001 Expense - Gillamii Centre Funding	60,000	60,000	-	-
21%	105005 Expense - Gillamii Centre	7,543	1,557	2,341	5,986
30%	105090 Expense - Depreciation Protection of Environment	13,050	3,963	-	9,087
77%	105 Total Protection Of Environment - Operating Expenditure	\$ 85,849	\$ 66,123	\$ 2,341	\$ 19,726
	106 Town Planning & Regional Development - Operating Expenditure				
11%	106000 Expense - Administration Allocation TP & Regional Development	60,899	6,986	-	53,913
51%	106001 Expense - Town Planning Fees	25,000	12,792	-	12,208
23%	106 Total Town Planning & Regional Development - Operating Exp	\$ 85,899	\$ 19,778	\$ -	\$ 66,121
	106 Town Planning & Regional Development - Operating Revenue				
	106101 Revenue - Application Fees (Town Planning)	7,000	4,137	-	
	106 Total Town Planning & Regional Development - Operating Rev	\$ 7,000	\$ 4,137	\$ -	
	107 Other Community Amenities - Operating Expenditure				
11%	107000 Expense - Administration Allocation Other Community Amenitie	22,034	2,528	-	19,506
43%	107001 Expense - Public Conveniences	62,496	27,055	539	35,441
27%	107002 Expense - Cemeteries	34,951	9,529	-	25,422
	107005 Expense - Cemetery Mapping	2,000	-	-	2,000
	107010 Expense - Other Community Amenity Maintenance	10,444	-	-	10,444
26%	107090 Expense - Depreciation Other Community Amenities	61,500	15,814	-	45,686
28%	107 Total Other Community Amenities - Operating Expenditure	\$ 193,425	\$ 54,925	\$ 539	\$ 138,500
	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	\$ 252,704	\$ 2,881	
	10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE	\$ 186,950	\$ 104,134		
	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
55%	111001 Expense - Cranbrook Hall Operating	12,415	6,884	-	5,531
12%	111002 Expense - Cranbrook Hall Building Maintenance Schedule	6,950	853	806	6,097
72%	111003 Expense - Frankland River Hall Operating	7,930	5,724	-	2,206
43%	111004 Expense - Frankland River Hall Building Maintenance Schedule	2,080	896	725	1,184
40%	111007 Expense - Frankland River Community Centre Operating	25,974	10,456	-	15,518
27%	111008 Expense - Frankland River Community Centre Building Maintena	10,315	2,809	440	7,506
163%	111010 Expense - Other Halls	5,750	9,347	1,050	(3,597)
56%	111015 Expense - Cranbrook Regional Community Hub	38,751	21,540	780	17,211
33%	111016 Expense - Cranbrook Community Gym	3,000	982	-	2,018
36%	111090 Expense - Depreciation Public Halls & Civic Centres	125,000	45,387	-	79,613
38%	111 Total Public Halls & Civic Centres - Operating Expenditure	\$ 294,243	\$ 111,311	\$ 3,800	\$ 182,932
	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	2,201	-	
	111105 Revenue - Reimbursement Halls	300	-	-	
	111107 Revenue - Cranbrook Regional Community Hub	2,500	2,516	-	
	111108 Revenue - Gym Memberships	4,200	1,493	-	
	111 Total Public Halls & Civic Centres - Operating Revenue	\$ 11,000	\$ 6,655	\$ -	
	112 Swimming Areas and Beaches - Operating Expenditure				
11%	112000 Expense - Administration Allocation Swimming Areas and Beach	13,828	1,586	-	12,242
33%	112002 Expense - Lake Maintenance & Operating	68,209	22,355	5,920	45,854
35%	112090 Expense - Depreciation Swimming Areas and Beaches	3,965	1,407	-	2,558
29%	112 Total Swimming Areas and Beaches - Operating Expenditure	\$ 86,002	\$ 25,349	\$ 5,920	\$ 60,653
	112 Swimming Areas and Beaches - Operating Revenue				
	112102 Revenue - Lake Site Fees	3,000	304	-	
	112 Total Swimming Areas and Beaches - Operating Revenue	\$ 3,000	\$ 304	\$ -	
	113 Other Recreation & Sport - Operating Expenditure				
11%	113000 Expense - Administration Allocation Other Recreation & Sport	59,592	6,836	-	52,756
59%	113001 Expense - Cranbrook Parks and Gardens	263,454	155,598	1,652	107,856
59%	113002 Expense - Frankland River Parks and Gardens	90,251	53,627	-	36,624
86%	113003 Expense - Tenterden Parks and Gardens	6,932	5,986	-	946
65%	113004 Expense - Frederick Square Operating	61,925	40,373	27	21,552
51%	113007 Expense - Horse Paddocks	5,719	2,925	-	2,794
97%	113011 Expense - Contributions to Frankland River Clubs	28,000	27,250	-	750
27%	113012 Expense - Frankland River Recreation Operating	29,692	8,164	-	21,528
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
41%		113090 Expense - Depreciation Other Recreation & Sport	100,000	40,710	- 59,290
49%		113 Total Other Recreation & Sport - Operating Expenditure	\$ 736,715	\$ 358,763	\$ 1,679 \$ 377,952
		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	2,000	-
		113105 Revenue - Asset Replacement Fund - CB Bowling Green	5,000	2,000	-
		113108 Revenue - Lease of Frederick Square	2,000	1,000	-
		113 Total Other Recreation & Sport - Operating Revenue	\$ 15,700	\$ 7,609	\$ -
		115 Libraries - Operating Expenditure			
12%		115000 Expense - Administration Allocation Library	15,345	1,898	- 13,447
97%		115001 Expense - Frankland River Library	18,400	17,906	227 494
87%		115007 Expense - Cranbrook Library	18,400	16,097	- 2,303
69%		115 Total Libraries - Operating Expenditure	\$ 52,145	\$ 36,002	\$ 227 \$ 16,143
		116 Other Culture - Operating Expenditure			
11%		116000 Expense - Administration Allocation Other Culture	14,925	1,712	- 13,213
35%		116002 Expense - Cranbrook Museum	6,375	2,245	400 4,130
17%		116003 Expense - Maintenance Old Post Office Frankland River	1,856	323	270 1,533
44%		116006 Expense - ANZAC	350	155	- 195
		116008 Expense - Australia Day Event	10,000	-	- 10,000
27%		116090 Expense - Depreciation Other Culture	1,270	340	- 930
14%		116 Total Other Culture - Operating Expenditure	\$ 34,776	\$ 4,775	\$ 671 \$ 30,001
		116 Other Culture - Operating Revenue			
		116101 Revenue - Sale of History Books	200	45	-
		116102 Revenue - Sale of ANZAC Book	500	-	-
		116103 Revenue - Grant Funding	10,000	-	-
		116 Total Other Culture - Operating Revenue	\$ 10,700	\$ 45	\$ -
		11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE	\$ 1,203,881	\$ 536,199	\$ 12,297
		11 TOTAL RECREATION & CULTURE - OPERATING REVENUE	\$ 40,400	\$ 14,613	
		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
75%		122002 Expense - Road Maintenance	789,345	594,547	4,520 194,798
45%		122003 Expense - Depot Maintenance	60,295	26,961	675 33,334
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
96%		122016 Expense - Insurance on Bridges	46,400	44,553	- 1,847
72%		122090 Expense - Depreciation Streets, Roads, Bridges & Depot Mainten	1,380,000	997,826	- 382,174
		122091 Expense - Loss on Sale of Assets Transport	4,000	-	- 4,000
68%		122 Total Streets Roads Bridges & Depot Maintenance - Operating	\$ 2,469,156	\$ 1,690,323	\$ 5,195 \$ 778,833
		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
40%		125002 Expense - DoT Licensing Employee Expenses	67,507	27,232	- 40,274
27%		125 Total Traffic Control - Operating Expenditure	\$ 125,973	\$ 33,825	\$ - \$ 92,148
		125 Traffic Control - Operating Revenue			
		125100 Revenue - DoT Licensing Commission	15,000	5,464	-
		125101 Revenue - DoT Licensing Reimbursements	1,000	-	-
		125 Total Traffic Control - Operating Revenue	\$ 16,000	\$ 5,464	\$ -
		126 Aerodromes - Operating Expenditure			
80%		126000 Expense - Airstrip Maintenance	1,707	1,366	- 341
80%		126 Total Aerodromes - Operating Expenditure	\$ 1,707	\$ 1,366	\$ - \$ 341
		12 TOTAL TRANSPORT - OPERATING EXPENDITURE	\$ 2,596,836	\$ 1,725,513	\$ 5,195
		12 TOTAL TRANSPORT - OPERATING REVENUE	\$ 322,240	\$ 202,404	

% 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
43%		132002 Expense - Cranbrook Caravan Park	172,905	73,898	99,007
40%		132004 Expense - Frankland River Caravan Park	101,400	40,486	60,914
		132005 Expense - Area Promotion Donations	1,000	-	1,000
		132008 Expense - Tourism & Area Promotion	18,000	-	18,000
4%		132010 Expense - Purchase of Promotional Items	1,500	60	1,440
113%		132012 Expense - Area Promotion Memberships	16,000	18,000	(2,000)
118%		132014 Expense - CBH Accommodation Unit Shared Expenses	15,148	17,941	(2,793)
		132015 Expense - CBH Accommodation Unit Profit Share Payment	2,426	-	2,426
25%		132016 Expense - Reimbursed Expenses Only (CBH Units)	22,556	5,608	16,948
5%		132019 Expense - Community Events	10,000	476	9,524
		132020 Expense - Community Assistance Donation (CB Show Prep)	4,998	-	4,998
0%		132089 Expense - Staff Housing Allocation	4,265	19	4,246
34%		132090 Expense - Depreciation Tourism & Area Promotion	33,000	11,082	21,918
37%		132 Total Tourism & Area Promotion - Operating Expenditure	\$ 483,435	\$ 176,774	\$ 5,454 \$ 306,661
132 Tourism & Area Promotion - Operating Revenue					
		132101 Revenue - Cranbrook Caravan Park Charges	120,000	50,489	-
		132102 Revenue - Frankland River Caravan Park Charges	55,000	31,284	-
		132105 Revenue - Sale of Promotional Products	500	70	-
		132108 Revenue - CBH Accommodation Unit Revenue	20,000	34,364	-
		132109 Revenue - Reimbursed Revenue Only (CBH Units)	22,556	-	-
		132111 Revenue - RV Park	300	146	-
		132 Total Tourism & Area Promotion - Operating Revenue	\$ 218,356	\$ 116,352	
133 Building Control - Operating Expenditure					
11%		133000 Expense - Administration Allocation Building Control	16,987	1,949	15,038
#DIV/0!		133010 Expense - Building Surveyor Employee Expenses	-	1,173	(1,173)
12%		133 Total Building Control - Operating Expenditure	\$ 27,071	\$ 3,121	\$ - \$ 23,950
133 Building Control - Operating Revenue					
		133100 Revenue - Building Permits	4,000	466	-
		133101 Revenue - BCITF Commissions	50	8	-
		133102 Revenue - BSL Commissions	130	15	-
		133 Total Building Control - Operating Revenue	\$ 4,180	\$ 489	\$ -
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	641	2,109
10%		136008 Expense - Signage, Tourism, Heritage, Information	10,000	995	9,005
40%		136009 Expense - CB Community Bus Expenses	1,500	606	894
23%		136010 Expense - FR Community Bus Expenses	1,000	226	774
100%		136011 Expense - Frankland River CRC Funding	37,000	37,000	-
66%		136090 Expense - Depreciation Other Economic Services	4,000	2,649	1,351
38%		136 Total Other Economic Services - Operating Expenditure	\$ 135,831	\$ 51,246	\$ - \$ 84,585
136 Other Economic Services - Operating Revenue					
		136100 Revenue - Standpipe Water Charges	1,000	120	-
		136106 Revenue - Cranbrook Community Bus Hire	10,000	3,940	-
		136107 Revenue - Frankland River Community Bus Hire	1,500	1,361	-
		136 Total Other Economic Services - Operating Revenue	\$ 12,500	\$ 5,420	\$ -
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE					
			\$ 652,033	\$ 231,978	\$ 5,454
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE					
			\$ 235,036	\$ 122,261	
14 OTHER PROPERTY & SERVICES					
141 Private Works - Operating Expenditure					
11%		141000 Expense - Administration Allocation Private Works	2,014	231	1,783
196%		141001 Expense - Private Works	1,440	2,819	(1,379)
88%		141 Total Private Works - Operating Expenditure	\$ 3,454	\$ 3,050	\$ - \$ 404
141 Private Works - Operating Revenue					
		141100 Revenue - Private Works Income	3,000	15,218	-
		141 Total Private Works - Operating Revenue	\$ 3,000	\$ 15,218	\$ -

% 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
45%	<div><div></div></div>	142001 Expense - Sick Leave - Works Staff	48,999	22,001	-	26,998
40%	<div><div></div></div>	142002 Expense - Annual Leave - Works Staff	137,114	55,384	-	81,730
	<div><div></div></div>	142003 Expense - Long Service Leave - Works Staff	30,000	-	-	30,000
58%	<div><div></div></div>	142004 Expense - Protective Clothing - Works Staff	8,000	4,615	-	3,385
114%	<div><div></div></div>	142005 Expense - Allowances - Works Staff	11,040	12,536	-	(1,496)
	<div><div></div></div>	142008 Expense - Engineering Professional Services	5,000	-	-	5,000
97%	<div><div></div></div>	142009 Expense - Workers Compensation Insurance - Works Staff	64,000	62,332	-	1,668
33%	<div><div></div></div>	142011 Expense - Safety & Risk Management	17,584	5,760	909	11,824
53%	<div><div></div></div>	142012 Expense - Staff Training - Works Staff	20,880	11,105	5,818	9,775
11%	<div><div></div></div>	142014 Expense - Public Holiday - Works Staff	48,999	5,220	-	43,779
82%	<div><div></div></div>	142017 Expense - Wages for Meetings - Works Staff	11,157	9,115	-	2,042
46%	<div><div></div></div>	142019 Expense - Housing Allowance - Works Staff	33,930	15,537	-	18,393
60%	<div><div></div></div>	142020 Expense - Works Employee Expenses	394,134	237,496	-	156,638
	<div><div></div></div>	142022 Expense - Advertising Public Works Overheads	2,000	-	-	2,000
78%	<div><div></div></div>	142024 Expense - Uniform Allowance - Works Staff	8,000	6,211	393	1,789
14%	<div><div></div></div>	142026 Expense - Works Telephones & Allowance	4,300	583	-	3,717
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
31%	<div><div></div></div>	142090 Expense - Depreciation Public Works Overheads	70,000	21,361	-	48,639
56%	<div><div></div></div>	142099 Expense - Overheads Allocated to Works	(920,137)	(511,405)	-	(408,732)
142 Total Public Works Overheads - Operating Expenditure			\$ 91,910	\$ (30,239)	\$ 7,120	\$ 122,149
142 Public Works Overheads - Operating Revenue						
		142100 Revenue - Reimbursements Public Works Overheads	1,000	2,534	-	
		142102 Revenue - Staff Training Funding/Reimbursements	500	-	-	
		142103 Revenue - Self Insurance Bonus Pool	500	-	-	
142 Total Public Works Overheads - Operating Revenue			\$ 2,000	\$ 2,534	\$ -	
143 Plant Operation Costs - Operating Expenditure						
11%	<div><div></div></div>	143000 Expense - Administration Allocation Plant Operation Costs	19,934	2,287	-	17,647
39%	<div><div></div></div>	143001 Expense - Fuel & Oils	260,000	102,023	-	157,977
34%	<div><div></div></div>	143003 Expense - Parts & Repairs	225,000	76,846	13,453	148,154
35%	<div><div></div></div>	143004 Expense - Depot Plant Maintenance	45,125	15,942	-	29,183
68%	<div><div></div></div>	143005 Expense - Insurances & Licences - Plant	42,000	28,639	-	13,361
43%	<div><div></div></div>	143014 Expense - Floating Plant and Loose Tools	20,000	8,576	-	11,424
34%	<div><div></div></div>	143090 Expense - Depreciation - Plant	440,000	149,738	-	290,262
44%	<div><div></div></div>	143099 Expense - Plant Operation Costs Allocated to Works	(1,049,959)	(461,050)	-	(588,909)
143 Total Plant Operation Costs - Operating Expenditure			\$ 2,100	\$ (77,000)	\$ 13,453	\$ 79,100
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	16,050	-	
144 Total Stock Fuels & Oils - Operating Revenue			\$ 30,000	\$ 16,050	\$ -	
146 Salaries & Wages - Operating Expenditure						
		146000 Expense - Gross Salaries & Wages	2,621,806	1,096,942	-	1,524,864
		146001 Expense - Salaries & Wages Allocated to Works	(2,621,806)	(1,096,942)	-	(1,524,864)
30%	<div><div></div></div>	146002 Expense - Workers Compensation Payments	5,000	1,482	-	3,518
30%	<div><div></div></div>	146 Total Salaries & Wages - Operating Expenditure	\$ 5,000	\$ 1,482	\$ -	\$ 3,518
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	\$ (102,707)	\$ 20,574	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE			\$ 42,100	\$ 33,802		
TOTAL OPERATING EXPENDITURE			\$7,352,134	\$3,578,082	\$100,078	
TOTAL OPERATING REVENUE			\$4,608,802	\$3,777,204		