

MONTHLY FINANCIAL REPORT

2023-2024



SEPTEMBER 2023

SHIRE OF COCOS (KEELING) ISLANDS

MONTHLY FINANCIAL REPORT

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

For the period ended

30 September 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

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

SHIRE OF COCOS (KEELING) ISLANDS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

		Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance*	Variance*	Var.
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	7	553,855	553,855	505,255	503,553	(1,702)	(0.34%)	
Grants, subsidies and contributions	8	5,579,600	5,588,300	2,620,653	2,468,860	(151,793)	(5.79%)	
Fees and charges		2,061,506	2,061,506	972,798	907,367	(65,431)	(6.73%)	
Interest revenue		169,553	169,553	41,950	74,162	32,212	76.79%	▲
Other revenue		26,231	1,604,831	443,194	400,668	(42,526)	(9.60%)	
Profit on asset disposals	5	875	875	0	0	0	0.00%	
		8,391,620	9,978,920	4,583,850	4,354,610	(229,240)	(5.00%)	
Expenditure from operating activities								
Employee costs		(4,382,881)	(4,393,017)	(1,007,770)	(856,797)	150,973	14.98%	▲
Materials and contracts		(2,014,282)	(2,022,982)	(616,240)	(335,738)	280,502	45.52%	▲
Utility charges		(48,361)	(48,361)	(22,949)	(9,104)	13,845	60.33%	
Depreciation		(1,399,290)	(1,399,290)	(352,696)	0	352,696	100.00%	▲
Finance costs		(822)	(822)	(231)	0	231	100.00%	
Insurance		(178,851)	(178,851)	(91,931)	(89,257)	2,674	2.91%	
Other expenditure		(990,087)	(979,951)	(396,770)	(170,186)	226,584	57.11%	▲
Loss on asset disposals	5	(2,379)	(2,379)	0	0	0	0.00%	
		(9,016,953)	(9,025,653)	(2,488,587)	(1,461,082)	1,027,505	41.29%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,416,278	1,416,278	352,696	5,249	(347,447)	(98.51%)	▼
Amount attributable to operating activities		790,945	2,369,545	2,447,959	2,898,777	450,818	18.42%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	9	847,763	547,763	152,231	120,000	(32,231)	(21.17%)	▼
Proceeds from disposal of assets	5	1,500	1,500	0	42,591	42,591	0.00%	
		849,263	549,263	152,231	162,591	10,360	6.81%	
Outflows from investing activities								
Payments for property, plant and equipment	4	(1,756,299)	(1,814,499)	(680,314)	(477,614)	202,700	29.80%	▲
Payments for construction of infrastructure	4	(553,651)	(553,651)	(157,203)	(59,862)	97,341	61.92%	▲
		(2,309,950)	(2,368,150)	(837,517)	(537,476)	300,041	35.83%	
Amount attributable to investing activities		(1,460,687)	(1,818,887)	(685,286)	(374,885)	310,401	45.30%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	3	1,797,263	2,380,763	0	0	0	0.00%	
		1,797,263	2,380,763	0	0	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities		(11,902)	(11,902)	0	0	0	0.00%	
Transfer to reserves	3	(1,817,590)	(3,629,690)	(472,656)	(397,020)	75,636	16.00%	▲
Amount attributable to financing activities		(32,229)	(1,260,829)	(472,656)	(397,020)	75,636	16.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		701,971	710,171	710,171	750,817	40,646	5.72%	
Amount attributable to operating activities		790,945	2,369,545	2,447,959	2,898,777	450,818	18.42%	▲
Amount attributable to investing activities		(1,460,687)	(1,818,887)	(685,286)	(374,885)	310,401	45.30%	▲
Amount attributable to financing activities		(32,229)	(1,260,829)	(472,656)	(397,020)	75,636	16.00%	▲
Surplus or deficit after imposition of general rates		0	0	2,000,188	2,877,689	877,501	43.87%	▲

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 COCOS (KEELING) ISLANDS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary Information	30 June 2023	This time last year	30 September 2023
		\$		\$
CURRENT ASSETS				
Cash and cash equivalents	2	4,531,332	5,943,435	6,093,557
Trade and other receivables	6	291,197	343,203	1,015,640
Inventories		37,054	32,751	48,620
Other assets		73,291	26,997	43,862
TOTAL CURRENT ASSETS		4,932,874	6,346,386	7,201,679
NON-CURRENT ASSETS				
Property, plant and equipment		14,112,324	12,921,717	14,589,937
Infrastructure		10,045,687	10,298,889	10,105,549
Right-of-use assets		41,419	47,178	41,419
Intangible assets		5,000	0	5,000
TOTAL NON-CURRENT ASSETS		24,204,430	23,267,785	24,741,905
TOTAL ASSETS		29,137,304	29,614,170	31,943,584
CURRENT LIABILITIES				
Trade and other payables		461,313	164,341	82,107
Other liabilities		155,987	436,109	285,355
Lease liabilities		11,902	10,914	11,902
Employee related provisions		518,767	413,149	518,767
TOTAL CURRENT LIABILITIES		1,147,969	1,024,512	898,131
NON-CURRENT LIABILITIES				
Lease liabilities		29,897	39,326	29,897
Employee related provisions		61,037	47,266	61,037
TOTAL NON-CURRENT LIABILITIES		90,934	86,592	90,934
TOTAL LIABILITIES		1,238,903	1,111,105	989,065
NET ASSETS		27,898,401	28,503,066	30,954,519
EQUITY				
Retained surplus		15,317,394	15,342,190	17,976,492
Reserve accounts	3	3,390,613	3,741,543	3,787,633
Revaluation surplus		9,190,394	9,419,333	9,190,394
TOTAL EQUITY		27,898,401	28,503,066	30,954,519

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to these financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 October 2023

SHIRE OF COCOS (KEELING) ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	2	3,785,849	4,531,332	6,093,557
Trade and other receivables		639,489	291,197	1,015,640
Inventories		41,668	37,054	48,620
Other assets		24,397	73,291	43,862
		4,491,403	4,932,874	7,201,679
Less: current liabilities				
Trade and other payables		(227,077)	(461,313)	(82,107)
Other liabilities		(159,295)	(155,987)	(285,355)
Lease liabilities		(11,902)	(11,902)	(11,902)
Employee related provisions		(413,148)	(518,767)	(518,767)
		(811,422)	(1,147,969)	(898,131)
Net current assets		3,679,981	3,784,905	6,303,548
Less: Total adjustments to net current assets	Note 2(b)	(2,978,010)	(3,034,088)	(3,425,859)
Closing funding surplus / (deficit)		701,971	750,817	2,877,689

(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*.

		Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	5	(875)	0	0
Add: Loss on asset disposals	5	2,379	0	0
Add: Depreciation		1,399,290	352,696	0
Movement in current employee provisions associated with restricted cash		15,484	0	5,249
Total non-cash amounts excluded from operating activities		1,416,278	352,696	5,249

(b) 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.

		Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	3	(3,334,534)	(3,390,613)	(3,787,633)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of lease liabilities		11,902	11,902	11,902
- Current portion of employee benefit provisions held in reserve	3	344,622	344,623	349,872
Total adjustments to net current assets	Note 2(a)	(2,978,010)	(3,034,088)	(3,425,859)

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 COCOS (KEELING) ISLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	Timing / Permanent	Explanation of variances
Opening funding surplus / (deficit)	\$ 40,646	5.72%		
Revenue from operating activities				
Rates	(1,702)	(0.34%)		
Operating grants, subsidies and contributions	(151,793)	(5.79%)	Timing	Refer Note.8 for details on Operating Grants.
Fees and charges	(65,431)	(6.73%)	Permanent / Timing	Private works income lower than budgeted (\$41k) Transfer Station Gate Fees income lower than budgeted YTD (\$59k) Container Park income - missed in budget \$23k. Lease/rental income higher than budgeted \$12k (timing).
Interest earnings	32,212	76.79%	▲ Permanent	Improved interest rates on term deposits and cash at bank
Other revenue	(42,526)	(9.60%)	Timing	Timing of .cc income per budget variation
Profit on disposal of assets	0	0.00%		Refer Note.5 for details on Asset Disposals.
Expenditure from operating activities				
Employee costs	150,973	14.98%	▲ Timing / Permanent	Vacant HR, ICT, Community Development & MVR positions (to be recruited). Consultant Fees below budget \$73k (\$40k Fisheries, \$26k IT Consultants and \$15k Asset Mgmt Plans) - Timing ICT Software & Licences below budget \$34k - timing Legal Fees below budget \$20k - timing Other Materials & Contracts \$135k below budget: Off island disposal \$80k - offset by lower Transfer Station income Plant Maintenance materials \$50k - timing Property Mtce \$29k - timing Election expenses \$18k - offset by lower income (operating contribution) Parks & Reserves materials \$12k Fisheries \$10k Heritage Programs \$10k Private works expenditure (\$117k) higher than budgeted.
Materials and contracts	280,502	45.52%	▲ Timing	
Utility charges	13,845	60.33%		
Depreciation on non-current assets	352,696	100.00%	▲ Timing	Asset module cannot be rolled into 2023/24 until audit completed
Interest expenses	231	100.00%		
Insurance expenses	2,674	2.91%		
Other expenditure - includes transfer to 1979 & 1984 Trusts	226,584	57.11%	▲ Timing	Refer Statement of Financial Activity for Land Trusts.
Loss on disposal of assets	0	0.00%		Refer Note.5 for details on Asset Disposals.
Non-cash amounts excluded from operating activities	(347,447)	(98.51%)	▼ Timing	Asset module cannot be rolled into 2023/24 until audit completed
Investing activities				
Proceeds from Capital grants, subsidies and contributions	(32,231)	(21.17%)	▼ Timing	Refer Note.9 for details on Capital Grants.
Proceeds from disposal of assets	42,591	0.00%		Refer Note.5 for details on Asset Disposals.
Payments for property, plant and equipment and infrastructure	300,041	35.83%	▲ Timing	Refer Note.4 for details on Capital Expenditure.
Financing activities				
Transfer from reserves	0	0.00%		Refer Note.3 for details on Reserve Funding.
Payments for principal portion of lease liabilities	0	0.00%		
Transfer to reserves	75,636	16.00%	▲ Timing	Refer Note.3 for details on Reserve Funding.
Closing funding surplus / (deficit)	877,501	43.87%	▲	

SHIRE OF COCOS (KEELING) ISLANDS

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

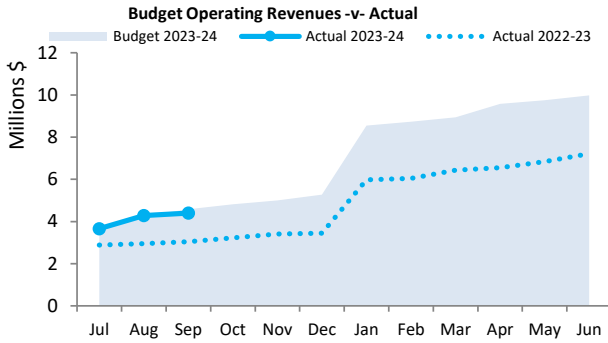
1	Key Information - Graphical	8
2	CASH AND FINANCIAL ASSETS	9
3	RESERVE ACCOUNTS	10
4	CAPITAL ACQUISITIONS	11
5	DISPOSAL OF ASSETS	13
6	RECEIVABLES	14
6	RECEIVABLES (RATES)	15
7	RATE REVENUE	16
8	GRANTS, SUBSIDIES AND CONTRIBUTIONS	17
9	CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS	18
10	LAND TRUSTS	19
11	BUDGET AMENDMENTS	21
12	ADDITIONAL INFORMATION - FOR COUNCIL	22

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

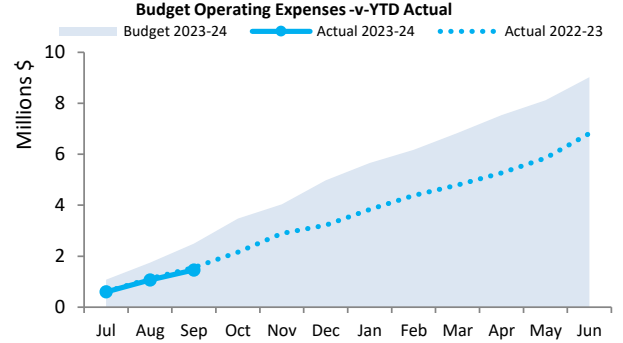
1 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

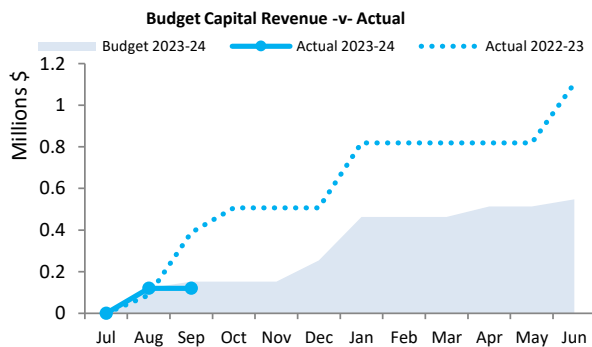


OPERATING EXPENSES

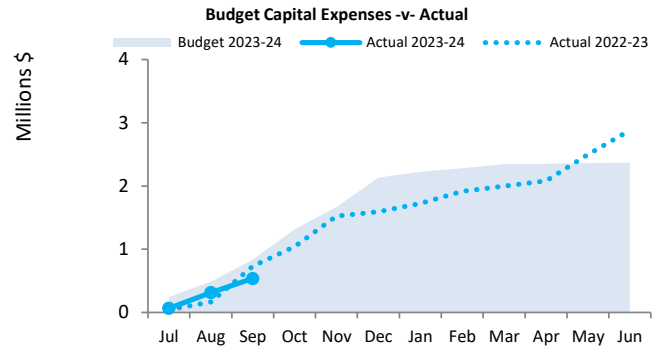


INVESTING ACTIVITIES

CAPITAL REVENUE

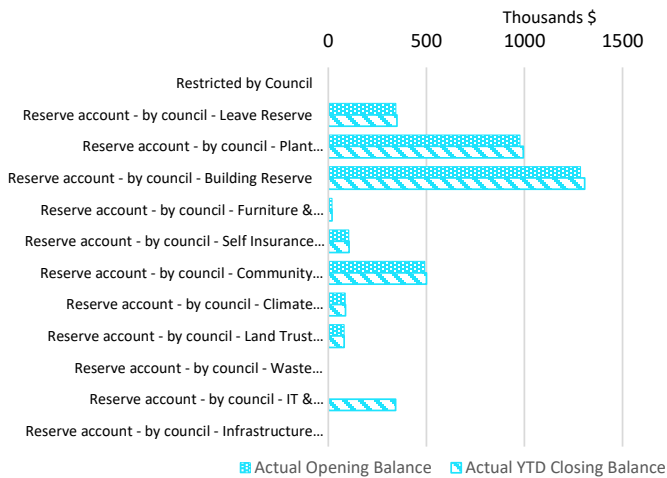


CAPITAL EXPENSES

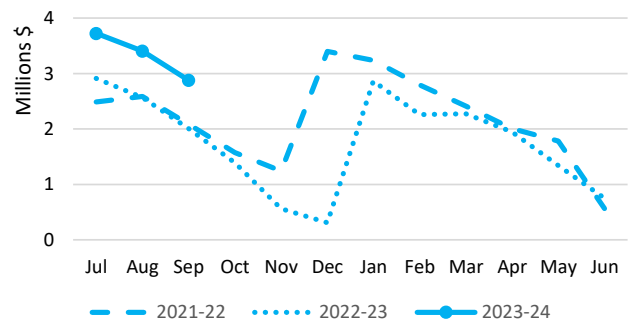


FINANCING ACTIVITIES

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

2 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand							
Municipal Fund - 7340 & 5474	Cash and cash equivalents	1,297,798	0	1,297,798	CBA	Variable	N/A
Cash on hand - Float	Cash and cash equivalents	400	0	400	N/A	N/A	N/A
Term Deposit - Municipal Funds	Cash and cash equivalents	1,007,726	0	1,007,726	BEN	4.05%	Oct-23
Term Deposit - Reserve Funds	Cash and cash equivalents	0	3,787,633	3,787,633	BEN	4.42%	Nov-23
		0					
Total		2,305,924	3,787,633	6,093,557			
Comprising							
Cash and cash equivalents		2,305,924	3,787,633	6,093,557			
Financial assets at amortised cost		0	0	0			
		2,305,924	3,787,633	6,093,557			

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.

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

3 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfers	YTD
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve account - by council - Leave Reserve	344,622	15,484	0	0	360,106	344,623	5,249	0	0	349,872
Reserve account - by council - Plant Replacement Reserve	959,132	38,358	470,009	(752,500)	714,999	977,331	16,132	0	0	993,463
Reserve account - by council - Building Reserve	1,280,353	56,033	270,608	(181,533)	1,425,461	1,286,428	20,824	0	0	1,307,252
Reserve account - by council - Furniture & Equipment Reserve	18,792	844	22,190	0	41,826	18,792	286	0	0	19,078
Reserve account - by council - Self Insurance Reserve	104,401	4,691	0	0	109,092	104,401	1,586	0	0	105,987
Reserve account - by council - Community Reserve	460,149	18,630	0	0	478,779	491,953	7,690	0	0	499,643
Reserve account - by council - Climate Adaptation Reserve	86,585	3,890	0	0	90,475	86,585	1,323	0	0	87,908
Reserve account - by council - Land Trust Administration Reserve	80,500	3,623	0	0	84,123	80,500	635	0	0	81,135
Reserve account - by council - Waste Management Reserve	0	0	913,230	(913,230)	0	0	0	0	0	0
Reserve account - by council - IT & Communications Reserve	0	0	1,578,600	(533,500)	1,045,100	0	0	343,295	0	343,295
Reserve account - by council - Infrastructure Reserve	0	0	233,500	0	233,500	0	0	0	0	0
	3,334,534	141,553	3,488,137	(2,380,763)	4,583,461	3,390,613	53,725	343,295	0	3,787,633

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	- to be used for the purchase of major plant.
Building Reserve	Ongoing	- to be used for the construction of Council buildings.
Climate Adaption Reserve	Ongoing	- to be used for the purpose of providing for the needs of climate adaptation in the future.
Community Reserve	Ongoing	- to be used for the development of Home Island facilities and infrastructure.
Furniture and Equipment Reserve	Ongoing	- to be used for the purchase of furniture and office equipment.
Self Insurance Reserve	Ongoing	- to be used to ensure that Council has sufficient cover on all insurance policies
Land Trust Administration Reserve	Ongoing	- to be used to provide funds for the future administration and winding-up of the 1979 and 1984 Land Trusts
IT & Communications Reserve	Ongoing	- to be used to restrict .cc income to fund Shire ICT costs and other Island wide communication/connectivity improvement initiatives.
Waste Management Reserve	Ongoing	- to be used to restrict bin collection and transfer station gate fees to funding waste management operating and capital costs
Infrastructure Reserve	Ongoing	- to be used to restrict funds for use towards future Shire infrastructure projects

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Current Budget	Current Budget - YTD	Actual YTD	YTD Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	744,799	721,889	509,204	326,980	(182,224)
Furniture and equipment	81,500	104,410	22,910	0	(22,910)
Plant and equipment	930,000	988,200	148,200	150,633	2,433
Acquisition of property, plant and equipment	1,756,299	1,814,499	680,314	477,614	(202,700)
Infrastructure - roads	418,161	418,161	52,900	58,771	5,871
Infrastructure - Other	135,490	135,490	104,303	1,091	(103,212)
Acquisition of infrastructure	553,651	553,651	157,203	59,862	(502,741)
Total capital acquisitions	2,309,950	2,368,150	837,517	537,476	(705,442)
Capital Acquisitions Funded By:					
Capital grants and contributions	847,763	547,763	152,231	120,000	(32,231)
Other (disposals & C/Fwd)	500	500	0	42,591	42,591
Reserve accounts					
Reserve account - by council - Plant Replacement Reserve	702,500	752,500	148,200	0	(148,200)
Contribution - operations	759,187	1,067,387	537,086	374,885	(162,201)
Capital funding total	2,309,950	2,368,150	837,517	537,476	(300,041)

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.

4 CAPITAL ACQUISITIONS - DETAILED

		Adopted	Current	Current		Variance		
		Budget	Budget	YTD Budget	YTD Actual	(Under)/Over	Status	Comments
Level of completion indicator, please see table at the end of this n		\$	\$	\$	\$	\$		
Account Description								
Buildings								
█	C267 Studio Unit Lot 198 HI	44,189	44,189	16,189	-	16,189	In Progress	Awaiting transport to HI - Coop General Manager had identified delivery by 22 Sept 23 however this has now passed and no reponse has been received as to revised timeline
█	C143 HI Retail Precinct - Stage 2 & 3	507,297	507,297	444,893	295,051	149,842	In Progress	Works planned for completion December 23 - some materials will be on November ship which may push completion into 2024.
█	C199 Depot WI - Ablutions	15,547	15,547	5,000	-	5,000		
█	C019 Emden Memorial Restoration - Direction Island	56,554	56,554	43,122	29,388	13,734	Ordered	Materials ordered - expected delivery on November ship
█	C030 Beach Shelters - Direction Island	42,133	42,133	-	-	-	Ordered	Materials ordered for replacement of Shelter 2 - materials on November ship
█	C273 Toilets - Direction Island	38,169	38,169	-	-	-	Planning	Seeking quotes for replacement
█	C142 HI Cyclone Shelter - Undercroft Lighting	18,000	18,000	-	-	-		
█	C233 Resheeting of Bungalows	-	-	-	2,542	(2,542)	Complete	minor carryover to July23. Works complete.
Plant, Furniture and Equipment								
IT & Communications Equipment								
█	C276 West Island Video Conferencing Equip	10,000	10,000	-	-	-	Ordered	Orders have been placed. TV and camera out of stock, ETA to Focus end of October
█	C277 Telephone System renewal	10,000	10,000	-	-	-	Ongoing	Fast and reliable internet is required - discuss with Focus once Starlink is installed
█	C054 Server Upgrades	6,500	6,500	-	-	-	Ongoing	Dell server warranty expires in June 2024. Will discuss with Focus closer to expiry date - fast and reliable internet is required
█	C278 WI to HI Point 2 Point	55,000	55,000	-	-	-	Ongoing	Fast and reliable internet is required - discuss with Focus once we can gain access to the SUB.CO fibre optic cable
Furniture & Equipment								
█	C154 Depot HI - Shelving/fitout	22,910	22,910	22,910	-	22,910		Awaiting construction of current shelving prior to ordering additional
Plant and Equipment								
█	C271 Minor Plant Purchases (<\$5,000)	15,000	15,000	-	-	-		
█	C241 Plant Replacement - Kubota Tractor - Home Island (C1262)	200,000	200,000	-	-	-		Quotes received for ride-on mowers
█	C136 Plant Replacement - Eneco Work Punt Motor only	18,000	18,000	10,000	9,990	10	Ordered	Motor has been ordered
█	C216 Plant Replacement - Loader Home Island	240,000	290,000	-	-	-	Ordered	Loader ordered - delivery to Zentner in December
█	C272 Crusher Bucket	77,000	77,000	-	-	-	Planning	Quotes received and are being evaluated
█	C275 Diesel Fuel Tank for Home Island	35,000	35,000	-	-	-		Quotes have been received - awaiting advice from Coop as to status of fuel supply on Home Island
█	C366 Roll out Boat Ramp Matting	100,000	100,000	-	-	-		ON HOLD
█	C238 Skid Steer - Broom Attachment	-	8,200	8,200	11,557	(3,357)	Complete	Completed.
Motor Vehicles								
█	C552 Plant replacement - 2x Light Vehicles (Works - West Island)	100,000	100,000	85,000	87,111	(2,111)	Complete	Complete - shipping invoice processed in Oct.
█	Plant replacement - PE1404 (Works - Home Island)	65,000	65,000	-	-	-	Ordered	Per 2023/24 Asset Replacement Program. Can Am ordered - on December ship.
█	Plant replacement - PE430 (Works - West Island)	80,000	80,000	45,000	41,975	3,025	Complete	Complete - shipping invoice processed in Oct.
TOTAL PROPERTY, PLANT AND EQUIPMENT		1,756,299	1,814,499	680,314	477,614	202,700		
Roads								
█	C525 Jalan Raya (from Bunga Mawar to Jalan Kangkong)	157,738	157,738	2,900	58,771	(55,871)	In Progress	Materials purchased 2022/23. Majority works complete. Additional pavers ordered to complete to CKIDHS.
█	C554 Jalan Baru (infront of Retail Centre)	260,423	260,423	50,000	-	50,000	Planning	Works commenced - November completion
Infrastructure - Other								
█	C365 Fencing - Home Island Transfer Station	44,482	44,482	44,482	-	44,482	Ordered	RFQ issued and awarded to Coop. Materials on December ship.
█	C274 Lookout Deck - Direction Island	31,187	31,187	-	-	-		Platform to be removed - funding to be reallocated to other works on DI.
█	C071 HI Container Park Pins	16,205	16,205	16,205	1,091	15,114	Ordered	Design complete and materials ordered
█	C152 Sandbagging - HI Cemetery	43,616	43,616	43,616	-	43,616	Planning	Planning commenced
TOTAL INFRASTRUCTURE		553,651	553,651	157,203	59,862	97,341		
		2,309,950	2,368,150	837,517	537,476	300,041		

5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment									
PE1404	2018 EziGo Electric Golf Car (HI)	625	1,000	375	0	0	0	0	0
PE428	Plant Replacement - Holden Single Cab Ute	0	0	0	0	0	0	0	0
PE422	Plant Replacement - Mitsubishi Triton Crew Cab	0	0	0	0	0	0	0	0
PE430	Plant Replacement PE430 - Crewcab	0	0	0	0	0	0	0	0
PE416	Plant Replacement PE416	0	0	0	0	0	0	0	0
PE714	Plant Replacement PE714	0	0	0	0	0	0	0	0
PE737	Plant Replacement - Kubota Tractor (HI)	2,379	0	0	(2,379)	0	0	0	0
PE730	Plant Replacement - Loader - (HI)	0	0	0	0	13,500	13,500	0	0
PE224	Plant Replacement - Eneco Work Punt Motor only	0	500	500	0	0	0	0	0
PE724	Plant Replacement - Rubbish Truck	0	0	0	0	29,091	29,091	0	0
		3,004	1,500	875	(2,379)	42,591	42,591	0	0

cfwd from 2022/23 - P/L to be recognised once asset module rolled

cfwd from 2022/23 - P/L to be recognised once asset module rolled

6 RECEIVABLES

Sundry Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - sundry	(5,442)	73,414	39,364	54,870	45,075	207,280
Percentage	(2.6%)	35.4%	19.0%	26.5%	21.7%	
Balance per trial balance						
Rates						305,226
Rubbish Collection & Swimming Pool Fees						501,080
GST receivable						18,332
Allowance for credit losses of trade receivables						(16,850)
Total trade and other receivables general outstanding						1,015,639

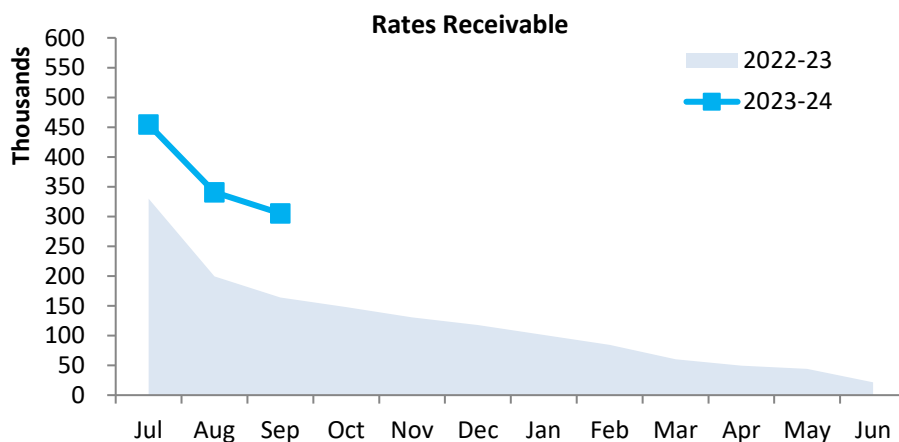
Sundry Debtors Outstanding - Over 90 days

Description	Status / Action	\$
Plant Hire	Short paid - debtors officer to follow up	31
Kampong Lease - insurance contribution	Payment plan offered May2023. No response. \$200 paid in June. Leasing Officer to follow up	4,488
Sand Delivery - Private Works	Debtors officer to follow up.	6,108
Commercial Property - Leases & Private Works	Payment of outstanding debts a condition of new lease.	11,219
Private Works - Verandah repairs Nov22	Short paid - debtors officer to follow up	55
Private Works - Vehicle Disposal	Monthly payment \$100.	350
Kampong Lease - insurance contribution	Paying \$50/fortnight encourage to increase.	832
Kampong Lease - insurance contribution	Small pmts being made monthly, but not enough to cover debt in a timely manner. Debtor is a pensioner.	2,661
Kampong rental and private works.	Pensioner household - apply discounted rents 2023/24.	596
Kampong Lease - insurance contribution	Monthly payments, continue to followup balance	605
Private Works - various	Debtors Officer to follow up	1,169
Kampong Rental	Debtors Officer to follow up	543
Kampong Lease - insurance contribution	Monthly payments, continue to followup balance	2,243
Kampong Lease - insurance contribution	Monthly payments, continue to followup balance	720
Kampong Rental	Difficult to contact. Manager Finance to follow up	2,198
Kampong Lease - insurance contribution	Monthly Payments - need to increase. Debtors Officer to follow up.	1,200
Utility Reimbursement - rental	Debtors Officer to follow up	44
Kampong Lease - insurance contribution	\$50 pmts being made - need to increase. Debtors officer to follow up.	970
Commercial Lease - LIA Shed	Debt collection agency engaged. Legal Action required.	6,938
Commercial Lease	Debtors Officer to follow up	571
Kampong Lease - insurance contribution	Monthly payments, continue to followup balance.	512
Kampong Lease - insurance contribution	Payments fortnightly	145
Kampong Rent & Private Works - Tree Lopping	Debtors Officer to follow up	566
Kampong Lease - insurance contribution	90 day letter issued May2023. Paid half in May. Debtors Officer to follow up	312
	Total Debtors >90 Days	\$ 45,075

6 RECEIVABLES (RATES)

Rates receivable	Prior Year Close 30 Jun 2023	This Time Last Year	30 Sep 2023
	\$		\$
Opening arrears previous years	8,849	8,849	21,423
Levied this year	434,405	435,317	503,553
Less - collections to date	(424,731)	(287,601)	(224,725)
Gross rates collectable	18,523	156,565	300,251
Pensioner/Senior Rebate Claimable	2,900	7,275	4,975
Net rates collectable	21,423	163,840	305,226
% Collected	95.8%	64.8%	42.8%

2023/24 Rates Due	28/08/2023
Instalment 2	6/11/2023
Instalment 3	22/01/2024
Instalment 4	25/03/2024



SHIRE OF COCOS (KEELING) ISLANDS
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2023

OPERATING ACTIVITIES

7 RATE REVENUE

General rate revenue

RATE TYPE	YTD Actual						Budget		
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
Gross rental value									
General Developed	0.1202	158	2,698,540	324,365	(269)	324,095	326,677	48,600	375,277
Vacant	0.2399	10	44,400	10,652	0	10,652	10,652	0	10,652
Business	0.1268	43	1,155,095	146,466		146,466	144,026	0	144,026
Sub-Total		211	3,898,035	481,482	(269)	481,213	481,355	48,600	529,955
Minimum payment									
Gross rental value									
General Developed	780	4	3,540	3,120	0	3,120	3,120	0	3,120
Vacant	880	5	16,120	4,400	0	4,400	4,400	0	4,400
Business	780	19	72,604	14,820	0	14,820	16,380	0	16,380
Sub-total		28	92,264	22,340	0	22,340	23,900	0	23,900
Total general rates				503,822	(269)	503,553	505,255	48,600	553,855

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue					Comments
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2023	Amended Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Variance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies										
Local Government General Purpose Grant					4,816,728	4,816,728	2,293,680	2,293,680	0	
Local Government General Purpose Grant - Roads					188,684	188,684	89,849	89,850	(1)	
1,000 Jobs Grant	0	0	0	0	56,000	56,000	14,000	0	14,000	timing of recruitment
National Museum - Jukong Restoration	0	0	0	0	0	8,700	8,700	0	8,700	
	0	0	0	0	5,061,412	5,070,112	2,406,229	2,383,530	22,699	
Operating Contributions										
WALGA - Councillor Training Contribution	0	0	0	0	5,000	5,000	5,000	0	5,000	
Election Expenses Contribution	0	0	0	0	22,000	22,000	0	0	0	
Fisheries Services in the Cocos (Keeling) Islands	123,756	0	0	123,756	320,228	320,228	127,064	0	127,064	timing of recognition against expenditure
Dept Primary Industries - Declared Pest Program	0	19,690	(19,690)	0	100,320	100,320	16,720	19,690	(2,970)	
Dept. Transport - Provision of Licencing Services	0	65,640	(65,640)	0	65,640	65,640	65,640	65,640	0	Per Service Agreement
Library - LisWA Book Exchange	0	0	0	0	5,000	5,000	0	0	0	
	123,756	85,330	(85,330)	123,756	518,188	518,188	214,424	85,330	129,094	
TOTALS	123,756	85,330	(85,330)	123,756	5,579,600	5,588,300	2,620,653	2,468,860	151,793	

9 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					Comments
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2023	Amended Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Variance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies										
Saluting Their Service Commemorative Grant	32,231	0	0	32,231	32,231	32,231	32,231	0	32,231	Emden Memorial Restoration works.
LRCI Phase 4 - Cyclone Shelter Lighting	0	10,800	0	10,800	18,000	18,000	0	0	0	
LRCI Phase 4 - Beach Shelters - Direction Island	0	25,280	0	25,280	42,133	42,133	0	0	0	
LRCI Phase 4 - Toilets - Direction Island	0	22,901	0	22,901	38,169	38,169	0	0	0	
LRCI Phase 4 - Container Pins	0	6,000	0	6,000	10,000	10,000	0	0	0	
LRCI Phase 4 - Transfer Station Fencing	0	17,061	0	17,061	28,435	28,435	0	0	0	
Economic Stimulus Funding - Retail Centre	0	0	0	0	300,000	0	0	0	0	Funding no longer provided in 2023/24.
Roads to Recovery Funding	0	0	0	0	99,921	99,921	0	0	0	
Supplementary Roads Funding	0	0	0	0	200,000	200,000	120,000	120,000	0	
LRCI Phase 4 - Roads only	0	47,326	0	47,326	78,874	78,874	0	0	0	
TOTALS	32,231	129,368	0	161,599	847,763	547,763	152,231	120,000	32,231	

SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

10 LAND TRUSTS

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance* \$	Variance* %	Var.	Comments
	\$	\$	\$	\$	\$	%		
1979 LAND TRUST								
Opening funding surplus / (deficit)	0	0	0	0	0	0%		
Revenue from operating activities								
Fees and charges	502,454	502,454	180,372	168,285	(12,087)	(7%)		Rental and lease fees
Other revenue	106,338	106,338	53,169	51,228	(1,941)	(4%)		Kampong insurance contribution
	608,792	608,792	233,541	219,513	(14,028)	(6%)		
Expenditure from operating activities								
Employee costs	(83,968)	(83,968)	(19,075)	(12,989)	6,086	32%		
Materials and contracts	(469,499)	(459,363)	(213,277)	(186,713)	26,564	12%		
Utility charges	(50,064)	(50,064)	(42,756)	(42,327)	429	1%		
Depreciation on non-current assets	(1,683,527)	(1,683,527)	(424,341)	0	424,341	100%		Asset module to be rolled after audit.
Insurance expenses	(313,060)	(313,060)	(156,530)	(158,041)	(1,511)	(1%)		
	(2,600,118)	(2,589,982)	(855,979)	(400,070)	455,909	53%		
Non-cash amounts excluded from operating activities	1,683,527	1,683,527	424,341	0	(424,341)	(100%)	▼	Asset module to be rolled after audit.
Amount attributable to operating activities	(307,799)	(297,663)	(198,097)	(180,557)	17,540	9%		
Investing activities								
Payments for property, plant and equipment and infrastructure	(343,586)	(343,586)	(82,000)	(2,427)	79,573	97%		
Closing funding surplus / (deficit)	(651,385)	(641,249)	(280,097)	(182,984)	97,113	35%		
Interfund Transfer	651,385	641,249	280,097	182,984	(97,113)	(35%)	▼	
Net Closing funding surplus / (deficit)	0	0	0	0	0	0%		

	Adopted Budget	Current Budget	YTD Current Budget	YTD Actual	Variance* \$	Variance* %	Var.	Comments
	\$	\$	\$	\$	\$	%		
1984 LAND TRUST								
Opening funding surplus / (deficit)	0	0	0	0	0	0%		
Revenue from operating activities								
Fees and charges	135,710	135,710	38,722	51,924	13,202	34%		
	135,710	135,710	38,722	51,924	13,202	34%		
Expenditure from operating activities								
Employee costs	(19,283)	(19,283)	(4,465)	(824)	3,641	82%		
Materials and contracts	(42,783)	(42,783)	(6,164)	(1,594)	4,570	74%		
Utility charges	(4,962)	(4,962)	(1,654)	(988)	666	40%		
Depreciation on non-current assets	(258,040)	(258,040)	(65,040)	0	65,040	100%		Asset module to be rolled after audit.
Insurance expenses	(48,224)	(48,224)	(24,112)	(23,273)	839	3%		
	(373,292)	(373,292)	(101,435)	(26,680)	74,755	74%		
Non-cash amounts excluded from operating activities	258,040	258,040	65,040	0	(65,040)	(100%)	▼	Asset module to be rolled after audit.
Amount attributable to operating activities	20,458	20,458	2,327	25,244	22,917	985%		
Investing activities								
Payments for property, plant and equipment and infrastructure	(198,660)	(198,660)	(100,000)	0	100,000	100%		
Closing funding surplus / (deficit)	(178,202)	(178,202)	(97,673)	25,244	122,917	126%		
Interfund Transfer	178,202	178,202	97,673	(25,244)	(122,917)			
Net Closing funding surplus / (deficit)	0	0	0	0	0			

11 CAPITAL ACQUISITIONS - DETAILED

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

Account Description		Adopted	Current	Current	YTD Actual	Variance	Status	Comments
		Budget	Budget	YTD Budget		(Under)/Over		
		\$	\$	\$	\$	\$		
Buildings								
█	C269	1979 Land Trust - Kampong House Renewals	343,586	343,586	82,000	2,427	planning	Kampong rentals
█	C332	1984 Trust - HI Admin Building renewal	198,660	198,660	100,000	-	planning	Roof Repairs/replacement
			542,246	542,246	182,000	2,427		
						179,573		

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

11 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available Cash	Available Cash	Budget Running Balance
			\$	\$	\$	\$
Budget adoption	OCM 30/06/2023					0
Jukong Restoration Grant	Not applicable	Operating revenue	0	8,700	0	8,700
Jukong Restoration Expenditure	Not applicable	Operating expenses	0	0	(8,700)	0
C238 Skid Steer Attachment - cfwd from 22/23	OCM 26/07/2023	Opening surplus(deficit)	0	8,200	0	8,200
C238 Skid Steer Attachment - cfwd from 22/23	OCM 26/07/2023	Capital expenses	0	0	(8,200)	0
Workers Compensation Insurance increase	OCM 26/07/2023	Operating expenses	0	0	(10,136)	(10,136)
Shire - Other Expenditure (Land Trust Contributions)	OCM 26/07/2023	Operating expenses	0	10,136		0
Other Revenue - .cc	OCM 26/07/2023	Operating revenue	0	1,578,600		1,578,600
Transfer to Reserve - ICT Reserve	OCM 26/07/2023	Reserve Transfer	0	0	(1,578,600)	0
Transfer from Reserve - ICT Reserve (Shire IT Costs)	OCM 26/07/2023	Reserve Transfer	0	533,500		533,500
Capital Grant - Economic Stimulus no longer available	OCM 26/07/2023	Capital revenue	0	0	(300,000)	233,500
Transfer to Reserve - Infrastructure Reserve	OCM 26/07/2023	Reserve Transfer	0	0	(233,500)	0
C216 Plant Replacement - Loader	OCM 30/08/2023	Operating expenses	0	0	(50,000)	(50,000)
Plant & Equipment Replacement Reserve	OCM 30/08/2023	Reserve Transfer	0	50,000	0	0

**SHIRE OF COCOS (KEELING) ISLANDS
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

12 ADDITIONAL INFORMATION - FOR COUNCIL

a) FURTHER BREAKDOWN OF MATERIALS AND CONTRACTS - OPERATING EXPENDITURE

	SHIRE				1979 Land Trust			1984 Land Trust		
	Current	YTD	YTD	YTD Variance	Current	YTD	YTD	Current	YTD	YTD
	Budget	Current Budget	Actual		Budget	Current Budget	Actual	Budget	Current Budget	Actual
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Consultants Fees	342,721	95,144	22,613	72,532	0	0	0	0	0	750
Legal Advice	70,000	20,000	79	19,921	115,000	80,000	52,955	15,000	0	0
Advertising / Comms	1,200	0	0	0	0	0	0	0	0	0
Postage & Freight	10,200	2,300	1,614	686	0	0	0	0	0	0
Subscriptions/Publications/Legislation	25,794	15,834	16,289	(455)	0	0	0	0	0	0
Other Material & Contracts	1,241,176	350,716	219,388	131,328	330,999	133,277	133,759	10,183	6,164	844
Auditors Remuneration	85,000	0	0	0	11,864	0	0	17,600	0	0
Telephone & Internet Expenses	23,064	5,766	4,756	1,010	0	0	0	0	0	0
It Software & Licences	110,526	90,030	56,018	34,012	0	0	0	0	0	0
It Hardware Purchases (<\$5,000)	65,000	15,000	12,658	2,342	0	0	0	0	0	0
Minor Office Furn/Equip Purchases (<\$5,000)	34,500	18,000	0	18,000	1,500	0	0	0	0	0
Stationery & Printing	9,600	2,400	1,059	1,341	0	0	0	0	0	0
Bank Fees And Charges	4,200	1,050	1,263	(213)	0	0	0	0	0	0
	2,022,981	616,240	335,738	280,502	459,363	213,277	186,713	42,783	6,164	1,594