

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2024

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 SEPTEMBER 2024

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	(c)	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,133,275	3,131,773	3,132,619	846	0.03%	
Rates excluding general rates	81,146	81,146	81,174	28	0.03%	
Grants, subsidies and contributions	927,315	358,733	346,722	(12,011)	(3.35%)	
Fees and charges	492,128	202,410	194,349	(8,061)	(3.98%)	
Interest revenue	145,963	39,484	42,419	2,935	7.43%	
Other revenue	120,612	26,628	22,702	(3,926)	(14.74%)	
Profit on asset disposals	200,082	0	2,756	2,756	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss	1,200	300	0	(300)	(100.00%)	
	5,101,721	3,840,474	3,822,741	(17,733)	(0.46%)	
Expenditure from operating activities						
Employee costs	(2,924,290)	(753,676)	(687,465)	66,211	8.79%	
Materials and contracts	(2,296,404)	(512,277)	(457,364)	54,913	10.72%	▲
Utility charges	(153,296)	(38,250)	(39,577)	(1,327)	(3.47%)	
Depreciation	(4,184,210)	(1,046,040)	(1,809,730)	(763,690)	(73.01%)	▼
Finance costs	(30,271)	(66)	(96)	(30)	(45.45%)	
Insurance	(252,365)	(96,002)	(111,058)	(15,056)	(15.68%)	▼
Other expenditure	(129,300)	(50,110)	(30,397)	19,713	39.34%	▲
Loss on asset disposals	(91,500)	(22,872)	(14,525)	8,347	36.49%	
	(10,061,636)	(2,519,293)	(3,150,212)	(630,919)	(25.04%)	
Non cash amounts excluded from operating activities	2(c) 4,098,341	1,069,938	1,822,825	752,887	70.37%	▲
Amount attributable to operating activities	(861,574)	2,391,119	2,495,354	104,235	4.36%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,531,049	534,910	29,469	(505,441)	(94.49%)	▼
Proceeds from disposal of assets	764,602	170,000	144,182	(25,818)	(15.19%)	▼
Proceeds on other loans and receivables - clubs/institutions	8,000	0	500	500	0.00%	
	6,303,651	704,910	174,151	(530,759)	(75.29%)	
Outflows from investing activities						
Payments for property, plant and equipment	(2,949,774)	(601,347)	(429,999)	171,348	28.49%	▲
Payments for construction of infrastructure	(5,419,275)	(126,022)	(210,647)	(84,625)	(67.15%)	▼
Payments for financial assets at fair values through other comprehensive income	(30,000)	(30,000)	(30,000)	0	0.00%	
	(8,399,049)	(757,369)	(670,646)	86,723	11.45%	
Amount attributable to investing activities	(2,095,398)	(52,459)	(496,495)	(444,036)	(846.44%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	708,399	0	0	0	0.00%	
	708,399	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(19,412)	(4,825)	(4,825)	0	0.00%	
Transfer to reserves	(723,514)	0	(30,142)	(30,142)	0.00%	
	(742,926)	(4,825)	(34,967)	(30,142)	(624.73%)	
Amount attributable to financing activities	(34,527)	(4,825)	(34,967)	(30,142)	(624.73%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,991,499	2,991,499	2,998,279	6,780	0.23%	
Amount attributable to operating activities	(861,574)	2,391,119	2,495,354	104,235	4.36%	
Amount attributable to investing activities	(2,095,398)	(52,459)	(496,495)	(444,036)	(846.44%)	▼
Amount attributable to financing activities	(34,527)	(4,825)	(34,967)	(30,142)	(624.73%)	▼
Surplus or deficit after imposition of general rates	0	5,325,334	4,962,171	(363,163)	(6.82%)	

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Actual 30 June 2024	Actual as at 30 September 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6,878,883	8,006,462
Trade and other receivables	175,694	1,314,655
Other financial assets	5,000	4,500
Inventories	40,170	33,350
Other assets	196,553	56,234
TOTAL CURRENT ASSETS	7,296,300	9,415,201
NON-CURRENT ASSETS		
Trade and other receivables	49,937	49,937
Other financial assets	75,878	105,878
Property, plant and equipment	22,272,473	22,182,469
Infrastructure	211,337,152	210,106,886
Right-of-use assets	25,282	20,516
TOTAL NON-CURRENT ASSETS	233,760,722	232,465,686
TOTAL ASSETS	241,057,022	241,880,887
CURRENT LIABILITIES		
Trade and other payables	143,230	116,979
Other liabilities	279,412	432,356
Lease liabilities	19,412	14,587
Employee related provisions	468,342	468,342
TOTAL CURRENT LIABILITIES	910,396	1,032,264
NON-CURRENT LIABILITIES		
Lease liabilities	6,542	6,542
Employee related provisions	70,435	70,435
Other provisions	441,640	441,640
TOTAL NON-CURRENT LIABILITIES	518,617	518,617
TOTAL LIABILITIES	1,429,013	1,550,881
NET ASSETS	239,628,009	240,330,006
EQUITY		
Retained surplus	76,742,471	77,414,323
Reserve accounts	3,558,539	3,588,683
Revaluation surplus	159,326,999	159,326,999
TOTAL EQUITY	239,628,009	240,330,005

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

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 October 2024

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.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2024	30 June 2024	30 September 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	3,639,857	6,878,883	8,006,462
Trade and other receivables	192,962	175,694	1,314,655
Other financial assets	0	5,000	4,500
Inventories	38,580	40,170	33,350
Other assets	184,886	196,553	56,234
	<u>4,056,285</u>	<u>7,296,300</u>	<u>9,415,201</u>
Less: current liabilities			
Trade and other payables	(164,705)	(143,230)	(116,979)
Other liabilities	0	(279,412)	(432,356)
Lease liabilities	(6,542)	(19,412)	(14,587)
Employee related provisions	(455,566)	(468,342)	(468,342)
Other provisions	(42,776)	0	0
	<u>(669,589)</u>	<u>(910,396)</u>	<u>(1,032,264)</u>
Net current assets	3,386,696	6,385,904	8,382,937
Less: Total adjustments to net current assets	2(b) (3,386,696)	(3,387,625)	(3,420,766)
Closing funding surplus / (deficit)	0	2,998,279	4,962,171

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(3,573,653)	(3,558,539)	(3,588,681)
Less: Financial assets at amortised cost - self supporting loans	0	(5,000)	(4,500)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	6,542	19,412	14,587
- Current portion of employee benefit provisions held in reserve	180,415	156,502	157,828
Total adjustments to net current assets	2(a) (3,386,696)	(3,387,625)	(3,420,766)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	30 September 2024	30 September 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(200,082)	0	(2,756)
Less: Fair value adjustments to financial assets at amortised cost	(1,200)	(300)	0
Add: Loss on asset disposals	91,500	22,872	14,525
Add: Depreciation	4,184,210	1,046,040	1,809,730
Movement in current employee provisions associated with restricted cash	23,913	1,326	1,326
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	(5,000)	(5,000)	0
- Receivables for employee related provisions	(5,000)	(5,000)	0
- Employee provisions	10,000	10,000	0
Total non-cash amounts excluded from operating activities	4,098,341	1,069,938	1,822,825

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 local governments' operational cycle.

FM Reg 34 (2)(b) **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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description

Expenditure from operating activities

Materials and contracts

A number of accounts make up this variance below the YTD budget. Main variances are professional services \$30k, local laws \$8k, animal control \$8k, fire mitigation project \$8k over, road maintenance \$60k over, fuel and plant operating costs \$59k.

Depreciation

Review of depreciation following the latest asset revaluations has resulted in a significant increase. This review was undertaken after budget adoption and will be a permanent variance.

Insurance

Property insurance adjustment received - increase of \$31k for year.

Other expenditure

Timing variance - multiple minor variances. Waiting on invoices for community grants.

Non cash amounts excluded from operating activities

Variance due to depreciation (refer above)

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

Timing of funding for capital projects, LRCI and roads.

Proceeds from disposal of assets

Proceeds on sale of truck CB09 less than budgeted, Timing of remaining plant replacement program.

Outflows from investing activities

Payments for property, plant and equipment

Timing of plant replacement program - underway

Payments for construction of infrastructure

Timing of Capital Roads Program.

	Var. \$	Var. %	
	\$	%	
	54,913	10.72%	▲
	(763,690)	(73.01%)	▼
		Permanent	
	(15,056)	(15.68%)	▼
	19,713	39.34%	▲
		Timing	
	752,887	70.37%	▲
	(505,441)	(94.49%)	▼
	(25,818)	(15.19%)	▼
	171,348	28.49%	▲
	(84,625)	(67.15%)	▼

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.99 M	\$2.99 M	\$3.00 M	\$0.01 M
Closing	\$0.00 M	\$5.33 M	\$4.96 M	(\$0.36 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.01 M	% of total
Unrestricted Cash	\$4.42 M	55.2%
Restricted Cash	\$3.59 M	44.8%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.12 M	% Outstanding
Trade Payables	\$0.10 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.18 M	% Collected
Rates Receivable	\$1.14 M	64.3%
Trade Receivable	\$0.18 M	% Outstanding
Over 30 Days		31.8%
Over 90 Days		10.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.86 M)	\$2.39 M	\$2.50 M	\$0.10 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$3.13 M	% Variance
YTD Actual	\$3.13 M	0.0%
YTD Budget	\$3.13 M	

Grants and Contributions		
	\$0.35 M	% Variance
YTD Actual	\$0.35 M	(3.6%)
YTD Budget	\$0.36 M	

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$0.19 M	% Variance
YTD Actual	\$0.19 M	(4.0%)
YTD Budget	\$0.20 M	

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)
(\$2.10 M)	(\$0.05 M)	(\$0.50 M)	(\$0.44 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.14 M	%
YTD Actual	\$0.14 M	
Adopted Budget	\$0.76 M	(81.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$0.21 M	% Spent
YTD Actual	\$0.21 M	
Adopted Budget	\$5.42 M	(96.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$0.03 M	% Received
YTD Actual	\$0.03 M	
Adopted Budget	\$5.53 M	(99.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.03 M)	(\$0.00 M)	(\$0.03 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$3.59 M
Net Movement	\$0.03 M

Refer to 4 - Cash Reserves

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

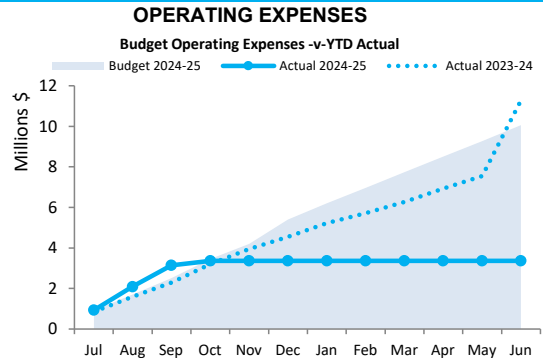
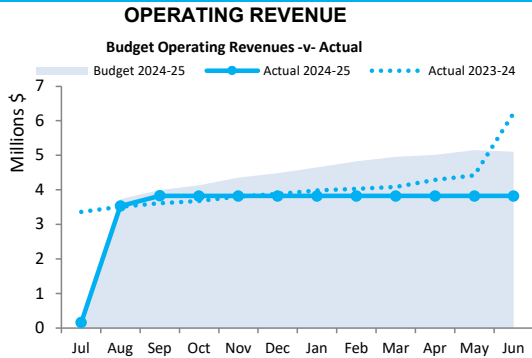
Refer to Note 10 - Lease Liabilities

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

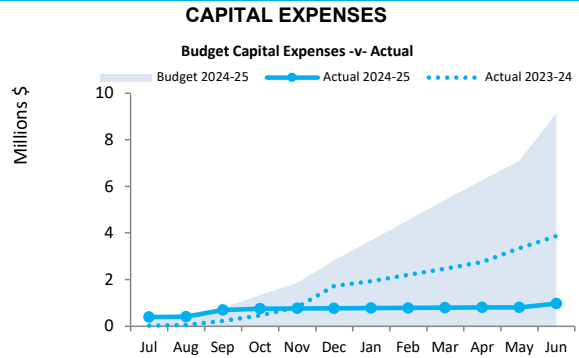
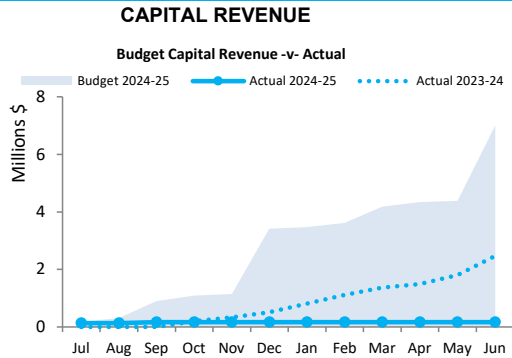
**SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



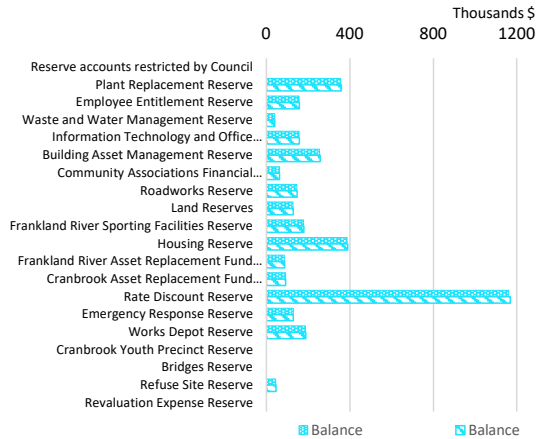
INVESTING ACTIVITIES



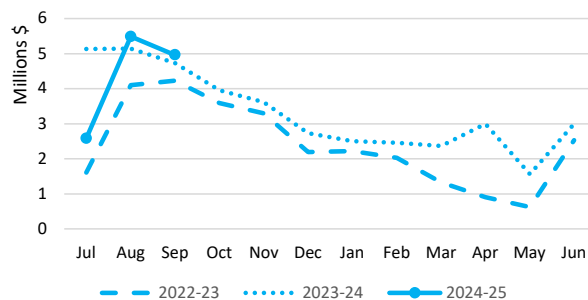
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

SHIRE OF CRANBROOK
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	2,977,043		2,977,043	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	930,075		930,075	Bendigo	1.45%	At Call
Municipal - Term Deposit 2	Cash and cash equivalents	510,012		510,012	Bendigo	3.50%	1/06/2024
Cash On Hand	Cash and cash equivalents	650		650	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	366,569	366,569	Bendigo	1.45%	At Call
Reserve Term Deposit	Cash and cash equivalents	0	1,535,652	1,535,652	Bendigo	3.50%	28/12/2024
Reserve - Term Deposit 5	Cash and cash equivalents	0	514,543	514,543	Bendigo	1.24%	1/12/2024
Reserve - Term Deposit 6	Cash and cash equivalents	0	513,999	513,999	Bendigo	3.50%	1/11/2024
Reserve - Term Deposit 7	Cash and cash equivalents	0	657,918	657,918	Bendigo	3.50%	1/11/2024
Total		4,417,780	3,588,681	8,006,461			
Comprising							
Cash and cash equivalents		4,417,780	3,588,681	8,006,461			
		4,417,780	3,588,681	8,006,461			

KEY INFORMATION

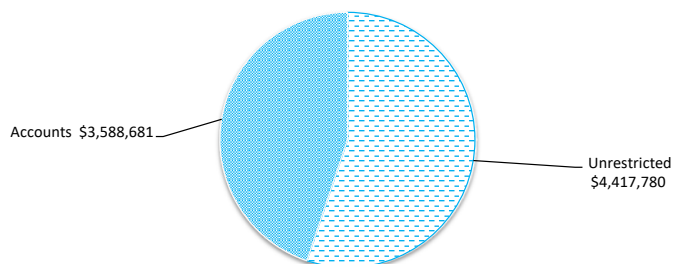
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant Replacement Reserve	356,226	8,906	(49,900)	315,232	356,226	3,014	0	359,240
Employee Entitlement Reserve	156,502	53,913	(30,000)	180,415	156,502	1,326	0	157,828
Waste and Water Management Reserve	39,495	10,987	0	50,482	39,495	332	0	39,827
Information Technology and Office Equipment Re:	155,828	103,896	(20,000)	239,724	155,828	1,326	0	157,154
Building Asset Management Reserve	254,674	6,367	(89,525)	171,516	254,674	2,170	0	256,844
Community Associations Financial assistance Res:	62,161	9,554	(30,000)	41,715	62,161	512	0	62,673
Roadworks Reserve	145,888	53,647	0	199,535	145,888	1,236	0	147,124
Land Reserves	127,632	3,191	0	130,823	127,632	1,085	0	128,717
Frankland River Sporting Facilities Reserve	177,956	4,449	0	182,405	177,956	1,507	0	179,463
Housing Reserve	386,382	9,660	0	396,042	386,382	3,286	0	389,668
Frankland River Asset Replacement Fund (Bowlin	86,057	7,151	0	93,208	86,057	723	0	86,780
Cranbrook Asset Replacement Fund (Bowling Gre	91,257	7,281	0	98,538	91,257	784	0	92,041
Rate Discount Reserve	1,159,333	185,533	(219,974)	1,124,892	1,159,333	9,808	0	1,169,141
Emergency Response Reserve	128,000	13,200	0	141,200	128,000	1,085	0	129,085
Works Depot Reserve	186,564	4,664	(150,000)	41,228	186,564	1,567	0	188,131
Cranbrook Youth Precinct Reserve	0	0	0	0	0	0	0	0
Bridges Reserve	0	200,000	(119,000)	81,000	0	0	0	0
Refuse Site Reserve	44,584	16,115	0	60,699	44,584	381	0	44,965
Revaluation Expense Reserve	0	25,000		25,000	0	0	0	0
	3,558,538	723,514	(708,399)	3,573,653	3,558,539	30,142	0	3,588,681

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	1,092,414	64,724	14,878	(49,846)
Furniture and equipment	36,000	0	0	0
Plant and equipment	1,821,360	536,623	415,121	(121,502)
Acquisition of property, plant and equipment	2,949,774	601,347	429,999	(171,348)
Infrastructure - roads	5,270,978	0	128,668	128,668
Infrastructure - Other	148,297	126,022	81,979	(44,043)
Acquisition of infrastructure	5,419,275	126,022	210,647	(258,071)
Total of PPE and Infrastructure.	8,369,049	727,369	640,646	(479,265)
Total capital acquisitions	8,369,049	727,369	640,646	(429,419)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,531,049	534,910	29,469	(505,441)
Other (disposals & C/Fwd)	764,602	170,000	144,182	(25,818)
Reserve accounts				
Plant Replacement Reserve	49,900		0	0
Employee Entitlement Reserve	30,000		0	0
Information Technology and Office Equipment Reserve	20,000		0	0
Building Asset Management Reserve	89,525		0	0
Community Associations Financial assistance Reserves	30,000		0	0
Rate Discount Reserve	219,974		0	0
Works Depot Reserve	150,000		0	0
Bridges Reserve	119,000		0	0
Contribution - operations	1,364,999	22,459	466,995	444,536
Capital funding total	8,369,049	727,369	640,646	(86,723)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

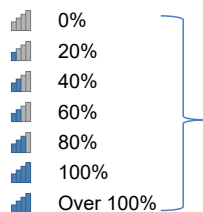
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

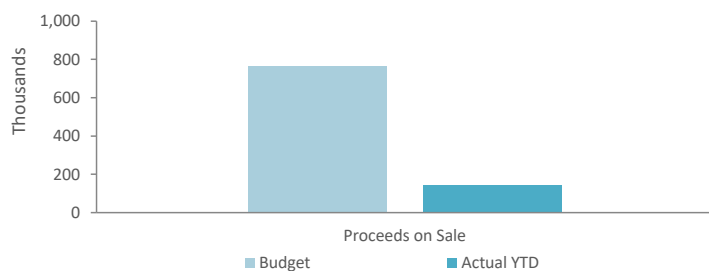


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - Specialised					
	051200 Capital Expense - Buildings - Fire Shed	684,410	0	0	0
	111200 Capital Expense - Frankland River Hall Major Maintenance	199,100	50,000	12,702	37,298
	111207 Capital Expense - Buildings - Unicap Hall	39,525	9,879	0	9,879
	111208 Capital Expense - Cranbrook Regional Community Hub Development/Major Maintenance	19,379	4,845	2,175	2,670
	121214 Capital Expense - Depot Upgrade Cranbrook - Buildings	150,000	0	0	0
		0	0	0	0
	Buildings - Specialised Total	1,092,414	64,724	14,878	49,846
Furniture & Equipment					
	042204 Capital Expense - Major Office Equipment	16,000	0	0	0
	042208 Capital Expense - Admin Centre Telephone System Upgrade	20,000	0	0	0
	Furniture & Equipment Total	36,000	0	0	0
Plant & Equipment					
	042212 Capital Expense - Admin Vehicles	150,500	0	0	0
	123200 PLANT - Light Plant & Equipment (Capital)	243,996	60,999	0	60,999
	123201 PLANT - Heavy Plant & Equipment (Capital)	1,426,864	475,624	415,121	60,503
	Plant & Equipment Total	1,821,360	536,623	415,121	121,502
Infrastructure - Roads					
	RG003 Capital Expense - Salt River Road	276,000	0	11,086	(11,086)
	RG007 Capital Expense - Shamrock Road	270,000	0	9,817	(9,817)
	RG523 Capital Expense - Wingebellup Road	290,000	0	42,406	(42,406)
	RG531 Capital Expense - Cranbrook Frankland Road	270,000	0	43,708	(43,708)
	RG560 Capital Expense - Kojonup Frankland Road	80,000	0	19,208	(19,208)
	RG560A Capital Expense - Kojonup Frankland Road	285,000	0	833	(833)
	CF013 Capital Expense - Bokerup Road	120,000	0	0	0
	CF024 Capital Expense - Newton Road	60,000	0	0	0
	AU001 Capital Expense - Yeriminup Road	356,087	0	0	0
	AU047 Capital Expense - Boyup Brook Cranbrook Road	356,086	0	1,610	(1,610)
	LR125 Capital Expense - Gardiner Street, Cranbrook	107,805	0	0	0
	CR001 Capital Expense - Commodity Route - Yeriminup Road	150,000	0	0	0
	SF001 Capital Expense - Yeriminup Road - Secondary Freight Network Funded	2,650,000	0	0	0

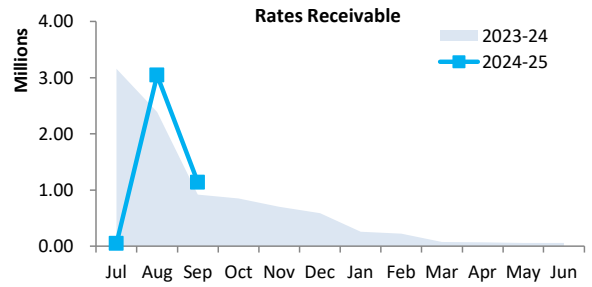
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
CB1	CEO vehicle	43,000	50,000	7,000	0	0	0	0	0	0
CB01	MOW vehicle	48,000	40,000	0	(8,000)	0	0	0	0	0
CB6	CDO vehicle	28,000	35,000	7,000	0	0	0	0	0	0
CB06	WS Utility	44,432	49,932	5,500	0	0	0	0	0	0
CB04	Gardens Utility	34,664	37,164	2,500	0	0	0	0	0	0
CB08	Ranger Utility	39,665	40,165	500	0	0	0	0	0	0
CB05	Works Utility	36,571	41,071	4,500	0	0	0	0	0	0
007FR	Gardens Utility	35,164	38,164	3,000	0	0	0	0	0	0
CB09	Daf 8x4 tipping truck	132,500	170,000	37,500	0	132,707	118,182	0	(14,525)	0
CB02	Isuzu 4.5T T/Top (Maintenance)	15,924	33,924	18,000	0	0	0	0	0	0
CB007	FUSO S/Tipper	38,000	100,000	62,000	0	0	0	0	0	0
CB009	Canter Crew Cab	26,000	28,182	2,182	0	0	0	0	0	0
CB004	CAT Rubber Tyred Roller	55,500	26,000	0	(29,500)	0	0	0	0	0
CB013	Toro Ground Master 360	5,600	20,000	14,400	0	0	0	0	0	0
	FAI Tree Mulcher	0	10,000	10,000	0	0	0	0	0	0
CB1347	Allroads Float	66,000	35,000	0	(31,000)	0	0	0	0	0
006FR	Frankland River Community Bus (Ford)	7,000	10,000	3,000	0	0	0	0	0	0
CB293	Ammann Roller			0	0	23,244	26,000	2,756		0
		656,020	764,602	200,082	(91,500)	155,951	144,182	2,756	(14,525)	



7 RECEIVABLES

Rates receivable	30 Jun 2024	30 Sep 2024
Opening arrears previous year	\$ 27,318	\$ 56,016
Levied this year	2,657,981	3,132,619
Less - collections to date	(2,629,283)	(2,050,764)
Net rates collectable	56,016	1,137,871
% Collected	97.9%	64.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,522)	105,153	3,553	29,442	15,387	152,013
Percentage	(1.0%)	69.2%	2.3%	19.4%	10.1%	
Balance per trial balance						
Trade receivables						152,013
GST receivable						799
Receivables for employee related provisions						23,972
Total receivables general outstanding						176,784

Amounts shown above include GST (where applicable)

KEY INFORMATION

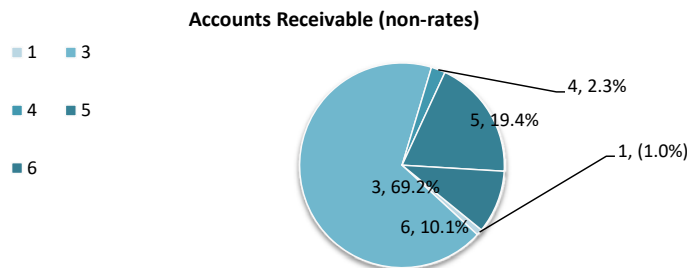
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Loans receivable - clubs/institutions	5,000	0	(500)	4,500
Inventory				
Inventories - fuel and materials	40,170	0	(6,820)	33,350
Other assets				
Accrued income	196,553	0	(140,319)	56,234
Total other current assets	241,723	0	(147,639)	94,084

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	(566)	7,426	0	0	0	6,860
Percentage	(8.3%)	108.3%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						104,612
ATO liabilities						1,253
Other payables						11,114
Total payables general outstanding						116,979

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 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
CESM vehicle lease		25,954	0	0	(4,825)	(19,412)	21,129.22	6,542	(96)	(271)
Total		25,954	0	0	(4,825)	(19,412)	21,129.22	6,542	(96)	(271)
Current lease liabilities		19,412					14,587.00			
Non-current lease liabilities		6,542					6,542.00			
		25,954					21,129.00			

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.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 September 2024 \$
Other liabilities						
Grant/contributions liabilities		279,412	0	473,159	(320,215)	432,356
Total other liabilities		279,412	0	473,159	(320,215)	432,356
Employee Related Provisions						
Provision for annual leave		258,701	0	0	0	258,701
Provision for long service leave		166,865	0	0	0	166,865
Other employee leave provisions		42,776	0	0	0	42,776
Total Provisions		468,342	0	0	0	468,342
Total other current liabilities		747,754	0	473,159	(320,215)	900,698

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	30 Sep 2024	Liability	Budget Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grants - General Purpose	0	0	0	0	0	192,690	48,172	36,920
Financial Assistance Grants - Road Component	0	0	0	0	0	136,140	34,035	19,057
DFES Local Government Grant Scheme	0	27,668.75	(25,071)	2,598	2,598	110,675	27,669	25,071
DFES Mitigation Activity Fund - Round 2	2,500	0	(2,500)	0	0	26,000	0	2,500
Youth Week 2024-2025	0	0	0	0	0	1,000	0	0
Communities Funding 2024-2025	0	0	0	0	0	1,000	0	0
Seniors Activities - Age Friendly Communities 2024-2025	0	0	0	0	0	1,000	249	0
Seniors Project Funding	0	0	0	0	0	1,000	249	0
Council of the Aging - Exercise Program	3,949	0	(1,500)	2,449	2,449	3,949	987	1,500
0-4 Grant 2024-2025	0	0	0	0	0	1,000	0	0
Afterschool Care Program	47,165	0	(6,656)	40,509	40,509	47,165	11,790	6,656
Thank a Volunteer Grant 2024-2025	0	0	0	0	0	1,000	249	0
Disaster Risk Fund 2023 - Cranbrook Stormwater Drainage Design	35,000	0	(14,928)	20,072	20,072	70,000	0	14,928
Childrens Book Week Grant	0	0	0	0	0	1,650	411	0
Local Government Heritage Consultancy Grant	2,288	0	0	2,288	2,288	2,288	570	0
Main Roads WA Direct Grant	0	240,091	(240,091)	0	0	202,850	202,850	240,091
	90,902	267,760	(290,746)	67,916	67,916	799,407	327,231	346,722
Contributions								
CESM Reimbursement	0	0	0	0	0	129,957	32,489	0
Main Roads WA - Street Lighting	0	0	0	0	0	1,900	0	0
	0	0	0	0	0	131,857	32,489	0
TOTALS	90,902	267,760	(290,746)	67,916	67,916	931,264	359,720	346,722

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024			30 Sep 2024	30 Sep 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Cranbrook Fire Shed	0	0	0	0	0	634,410	0	0
Cranbrook Daycare/Playgroup shade shelter - LRCI 4A	0	0	0	0	0	19,379	11,781	0
Frankland River Hall Major Maintenance - LRCI 4A	119,100	0	0	119,100	119,100	199,100	42,839	12,702
Frankland River - Playground, Caravan Park, Pumptrack Pathways - LRCI 4A	16,200	0	0	16,200	16,200	20,208	5,052	0
Frankland River - Median Strip Plantings & Community Gardens - LRCI 4A	0	0	0	0	0	42,200	10,550	0
Wingebellup Rd shared pathway & Rocky Gully/Frankland Rd intersection upgrades - LRCI 4A	0	0	0	0	0	57	14	0
Cranbrook Info Bay landscaping improvements and playground drainage - LRCI 4A	0	0	0	0	0	5,862	1,464	0
Cranbrook & Frankland River Entrance Statements - LRCI 4A	0	0	0	0	0	19,344	0	0
Gardiner Street - LRCIP 4B Funded	24,837	26,015	(12,702)	38,150	38,150	107,232	0	0
WA Bicycle Network	16,767	0	(16,767)	0	0	40,417	15,000	16,767
RRG - Salt River Road - widen bitumen edges and seal	0	0	0	0	0	184,000	46,000	0
RRG - Shamrock Road - widen bitumen edges and seal	0	0	0	0	0	180,000	45,000	0
RRG - Wingebellup Road - widen bitumen edges and seal	0	0	0	0	0	193,333	48,333	0
RRG - Cranbrook Frankland Road	0	0	0	0	0	180,000	45,000	0
RRG - Kojonup Frankland Road - widen bitumen edges and seal	0	0	0	0	0	53,333	13,333	0
RRG - Kojonup Frankland Road - widen bitumen edges and seal	0	0	0	0	0	190,000	47,500	0
R2R - Yeriminup Road - resheet	0	179,384	0	179,384	179,384	356,087	118,694	0
R2R - Boyup Brook Cranbrook Road - resheet	0	0	0	0	0	356,086	59,349	0
SFN - Yeriminup Road	0	0	0	0	0	2,650,000	0	0
CR - Yeriminup Road - drains & shoulders	0	0	0	0	0	100,000	25,000	0
	176,904	205,399	(29,469)	352,834	352,834	5,531,047	534,909	29,469

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

14 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Financial Assistance Grant adjustment	04092023	Operating revenue		48,120		48,120
Local Roads Grant adjustment	04092023	Operating revenue		39,917		88,037
Frankland River Caravan Park	04092023	Operating expenses			(10,000)	78,037
Building Surveyor employee costs	04092023	Operating expenses		6,084		84,121
Building Surveyor contract costs	04092023	Operating expenses			(10,084)	74,037
Contract EHO costs	04092023	Operating expenses			(8,000)	66,037
Contract financial services	04092023	Operating expenses			(10,000)	56,037
Legal expenses	04092023	Operating expenses			(10,000)	46,037
Professional Services	04092023	Operating expenses			(46,037)	0
Transfer to Roadworks Reserve	05122023	Capital expenses		9,800		9,800
Bridge Program Works	05122023	Capital expenses			(9,800)	0
Interest revenue	06032024	Operating revenue		5,500		5,500
Interest revenue	06032024	Operating revenue		1,500		7,000
Election expenses	06032024	Operating expenses			(21,980)	(14,980)
Councillor meeting fees	06032024	Operating expenses			(10,000)	(24,980)
UPS and switch replacement for phone system	06032024	Operating expenses			(7,850)	(32,830)
Contract financial services	06032024	Operating expenses		10,000		(22,830)
Admin advertising	06032024	Operating expenses		5,000		(17,830)
Office equipment	06032024	Operating expenses		5,000		(12,830)
Profit on sale	06032024	Operating revenue	10,584			(12,830)
Purchase of admin vehicles	06032024	Capital expenses		71,283		58,453
Proceeds on sale of admin vehicles	06032024	Capital revenue			(13,506)	44,947
Additional transfers from employee entitlements reser	06032024	Capital revenue		50,937		95,884
Revaluation costs	06032024	Operating expenses		22,827		118,711
Professional services	06032024	Operating expenses		20,000		138,711
Adjustment MAF carryover 22/23	06032024	Operating expenses		25,892		164,603
MAF expenditure 2023/2024	06032024	Operating expenses			(47,000)	117,603
MAF revenue 23/24	06032024	Operating revenue		47,000		164,603
Adjustment MAF carryover 22/23	06032024	Operating revenue			(27,932)	136,671
Cranbrook fire shed expenditure	06032024	Capital expenses		1,920,000		2,056,671
Cranbrook fire shed - move to reserves	06032024	Capital expenses			(50,000)	2,006,671
Cranbrook fire shed - grant income	06032024	Operating revenue			(1,870,000)	136,671
Ranger services - less due to AMOW	06032024	Operating expenses		30,000		166,671
CCTV grant expenditure	06032024	Capital expenses		40,000		206,671
CCTV grant income	06032024	Operating revenue			(40,000)	166,671
Tenterden event - funds not required	06032024	Operating expenses		5,000		171,671
Seniors project funding	06032024	Operating expenses			(1,000)	170,671
Seniors Grant	06032024	Operating expenses			(6,860)	163,811
Seniors project expenditure	06032024	Operating revenue		1,000		164,811
Seniors Grant	06032024	Operating revenue		6,860		171,671
Thank a volunteer grant funding	06032024	Operating expenses			(1,000)	170,671
Thank a volunteer grant expenditure	06032024	Operating revenue		1,000		171,671
Fit out of unit for Police	06032024	Operating expenses			(10,000)	161,671
Waste Sites - additional labour costs	06032024	Operating expenses			(5,389)	156,282
Tip fence	06032024	Capital expenses		30,000		186,282
Cemetery - less labour and materials	06032024	Operating expenses		7,549		193,831
Unmarked graves	06032024	Operating expenses			(3,000)	190,831
Tenterden Hall maint not LGGS eligible	06032024	Operating expenses			(3,530)	187,301
Unicup Hall Maintenance - pest and electricity	06032024	Operating expenses			(4,000)	183,301
Lake Nunijup toilet block completed	06032024	Capital expenses		13,500		196,801
CB parks and gardens	06032024	Operating expenses			(44,757)	152,044
FR parks and gardens	06032024	Operating expenses			(28,934)	123,110
Frederick Square	06032024	Operating expenses			(21,865)	101,245
Bins at CB Playground	06032024	Operating expenses			(1,000)	100,245
FR Oval Goal Posts	06032024	Capital expenses			(12,126)	88,119
Childrens book Council Grant	06032024	Operating expenses			(1,650)	86,469
Childrens book Council Grant	06032024	Operating revenue		1,650		88,119
Heritage Grant expenditure	06032024	Operating expenses			(9,150)	78,969
Australia Day Grant	06032024	Operating revenue			(2,000)	76,969
Heritage Grant	06032024	Operating revenue		4,575		81,544
Road maintenance	06032024	Operating expenses			(57,574)	23,970
Profit on sale of plant and equipment	06032024	Operating revenue	8,482			23,970
Purchase of mow vehicle and utilities	06032024	Capital expenses			(9,097)	14,873
Purchase heavy plant	06032024	Capital expenses		11,997		26,870
Sales of passenger vehicle to reserves	06032024	Capital expenses			(52,047)	(25,177)
Proceeds on sale of vehicles	06032024	Capital revenue				(25,177)
Proceeds on sale of heavy plant	06032024	Capital revenue			(53,827)	(79,004)
Transfer from reserves	06032024	Capital revenue		25,450		(53,554)
Loss on sale of assets	06032024	Operating expenses				(53,554)
Airstrip Upgrade	06032024	Capital expenses			(25,663)	(79,217)
Great Southern Treasures	06032024	Operating expenses			(2,000)	(81,217)
Events budget	06032024	Operating expenses		2,500		(78,717)
CB Caravan Park charges	06032024	Operating revenue		20,000		(58,717)
FR Caravan Park charges	06032024	Operating revenue		15,000		(43,717)
Contract building surveyor	06032024	Operating expenses		5,084		(38,633)
Building surveyor - employee expenses	06032024	Operating expenses			(5,084)	(43,717)
Private works expenditure	06032024	Operating expenses			(13,560)	(57,277)
Private works income	06032024	Operating revenue		22,000		(35,277)
Training - works	06032024	Operating revenue			(10,000)	(45,277)
Increase to equity share in LG House Trust	06032024	Operating revenue	1,261			(45,277)
movement in surplus	06032024	Opening surplus(deficit)		45,277		(0)
Transfer from Reserves	06062024	Capital revenue			(39,801)	(39,801)
Community Grant Round 2023	06062024	Operating expenses		276		(39,525)
Unicup Hall Maintenance	06062024	Operating expenses			(3,210)	(42,735)
Unicup Hall Upgrades	06062024	Capital expenses		42,735		(0)
				2,620,313	(2,620,313)	(0)