

**SHIRE OF CRANBROOK**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 July 2021**

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

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### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 July 2021  
Prepared by: Finance Administration Officer  
Reviewed by: Manager Corporate and Community

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

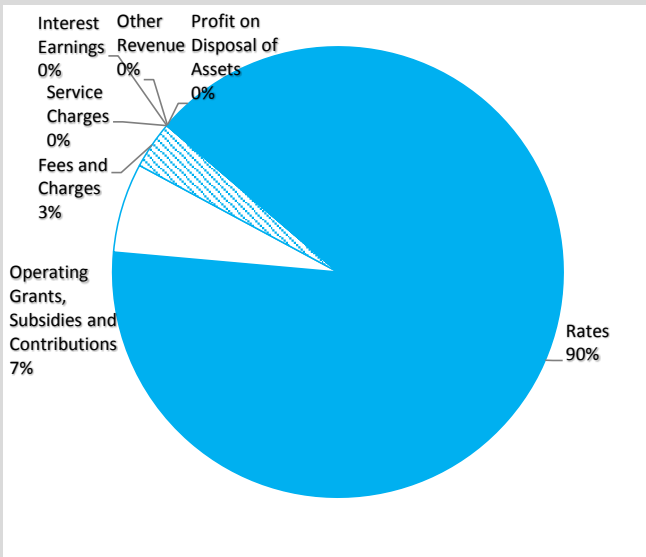
#### **CRITICAL ACCOUNTING ESTIMATES**

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 that are 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.

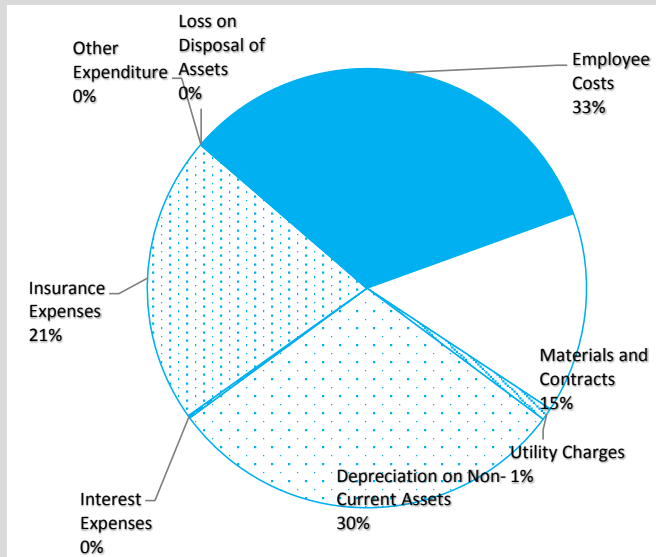
#### **ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

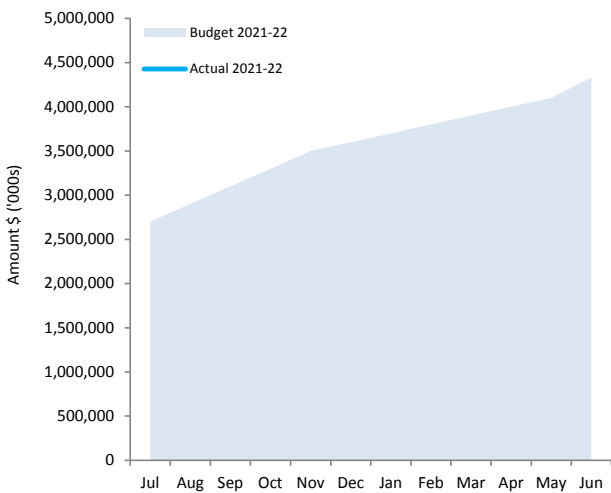
OPERATING REVENUE



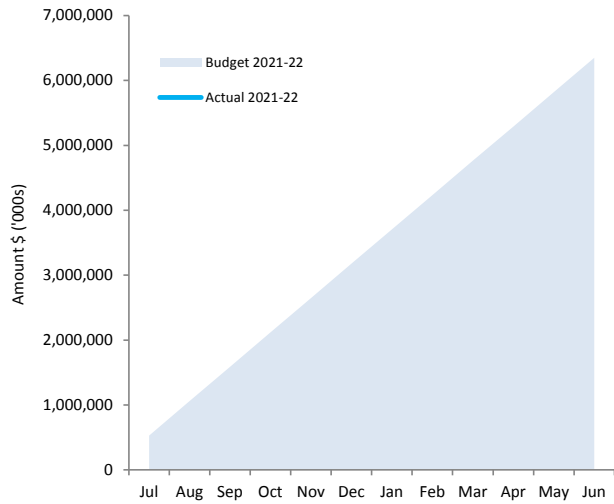
OPERATING EXPENSES



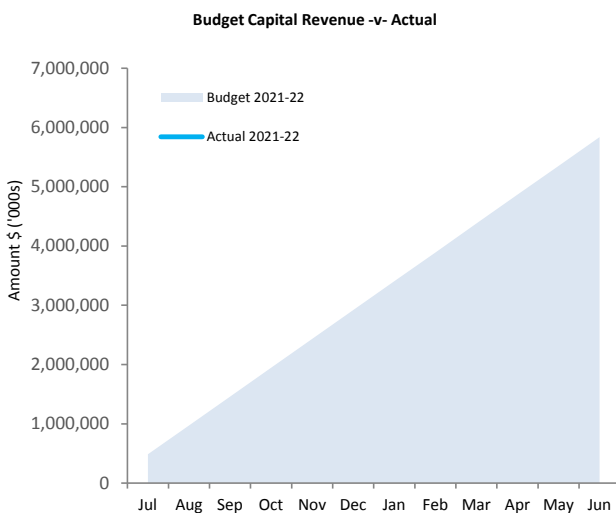
Budget Operating Revenues -v- Actual



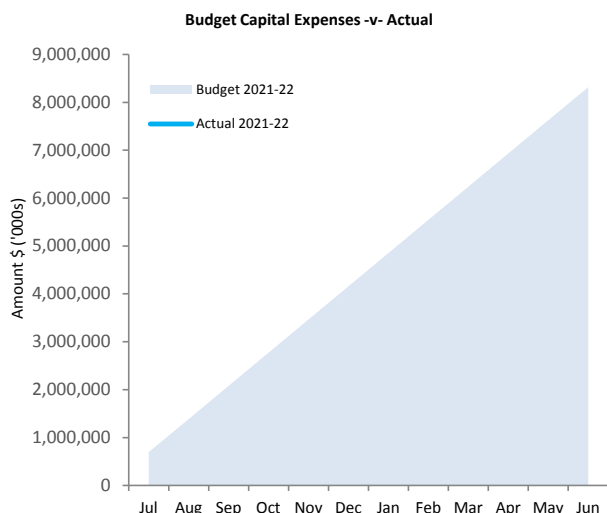
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2021**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
To provide a decision making process for the allocation of scarce resources.	Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do no concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services for a safer community.	Fire prevention, animal control and the administration of local-laws.
HEALTH To provide services for environmental and community helath.	Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.
EDUCATION AND WELFARE To provide services for the aged, disadvantaged, children and youth.	Provide financial assistance to community groups and childcare.
HOUSING To provide and maintain staff and other housing.	Operating, maintenance and rental of Council's staff housing and other housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish and recycling collection services, maintenance of rubbish disposal sites, control and co-ordination of cemeteries, public conveniences and storm water drainage maintenance. The administration of the town planning scheme, community and environmental services.
RECREATION AND CULTURE To establish and manage recreational and cultural infrastructure and resources.	Maintenance of ahlls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.
TRANSPORT To provide safe and efficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.
ECONOMIC SERVICES To assist in the promotion of the shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operations, plant repairs and operations costs.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	\$ 1,002,405	\$ 1,002,405	\$ 1,002,405	\$ 0	% 0.00%	
<b>Revenue from operating activities</b>							
Governance		22,206	1,851	96	(1,755)	(94.81%)	
General Purpose Funding		3,417,867	2,678,677	2,609,880	(68,797)	(2.57%)	
Law, Order and Public Safety		214,386	17,866	18,740	874	4.89%	
Health		1,000	83	107	24	28.92%	
Education and Welfare		2,000	167	0	(167)	(100.00%)	
Housing		79,600	6,633	2,565	(4,068)	(61.33%)	
Community Amenities		110,440	88,073	89,521	1,448	1.64%	
Recreation and Culture		33,800	2,817	965	(1,852)	(65.74%)	
Transport		206,257	17,188	169,392	152,204	885.52%	▲
Economic Services		158,280	13,190	5,564	(7,626)	(57.82%)	
Other Property and Services		84,600	7,050	1,694	(5,356)	(75.97%)	
		<b>4,330,436</b>	<b>2,833,595</b>	<b>2,898,524</b>	64,929		
<b>Expenditure from operating activities</b>							
Governance		(522,924)	(43,577)	(41,379)	2,198	5.04%	
General Purpose Funding		(127,084)	(10,590)	(11,981)	(1,391)	(13.14%)	
Law, Order and Public Safety		(534,347)	(44,529)	(85,914)	(41,385)	(92.94%)	▲
Health		(68,469)	(5,706)	(3,763)	1,943	34.05%	
Education and Welfare		(101,543)	(8,462)	(5,683)	2,779	32.84%	
Housing		(130,047)	(10,838)	(10,744)	94	0.87%	
Community Amenities		(616,780)	(51,398)	(28,602)	22,796	44.35%	▼
Recreation and Culture		(1,018,934)	(84,911)	(78,404)	6,507	7.66%	
Transport		(2,670,250)	(222,521)	(294,611)	(72,090)	(32.40%)	▲
Economic Services		(508,044)	(42,337)	(38,666)	3,671	8.67%	
Other Property and Services		(50,791)	(4,233)	(73,920)	(69,687)	(1646.28%)	▲
		<b>(6,349,213)</b>	<b>(529,102)</b>	<b>(673,667)</b>	(144,565)		
Non-cash amounts excluded from operating activities	1(a)	2,277,934	189,828	201,249	11,421	6.02%	
<b>Amount attributable to operating activities</b>		<b>1,261,562</b>	<b>3,496,726</b>	<b>3,428,511</b>	(68,215)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	5,837,785	486,482	14,692	(471,790)	(96.98%)	▼
Proceeds from disposal of assets	7	607,500	607,500	0	(607,500)	(100.00%)	▼
Purchase of property, plant and equipment	8	(8,317,001)	(693,083)	(15,813)	677,271	97.72%	▼
<b>Amount attributable to investing activities</b>		<b>(1,871,716)</b>	<b>400,899</b>	<b>(1,121)</b>	(402,019)		
<b>Financing Activities</b>							
Repayment from Community Association loans	4	2,500	0	0	0	0.00%	
Transfer from Reserves	10	1,344,150	1,344,150	0	(1,344,150)	(100.00%)	▼
Advances to Community Groups		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		0	0	(1,531)			
Repayment of Debentures	9	(33,091)	0	0	0	0.00%	
Transfer to Reserves	10	(688,403)	(688,403)	(51)	688,352	(99.99%)	
<b>Amount attributable to financing activities</b>		<b>610,156</b>	<b>655,747</b>	<b>(1,582)</b>	(657,329)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>4,553,372</b>	<b>3,425,811</b>			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2021

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,002,405	1,002,405	<b>1,002,405</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	2,611,478	2,611,478	<b>2,609,478</b>	(2,000)	(0.08%)	
Operating grants, subsidies and contributions	12(a)	1,129,132	94,094	<b>186,394</b>	92,300	98.09%	▲
Fees and charges		393,020	111,622	<b>99,114</b>	(12,508)	(11.21%)	
Interest earnings		30,200	2,517	<b>248</b>	(2,269)	(90.15%)	
Other revenue		138,106	11,509	<b>3,292</b>	(8,217)	(71.40%)	
Profit on disposal of assets	7	28,500	2,375	<b>0</b>	(2,375)	(100.00%)	
		<b>4,330,436</b>	<b>2,833,595</b>	<b>2,898,526</b>	64,931		▲
<b>Expenditure from operating activities</b>							
Employee costs		(1,643,434)	(136,953)	<b>(223,746)</b>	(86,793)	(63.37%)	▲
Materials and contracts		(1,932,744)	(161,062)	<b>(100,103)</b>	60,959	37.85%	▼
Utility charges		(163,700)	(13,642)	<b>(6,092)</b>	7,550	55.34%	
Depreciation on non-current assets		(2,252,454)	(187,705)	<b>(201,249)</b>	(13,544)	(7.22%)	
Interest expenses		(7,710)	(643)	<b>1,282</b>	1,925	299.38%	
Insurance expenses		(214,090)	(17,841)	<b>(143,332)</b>	(125,491)	(703.39%)	▲
Other expenditure		(81,101)	(6,758)	<b>(425)</b>	6,333	93.71%	
Loss on disposal of assets	7	(53,980)	(4,498)	<b>0</b>	4,498	100.00%	
		<b>(6,349,213)</b>	<b>(529,102)</b>	<b>(673,665)</b>	(144,563)		
Non-cash amounts excluded from operating activities	1(a)	2,277,934	189,828	<b>201,249</b>	11,421	6.02%	▲
<b>Amount attributable to operating activities</b>		<b>1,261,562</b>	<b>3,496,726</b>	<b>3,428,515</b>	(68,211)		
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	5,837,785	486,482	<b>14,692</b>	(471,790)	(96.98%)	▼
Proceeds from disposal of assets	7	607,500	607,500	<b>0</b>	(607,500)	(100.00%)	
Payments for property, plant and equipment	8	(8,317,001)	(693,083)	<b>(15,813)</b>	677,271	(97.72%)	▼
<b>Amount attributable to investing activities</b>		<b>(1,871,716)</b>	<b>400,899</b>	<b>(1,121)</b>	(402,019)		
<b>Financing Activities</b>							
Transfer from reserves	10	1,344,150	1,344,150	<b>0</b>	(1,344,150)	(100.00%)	
Repayments from Community Association Loans	4	2,500	0	<b>0</b>	0	0.00%	
Payments for self supporting loans		(15,000)	0	<b>0</b>	0	0.00%	
Repayment of Lease Principle		0	0	<b>(1,531)</b>	(1,531)	0.00%	
Repayment of debentures	9	(33,091)	0	<b>0</b>	0	0.00%	
Transfer to reserves	10	(688,403)	(688,403)	<b>(51)</b>	688,352	(99.99%)	▲
<b>Amount attributable to financing activities</b>		<b>610,156</b>	<b>655,747</b>	<b>(1,582)</b>	(657,329)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>4,553,372</b>	<b>3,425,811</b>			

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items 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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(28,500)	(2,375)	0
Add: Loss on asset disposals	7	53,980	4,498	0
Add: Depreciation on assets		2,252,454	187,705	201,249
<b>Total non-cash items excluded from operating activities</b>		<b>2,277,934</b>	<b>189,828</b>	<b>201,249</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30 Jun 2021	This Year Opening 01 Jul 2021	Year to Date 31 Jul 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(2,693,807)	(2,693,807)	(2,693,856)
Add: Borrowings	9	33,091	33,091	33,091
Add: Lease Principal		18,508	0	0
Add: Provisions - employee	11	420,976	420,976	420,976
<b>Total adjustments to net current assets</b>		<b>(2,221,232)</b>	<b>(2,239,740)</b>	<b>(2,239,789)</b>

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

**Current assets**

Cash and cash equivalents	2	3,622,108	3,622,108	3,187,187
Rates receivables	3	28,135	28,135	2,776,376
Receivables	3	465,135	465,135	410,757
Other current assets	4	22,118	22,118	19,601

**Less: Current liabilities**

Payables	5	(293,090)	(278,030)	(126,057)
Borrowings	9	(33,091)	(33,091)	(33,091)
Contract liabilities	11	(148,199)	0	(148,199)
Lease liabilities		(18,508)	0	0
Provisions	11	(420,976)	(420,976)	(420,976)

**Less: Total adjustments to net current assets**

	1(b)	(2,221,232)	(2,239,740)	(2,239,789)
<b>Closing Funding Surplus / (Deficit)</b>		<b>1,002,405</b>	<b>1,165,659</b>	<b>3,425,811</b>
<b>Adjusted Closing Funding Surplus / (Deficit)</b>		<b>1,002,405</b>	<b>1,165,659</b>	<b>3,425,811</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	292,410	0	0	292,410	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	200,270	0	0	200,270	Bendigo	0.15%	At Call
Cash On Hand	Cash and cash equivalents	650	0	0	650	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	1,245,846	0	1,245,846	Bendigo	0.15%	At Call
<b>Term Deposits</b>								
Reserve Term Deposit	Cash and cash equivalents	0	1,448,010	0	1,448,010	Bendigo	0.20%	30/10/2021
<b>Total</b>		<b>493,330</b>	<b>2,693,857</b>	<b>0</b>	<b>3,187,187</b>			
<b>Grand Total</b>		<b>493,330</b>	<b>2,693,857</b>	<b>0</b>	<b>3,187,187</b>			

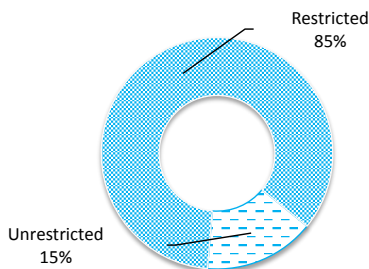
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



Total Cash	Unrestricted
<b>\$3.19 M</b>	<b>\$.49 M</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

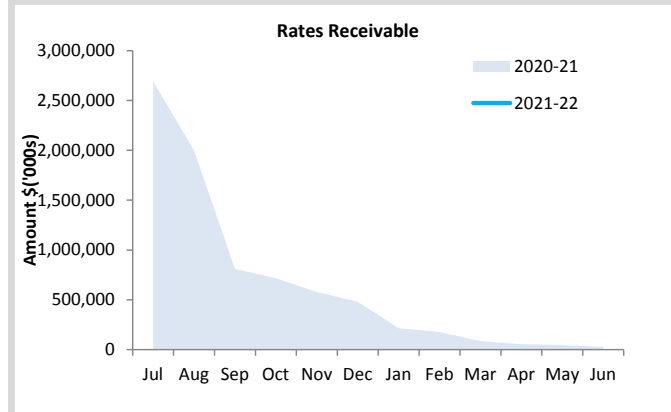
Rates Receivable	30 Jun 2021	31 Jul 21
	\$	\$
Opening Arrears Previous Years	28,135	28,135
Levied this year		2,609,478
Less - Collections to date	0	138,763
Equals Current Outstanding	28,135	<b>2,776,376</b>
<b>Net Rates Collectable</b>	<b>28,135</b>	<b>2,776,376</b>
% Collected	0%	

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	1,814	378,747	1,259	2,307	384,123
Percentage	0%	0.5%	98.6%	0.3%	0.6%	
<b>Balance per Trial Balance</b>						
Sundry receivable						384,123
GST receivable						26,634
<b>Total Receivables General Outstanding</b>						<b>410,757</b>

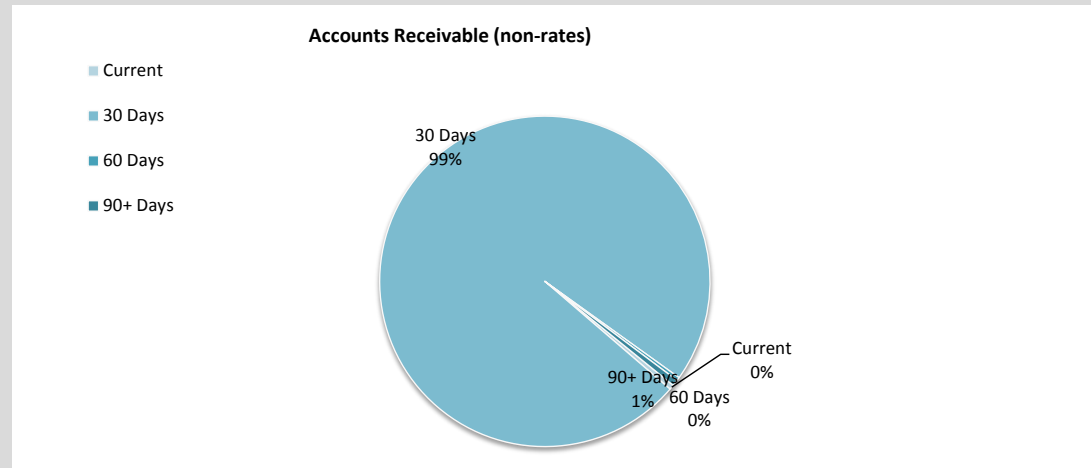
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>0%</b>	<b>\$2,776,376</b>



<b>Debtors Due</b>
<b>\$410,757</b>
<b>Over 30 Days</b>
<b>100%</b>
<b>Over 90 Days</b>
<b>0.6%</b>

Other Current Assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 July 2021
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	2,500	0	2,500	0
<b>Inventory</b>				
Fuel and materials	22,118	0	(2,517)	19,601
<b>Total Other Current assets</b>				<b>19,601</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### 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.

##### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

#### CONTRACT ASSETS

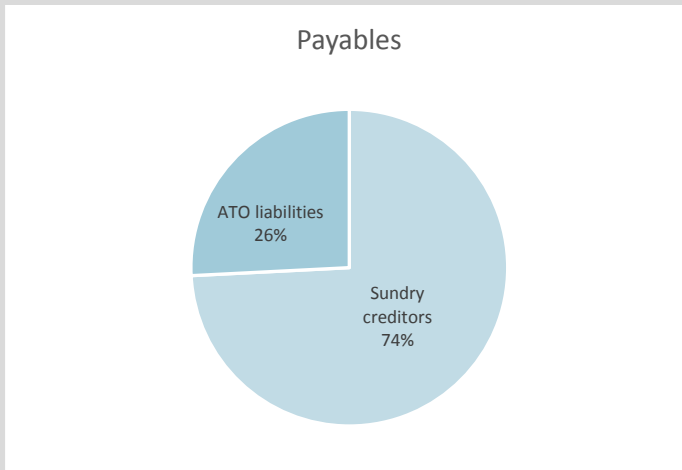
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	400	0	0	0	400
Percentage	0%	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>						
Sundry creditors		93,527				93,527
ATO liabilities		32,530				32,530
<b>Total Payables General Outstanding</b>						<b>126,057</b>

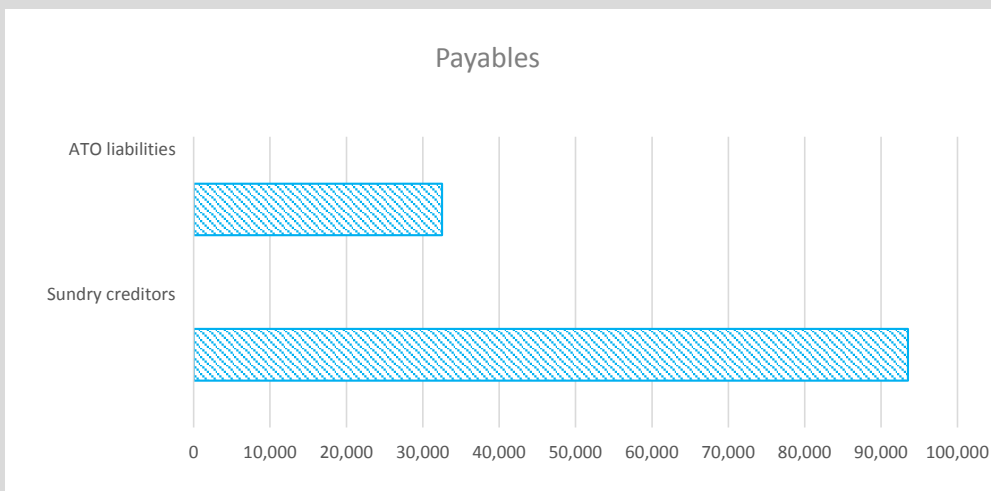
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



<b>Creditors Due</b>
<b>\$126,057</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

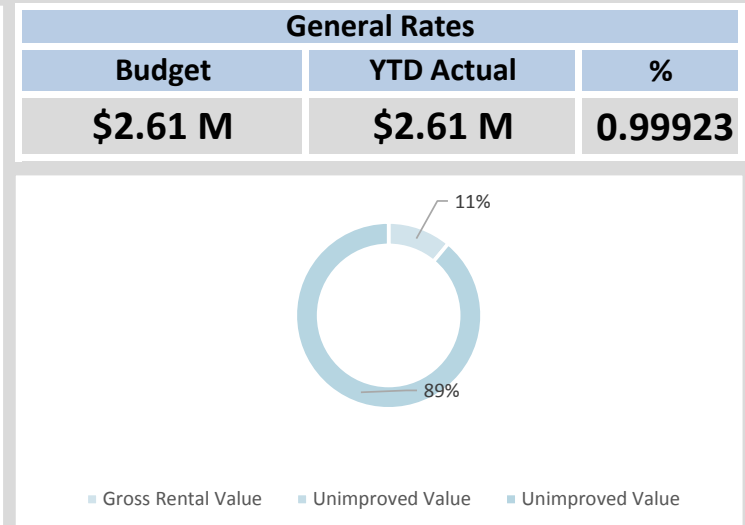
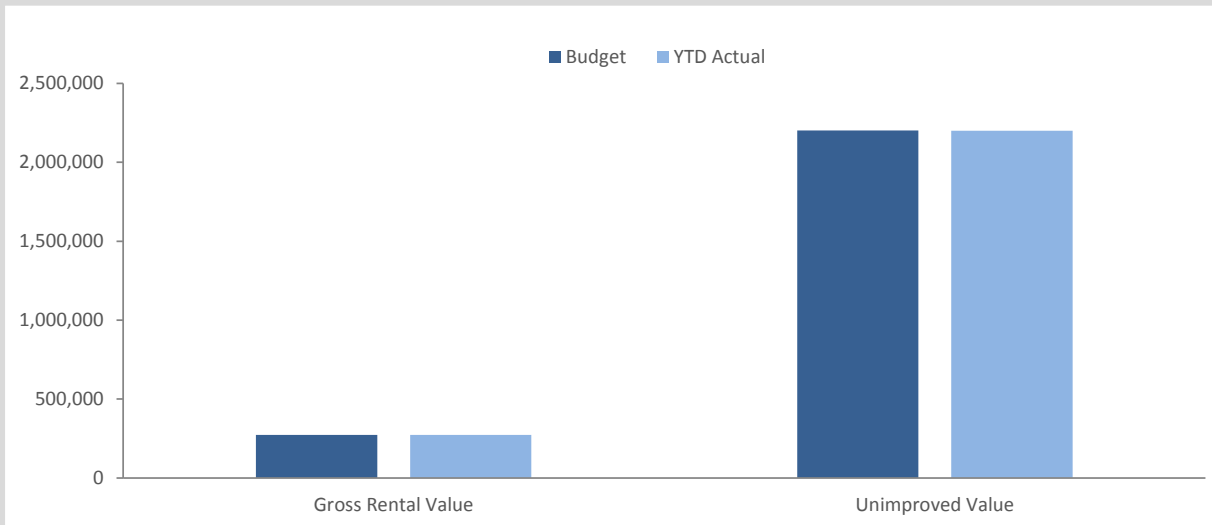
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General Rate Revenue**

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Gross Rental Value	0.121560	243	2,243,220	272,686	0	0	272,686	272,686			272,686
<b>Unimproved Value</b>											
Unimproved Value	0.006960	410	316,188,500	2,199,407	2,000	0	2,201,407	2,199,407			2,199,407
<b>Sub-Total</b>		<b>653</b>	<b>318,431,720</b>	<b>2,472,093</b>	<b>2,000</b>	<b>0</b>	<b>2,474,093</b>	<b>2,472,093</b>	<b>0</b>	<b>0</b>	<b>2,472,093</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
Gross Rental Value	645	148	231,290	95,460	0	0	95,460	95,460			95,460
<b>Unimproved Value</b>											
Unimproved Value	645	65	3,496,718	41,925	0	0	41,925	41,925			41,925
<b>Sub-Total</b>		<b>213</b>	<b>3,728,008</b>	<b>137,385</b>	<b>0</b>	<b>0</b>	<b>137,385</b>	<b>137,385</b>	<b>0</b>	<b>0</b>	<b>137,385</b>
<b>Amount from General Rates</b>							<b>2,611,478</b>				<b>2,609,478</b>
<b>Total General Rates</b>							<b>2,611,478</b>		<b>0</b>		<b>2,609,478</b>

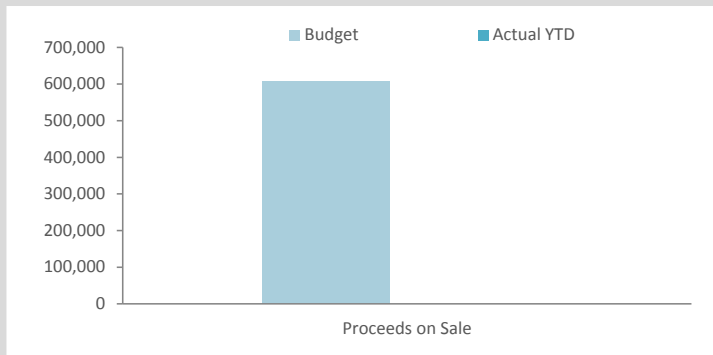
**KEY INFORMATION**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



Asset Ref.	Asset Description	PE#	Budget				YTD Actual			
			Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
			Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$			
	<b>Land and buildings</b>									
	House - 7 Mason Street		136,380	130,000	0	(6,380)		0	0	
	<b>Plant and equipment</b>									
	<b>Governance</b>									
	Toyota Prado GXL	CB1	45,000	49,000	4,000	0		0	0	
	Toyota Prado GXL	CB01	48,000	50,500	2,500	0		0	0	
	<b>Transport</b>									
	Toyota Prado GXL	CB00	48,000	50,000	2,000	0		0	0	
	Toyota SR5 Dual Cab	CB06	35,000	40,000	5,000	0		0	0	
	Toyota Hilux Ute	CB04	30,000	32,000	2,000	0		0	0	
	Toyota Hilux Extra Cab	CB08	31,000	36,500	5,500	0		0	0	
	Toyota Hilux Dual Cab	CB05	32,000	36,500	4,500	0		0	0	
	Toyota Hilux Ute	007FR	30,000	33,000	3,000	0		0	0	
	CAT 12M Grader	CB03	167,000	125,000	0	(42,000)		0	0	
	John Deere Tractor & Loader	CB015	30,600	25,000	0	(5,600)		0	0	
			<b>632,980</b>	<b>607,500</b>	<b>28,500</b>	<b>(53,980)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$607,500</b>	<b>\$0</b>	<b>0%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

<b>Capital Acquisitions</b>	<b>Adopted Budget</b>	<b>YTD Actual</b>
	\$	\$
Buildings - non-specialised	25,000	15,744
Buildings - specialised	4,467,071	69
Plant and equipment	887,400	0
Infrastructure - Roads	2,145,832	0
Infrastructure - Other	791,698	0
<b>Capital Expenditure Totals</b>	<b>8,317,001</b>	<b>15,813</b>

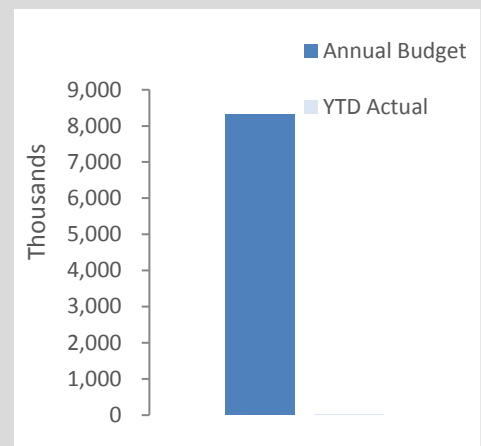
**Capital Acquisitions Funded By:**

	<b>Adopted Budget</b>	<b>YTD Actual</b>
	\$	\$
Capital grants and contributions	5,837,785	14,692
Other (Disposals & C/Fwd)	607,500	0
Cash Backed Reserves		
Plant Reserve	250,000	0
Community Associations Financial Assistance Reserve	15,000	0
Frankland River Sporting Facilities Reserve	171,213	0
Housing Reserve	5,000	0
Rate Discount Reserve	614,494	0
Strategic Community Plan Projects Reserve	5,112	0
Works Depot Reserve	90,000	0
Cranbrook Youth Precinct Reserve	7,231	0
Contribution - operations	713,666	1,121
<b>Capital Funding Total</b>	<b>8,317,001</b>	<b>15,813</b>

**SIGNIFICANT ACCOUNTING POLICIES**

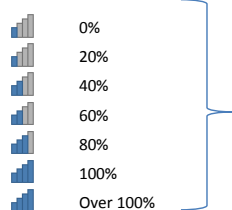
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$8.32 M</b>	<b>\$0.02 M</b>	<b>0%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$5.84 M</b>	<b>\$0.01 M</b>	<b>0%</b>

Capital Expenditure Total  
Level of Completion Indicators



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

% of  
Completion

	Account Description	Adopted		Variance Under/(Over)
		Budget	YTD Actual	
	<b>Buildings - specialised</b>			
	111205 Capital Expense - Frankland River Community Centre Major Mainten	35,000	0	35,000
	111208 Capital Expense - Cranbrook Regional Community Hub Development	25,100	0	25,100
0%	121209 Capital Expense - Depot Upgrade Cranbrook	91,571	69	91,502
	113205 Capital Expense - Frankland River Community Facility	4,309,400	0	4,309,400
	115200 Capital Expense - Capital Library Expenses	6,000	0	6,000
0%	<b>Buildings - specialised Total</b>	<b>4,467,071</b>	<b>69</b>	<b>151,602</b>
	<b>Buildings - non-specialised</b>			
	091202 Capital Expense - Staff Housing Major Maintenance	5,000	0	5,000
79%	132214 Capital Expense - Frankland River Caravan Park Upgrade	20,000	15,744	4,256
63%	<b>Buildings - non-specialised Total</b>	<b>25,000</b>	<b>15,744</b>	<b>9,256</b>
	<b>Plant &amp; Equipment</b>			
	042212 Capital Expense - Admin Vehicles	121,400	0	121,400
	143200 Capital Expense - Works Passenger Vehicles	278,000	0	278,000
	143201 Capital Expense - Heavy Plant & Equipment Purchases	488,000	0	488,000
	<b>Plant &amp; Equipment Total</b>	<b>887,400</b>	<b>0</b>	<b>887,400</b>
	<b>Infrastructure - Roads</b>			
	121201 Capital Expense - Regional Road Group Construction	1,405,000	0	1,405,000
	121202 Capital Expense - Council Funded Road Construction	230,000	0	230,000
	121203 Capital Expense - Roads to Recovery Construction	404,652	0	404,652
	121218 Capital Expense - Cranbrook Drainage	106,180	0	106,180
	<b>Infrastructure - Roads Total</b>	<b>2,145,832</b>	<b>0</b>	<b>2,039,652</b>
	<b>Infrastructure - Other</b>			
	113220 Capital Expense - Cranbrook Youth and Community Precinct	516,550	0	516,550
	113229 Capital Expense - Horse Paddocks Upgrade	5,000	0	5,000
	132201 Capital Expense - Tourism Information Bays	87,210	0	87,210
	132206 Capital Expense - Entry Statements	182,938	0	182,938
	<b>Infrastructure - Other Total</b>	<b>791,698</b>	<b>0</b>	<b>791,698</b>
0%	<b>Grand Total</b>	<b>8,317,001</b>	<b>15,813</b>	<b>6,037,308</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

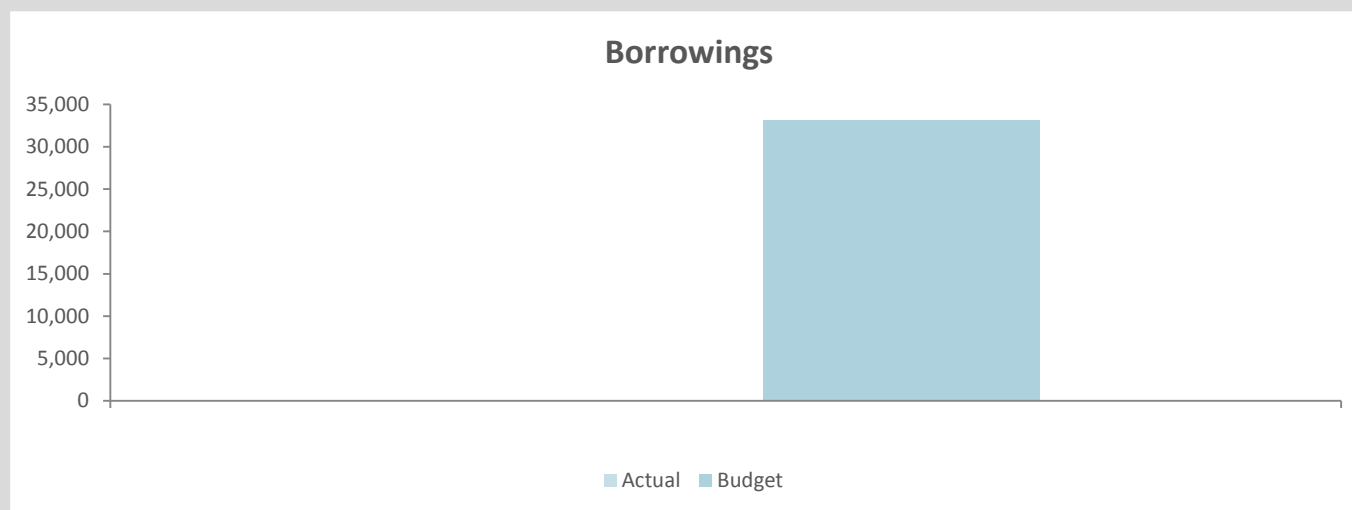
**Repayments - Borrowings**

Information on Borrowings Particulars	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 77 - Lot 9 Edward Street MOW Residence	103,608	0	0	0	33,091	103,608	70,517	(1,391)	4,710
	103,608	0	0	0	33,091	103,608	70,517	(1,391)	4,710
<b>Total</b>	103,608	0	0	0	33,091	103,608	70,517	(1,391)	4,710
Current borrowings	33,091					33,091			
Non-current borrowings	70,516					70,517			
	103,607					103,608			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

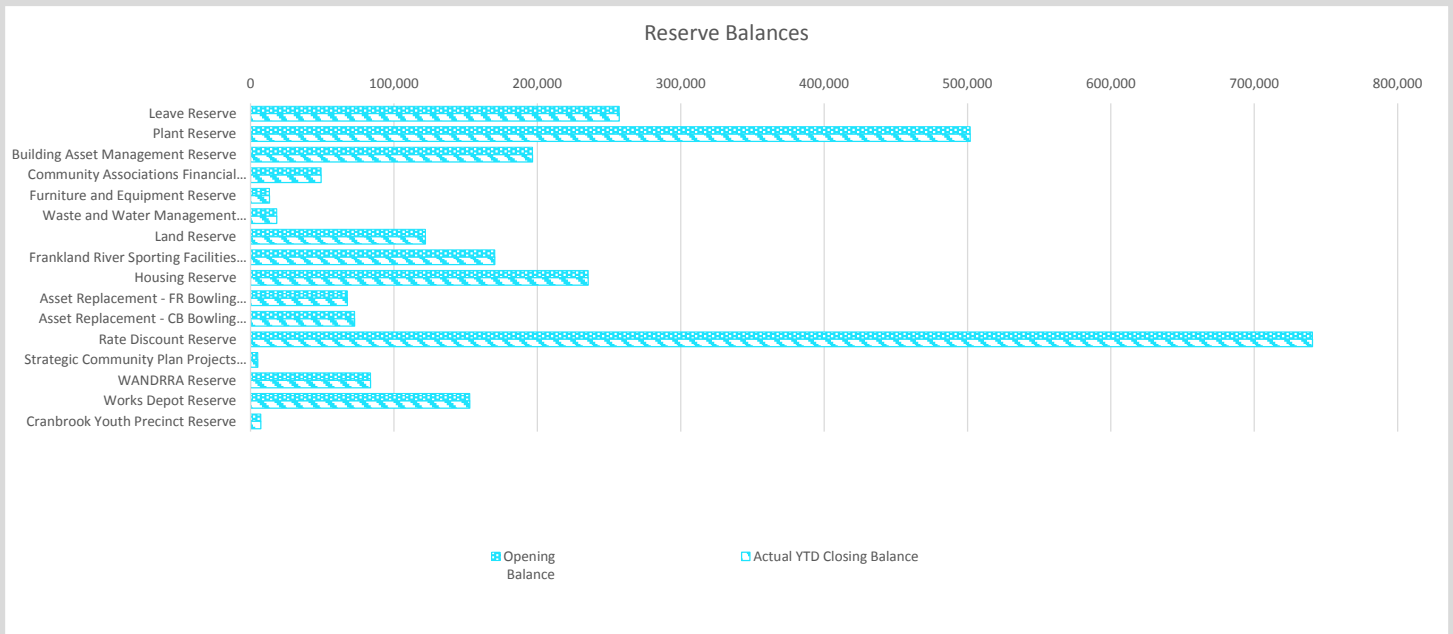


<b>Principal Repayments</b>	<b>\$0</b>
<b>Interest Earned</b>	<b>\$248</b>
<b>Interest Expense</b>	<b>(\$1,391)</b>
<b>Reserves Bal</b>	<b>\$2.69 M</b>
<b>Loans Due</b>	<b>\$1 M</b>

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	257,084	1,285	5			(120,000)		138,369	257,089
Plant Reserve	501,877	2,509	10	43,990		(250,000)		298,376	501,887
Building Asset Management Reserve	196,687	983	4	42,735		(66,100)		174,305	196,691
Community Associations Financial Assistanc	49,300	2,747	1	0		(15,000)		37,047	49,301
Furniture and Equipment Reserve	13,292	66	0	0		0		13,358	13,292
Waste and Water Management Reserve	18,271	91	0	0		0		18,362	18,271
Land Reserve	122,012	610	2	0		0		122,622	122,014
Frankland River Sporting Facilities Reserve	170,360	852	3	0		(171,213)		(1)	170,363
Housing Reserve	235,514	131,178	4			(5,000)		361,692	235,518
Asset Replacement - FR Bowling Green Rese	67,538	5,338	1	0		0		72,876	67,539
Asset Replacement - CB Bowling Green Rese	72,532	5,363	1			0		77,895	72,533
Rate Discount Reserve	740,538	199,413	14			(614,494)		325,457	740,552
Strategic Community Plan Projects Reserve	5,087	25	0	0		(5,112)		0	5,087
WANDRRA Reserve	83,677	418	2	0		0		84,095	83,679
Works Depot Reserve	152,842	250,764	3			(90,000)		313,606	152,845
Cranbrook Youth Precinct Reserve	7,196	36	0			(7,231)		1	7,196
	<b>2,693,807</b>	<b>601,678</b>	<b>51</b>	<b>86,725</b>	<b>0</b>	<b>(1,344,150)</b>	<b>0</b>	<b>2,038,060</b>	<b>2,693,856</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 July 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual and sick leave		326,767	0	0	326,767
Long service leave		94,209	0	0	94,209
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements		148,199			148,199
<b>Total Other Current liabilities</b>		<b>569,175</b>			<b>569,175</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### 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 BENEFITS

###### 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 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>										
<b>General purpose funding</b>										
032100	111	Financial Assistance Grant	0	0	0	0	419,575	419,575	419,575	0
032101	111	Local Roads Grant	0	0	0	0	303,891	303,891	303,891	0
<b>Law, order, public safety</b>										
051100	110	DFES - ESL Grant	0	0	0	0	82,786	82,786	82,786	18,017
<b>Education and welfare</b>										
082101	110	DoC - Youth Week Funding	0	0	0	0	1,000	1,000	1,000	0
084100	110	DoC - Seniors Activities Funding	0	0	0	0	1,000	1,000	1,000	0
<b>Transport</b>										
122102	110	MRWA - Direct Grant	0	0	0	0	168,377	168,377	168,377	168,377
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>976,629</b>	<b>976,629</b>	<b>0</b>	<b>976,629</b>
<b>Operating Contributions</b>										
<b>General purpose funding</b>										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	44,123	44,123	44,123	0
<b>Law, order, public safety</b>										
051120	120	DFES - CESM Contribution	0	0	0	0	94,700	94,700	94,700	0
<b>Recreation and culture</b>										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000	5,000	0
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	0
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	0
<b>Transport</b>										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,680	1,680	1,680	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,503</b>	<b>152,503</b>	<b>0</b>	<b>152,503</b>
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,129,132</b>	<b>1,129,132</b>	<b>0</b>	<b>1,129,132</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>										
<b>Recreation and culture</b>										
113311	113	Frederick Square Lotterywest Grant				400,000	400,000		400,000	0
113325	113	Funding for New FRCF (CSRFF)				500,000	500,000		500,000	0
113326	114	Funding for New FRCF (BBRF)	0	0	0	2,154,700	2,154,700		2,154,700	0
<b>Transport</b>										
122300	113	Road Project Grant	0	0	0	936,667	936,667		936,667	0
122301	114	Roads to Recovery Grant	0	0	0	404,652	404,652	0	404,652	0
122305	113	Black Spot Grant	0	0	0	0	0		0	14,692
122309	114	Local Roads & Community Infrastructure Grant	0	0	0	1,127,766	1,127,766		1,127,766	0
<b>Economic services</b>										
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	75,000	75,000	0	75,000	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>5,598,785</b>	<b>5,598,785</b>	<b>0</b>	<b>5,598,785</b>	<b>14,692</b>
<b>Non-Operating Contributions</b>										
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	239,000	239,000		239,000	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>239,000</b>	<b>239,000</b>	<b>0</b>	<b>239,000</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>5,837,785</b>	<b>5,837,785</b>	<b>0</b>	<b>5,837,785</b>	<b>14,692</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**NOTE 13  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 Jul 2021
	\$	\$	\$	\$
	0	0	0	0

**KEY INFORMATION**

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2021	Received	Paid	31 Jul 2021
	Opening Balance	Amount	Amount	Closing Balance

Represented By:	Trust	Muni	Total
	\$ -	\$ -	\$ -

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$
							0
							0
							0
							0
							0
							0
				0	0	0	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**NOTE 15  
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.

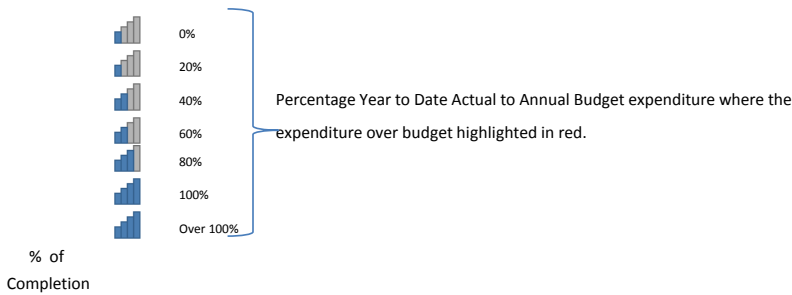
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Transport	152,204	885.52%	▲ Timing	Revenue received early
<b>Expenditure from operating activities</b>				
Law, Order and Public Safety	(41,385)	(92.94%)	▲ Timing	Insurance costs paid
Community Amenities	22,796	44.35%	▼ Timing	Delayed expenses
Transport	(72,090)	(32.40%)	▲ Timing	Road maintenance expenses
Other Property and Services	(69,687)	(1646.28%)	▲ Timing	Insurance costs paid
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(471,790)	(96.98%)	▼ Timing	Funding not received yet
Proceeds from Disposal of Assets	(607,500)	(100.00%)	▼ Timing	Assets not yet sold
Capital Acquisitions	677,271	97.72%	▼ Timing	Capital projects not yet started

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**NOTE 16  
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



**04 GOVERNANCE**

**042 Governance - General - Capital Expenditure**

042212 Capital Expense - Admin Vehicles

**042 Total Governance - General - Capital Expenditure**

**04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE**

**04 TOTAL GOVERNANCE - CAPITAL REVENUE**

**09 HOUSING**

**091 Staff Housing - Capital Expenditure**

091202 Capital Expense - Staff Housing Major Maintenance

**091 Total Staff Housing - Capital Expenditure**

**09 TOTAL HOUSING - CAPITAL EXPENDITURE**

**09 TOTAL HOUSING - CAPITAL REVENUE**

**11 RECREATION & CULTURE**

**111 Public Halls & Civic Centres - Capital Expenditure**

111205 Capital Expense - Frankland River Community Centre Major

111208 Capital Expense - Cranbrook Regional Community Hub Development

**111 Total Public Halls & Civic Centre - Capital Expenditure**

**113 Other Recreation and Sport - Capital Expenditure**

113205 Capital Expense - Frankland River Community Facility

113220 Capital Expense - Cranbrook Youth and Community Precinct

113229 Capital Expense - Horse Paddocks Upgrade

**113 Total Other Recreation & Sport - Capital Expenditure**

**113 Other Recreation & Sport - Capital Revenue**

113303 Capital Revenue - Contributions & Donations Other Recreation & Culture

113311 Capital Revenue - Frederick Square Lotterywest Grant

113325 #VALUE!

113326 Capital Revenue - Frankland River Community Facility Building

**113 Total Other Recreation & Sport - Capital Revenue**

**115 Libraries - Capital Expenditure**

115200 Capital Expense - Capital Library Expenses

**113 Total Libraries - Capital Expenditure**

**11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE**

**11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE**

RESP OFFICER	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
MOW	121,400	\$ -	\$ 20,315	121,400
	<b>\$ 121,400</b>	<b>\$ -</b>	<b>\$ 20,315</b>	<b>\$ 121,400</b>
	<b>\$ 121,400</b>	<b>\$ -</b>	<b>\$ 20,315</b>	
	<b>\$ -</b>	<b>\$ -</b>		
MCC	5,000	\$ -	\$ -	5,000
	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>\$ -</b>	<b>\$ -</b>		
MCC	35,000	\$ -	\$ -	35,000
MCC	25,100	\$ -	\$ -	25,100
	<b>\$ 60,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,100</b>
MCC	4,309,400	\$ -	\$ -	4,309,400
CDO	516,550	\$ -	\$ -	516,550
MOW	5,000	\$ -	\$ -	5,000
	<b>\$ 4,830,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,830,950</b>
MCC	239,000	\$ -	\$ -	-
CDO	400,000	\$ -	\$ -	-
MCC	500,000	\$ -	\$ -	-
MCC	2,154,700	\$ -	\$ -	-
	<b>\$ 3,293,700</b>	<b>\$ -</b>	<b>\$ -</b>	
MCC	6,000	\$ -	\$ -	-
	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>
	<b>\$ 4,897,050</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>\$ 3,293,700</b>	<b>\$ -</b>		

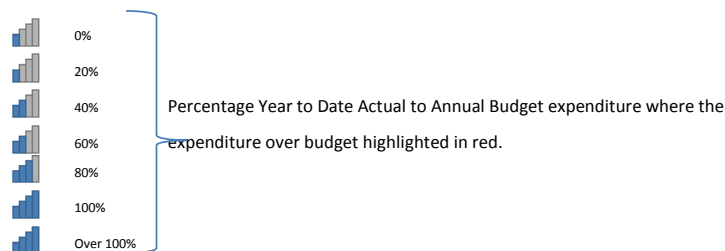
% of  
Completion

	RESP OFFICER	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)	
<b>12 TRANSPORT</b>						
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>						
<b>121201 Capital Expense - Regional Road Group Construction</b>						
	RG003	Salt River Road	MOW	210,000	\$ - \$ - 210,000	
	RG008	Stockyard Road	MOW	210,000	\$ - \$ - 210,000	
	RG003A	Salt River Road	MOW	285,000	\$ - \$ - 285,000	
	RG560	Kojonup Frankland Road	MOW	240,000	\$ - \$ - 240,000	
	RG007	Shamrock Road	MOW	240,000	\$ - \$ - 240,000	
	RG523	Wingebellup Road	MOW	220,000	\$ - \$ - 220,000	
		<b>Sub Total Capital Expense - Regional Road Group Construction</b>		<b>\$ 1,405,000</b>	<b>\$ - \$ - \$ 1,405,000</b>	
<b>121202 Capital Expense - Council Funded Road Construction</b>						
	CF024	Newton Road	MOW	60,000	\$ - \$ - 60,000	
	CF039	Koonje Road	MOW	50,000	\$ - \$ - 50,000	
	CF013	Bokerup Road	MOW	60,000	\$ - \$ - 60,000	
	CF106	Thompson Road	MOW	60,000	\$ - \$ - 60,000	
		<b>Sub Total Capital Expense - Council Funded Road Construction</b>		<b>\$ 230,000</b>	<b>\$ - \$ - \$ 230,000</b>	
<b>121203 Capital Expense - Roads to Recovery Construction</b>						
	AU047	Boyup Brook Cranbrook Road	MOW	201,861	\$ - \$ - 201,861	
	AU001	Yeriminup Road	MOW	202,791	\$ - \$ - 202,791	
		<b>Sub Total Capital Expense - Roads to Recovery Construction</b>		<b>\$ 404,652</b>	<b>\$ - \$ - \$ 404,652</b>	
0%		121209	Capital Expense - Depot Upgrade Cranbrook	MOW	91,571	\$ 69 \$ 24,091 91,502
		121212	Capital Expense - Footpaths	MOW	-	\$ - \$ - -
		121217	Capital Expense - Frankland River Drainage	MOW	-	\$ - \$ - -
		121218	Capital Expense - Cranbrook Drainage	MOW	106,180	\$ - \$ - 106,180
0%		<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Expenditure</b>		<b>\$ 2,237,403</b>	<b>\$ 69 \$ 24,091 \$ 2,237,334</b>	
<b>121 Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>						
		122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	936,667	\$ - \$ - -
		122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	404,652	\$ - \$ - -
		122305	Capital Revenue - Grant - Black Spot Grants	MOW	-	\$ 14,692 \$ 14,692 -
		122309	Capital Revenue - Local Roads & Community Infrastructure	MOW	1,127,766	\$ - \$ - -
		<b>121 Total Streets Roads Bridges &amp; Depot Construction - Capital Revenue</b>		<b>\$ 2,469,085</b>	<b>\$ 14,692 \$ 14,692</b>	
<b>12 TOTAL TRANSPORT - CAPITAL EXPENDITURE</b>				<b>\$ 2,237,403</b>	<b>\$ 69 \$ 24,091</b>	
<b>12 TOTAL TRANSPORT - CAPITAL REVENUE</b>				<b>\$ 2,469,085</b>	<b>\$ 14,692 \$ 14,692</b>	
<b>13 ECONOMIC SERVICES</b>						
<b>132 Tourism &amp; Area Promotion - Capital Expenditure</b>						
	132201	Capital Expense - Tourism Information Bays	CDO	87,210	\$ - \$ - 87,210	
	132206	Capital Expense - Entry Statements	MCC	182,938	\$ - \$ - 182,938	
5%		132214	Capital Expense - Frankland River Caravan Park Upgrade	MOW	20,000	\$ 15,744 \$ 1,090 4,256
		<b>132 Total Tourism &amp; Area Promotion - Capital Expenditure</b>		<b>\$ 290,148</b>	<b>\$ 15,744 \$ 1,090 \$ 274,404</b>	
<b>132 Tourism &amp; Area Promotion - Capital Revenue</b>						
		132300	Capital Revenue - Grant for Frankland River Caravan Park	CDO	75,000	\$ - \$ - -
		<b>132 Total Tourism &amp; Area Promotion - Capital Revenue</b>		<b>\$ 75,000</b>	<b>\$ -</b>	
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE</b>				<b>\$ 290,148</b>	<b>\$ 15,744 \$ 1,090</b>	
<b>13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE</b>				<b>\$ 75,000</b>	<b>\$ -</b>	
<b>14 OTHER PROPERTY &amp; SERVICES</b>						
<b>143 Plant Operation Costs - Capital Expenditure</b>						
	143200	Capital Expense - Works Passenger Vehicles	MOW	278,000	\$ - \$ 45,006 278,000	
	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	488,000	\$ - \$ - 488,000	
		<b>143 Total Plant Operation Costs - Capital Expenditure</b>		<b>\$ 766,000</b>	<b>\$ - \$ 45,006 \$ 766,000</b>	
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL EXPENDITURE</b>				<b>\$ 766,000</b>	<b>\$ - \$ 45,006</b>	
<b>14 TOTAL OTHER PROPERTY &amp; SERVICES - CAPITAL REVENUE</b>				<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>\$ 8,317,001</b>	<b>\$ 15,813 \$ 90,502</b>	
<b>TOTAL CAPITAL REVENUE</b>				<b>\$ 5,837,785</b>	<b>\$ 14,692 \$ 14,692</b>	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2021**

**NOTE 17  
DETAILED OPERATING STATEMENT**

Operating Expenditure Total  
Level of Completion Indicators



% of  
Completion

**03 GENERAL PURPOSE FUNDING**

**031 Rate Revenue - Operating Expenditure**

11%	031000	Expense - Administration Allocation Rates	MCC	110,056	11,981	-	98,075
	031002	Expense - Valuation Expenses	MCC	10,928	-	-	10,928
	031003	Expense - Title Searches	MCC	100	-	-	100
	031004	Expense - Debt Collection	MCC	5,000	-	-	5,000
	031006	Expense - Rates Incentive Prize	MCC	1,000	-	-	1,000
9%		<b>031 Total Rate Revenue - Operating Expenditure</b>		<b>\$ 127,084</b>	<b>\$ 11,981</b>	<b>\$ -</b>	<b>\$ 115,103</b>

**031 Rate Revenue - Operating Revenue**

031100	Revenue - General Rates Levied	MCC	2,609,478	2,609,478	-	-
031101	Revenue - Ex-Gratia Rates	MCC	44,123	-	-	-
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,500	145	-	-
031103	Revenue - Rates Written-off	MCC	(500)	(1)	-	-
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-	-
031105	Revenue - Rates Instalment Interest	MCC	9,500	28	-	-
031106	Revenue - Rates Administration Charges	MCC	2,200	20	-	-
031107	Revenue - Rate Enquiries	MCC	1,600	135	-	-
031108	Revenue - Interim Rates	MCC	2,000	-	-	-
	<b>031 Total Rate Revenue - Operating Revenue</b>		<b>\$ 2,679,901</b>	<b>\$ 2,609,805</b>	<b>\$ -</b>	<b>-</b>

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

032100	Revenue - Financial Assistance Grant	MCC	419,575	-	-	-
032101	Revenue - Local Roads Grant	MCC	303,891	-	-	-
032102	Revenue - Municipal Interest	MCC	4,000	7	-	-
032103	Revenue - Reserves Interest	MCC	10,000	51	-	-
032104	Revenue - Dividends/Other Interest	MCC	300	-	-	-
032105	Revenue - Sundry Debtor Interest	MCC	200	17	-	-
	<b>032 Total Other General Purpose Funding - Operating Revenue</b>		<b>\$ 737,966</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>-</b>

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

**\$ 127,084 \$ 11,981 \$ -**

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

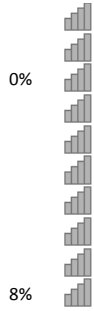
**\$ 3,417,867 \$ 2,609,880 \$ -**

**04 GOVERNANCE**

**041 Members Of Council - Operating Expenditure**

11%	041000	Expense - Administration Allocation Governance	MCC	252,424	27,479	-	224,945
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
	041002	Expense - Members Conference Exp	CEO	3,000	-	-	3,000
	041003	Expense - Council Election Exp	MCC	8,000	-	510	8,000
	041004	Expense - President's Allowance	CEO	6,000	-	-	6,000
	041005	Expense - Receptions & Civic Functions	MCC	18,000	-	-	18,000
100%	041006	Expense - Members Insurance	MCC	13,900	13,842	-	58
	041007	Expense - Members Subscriptions	MCC	16,100	-	14,762	16,100
1%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	55	-	5,945

% of  
Completion



Code	Description	Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
041009	Expense - Members Meeting Allowance	CEO	50,000	-	-	50,000
041010	Expense - Members Advertising Exp	CEO	3,000	-	-	3,000
041012	Expense - Members Other Sundry Items	CEO	2,000	3	-	1,997
041013	Expense - Audit Fees	MCC	34,000	-	1,636	34,000
041016	Expense - Deputy President's Allowance	CEO	1,500	-	-	1,500
041017	Expense - Members Training	CEO	7,000	-	-	7,000
041018	Expense - Integrated Planning + Reporting	CEO	21,500	-	19,400	21,500
041020	Expense - VROC Expenses	CEO	5,000	-	-	5,000
041021	Expense - Professional Services	CEO	75,000	-	750	75,000
<b>041 Total Members Of Council - Operating Expenditure</b>			<b>\$ 522,924</b>	<b>\$ 41,379</b>	<b>\$ 37,059</b>	<b>\$ 481,545</b>

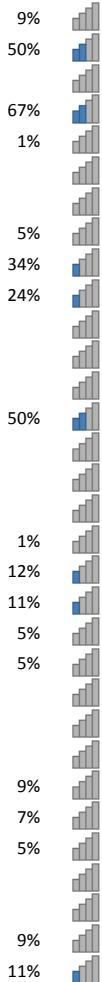
**041 Members Of Council - Operating Revenue**

041102	Revenue - Members Reimbursements	MCC	100	-	-
041103	Revenue - Sale of Used Equipment	MCC	500	-	-

**041 Total Members Of Council - Operating Revenue**

<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>
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**042 Governance - General - Operating Expenditure**



042001	Expense - Admin Building Expenses	MCC	42,000	3,853	-	38,147
042003	Expense - Admin Workers Compensation Premium	MCC	28,300	14,134	-	14,166
042004	Expense - Office Equipment Maintenance	MCC	5,000	-	-	5,000
042005	Expense - Computer Equipment Maintenance	MCC	65,000	43,602	-	21,398
042006	Expense - Admin Telephone	MCC	20,000	141	-	19,859
042007	Expense - CEO Expense Account	CEO	5,000	-	-	5,000
042008	Expense - Admin Legal Expenses	CEO	15,000	-	4,045	15,000
042009	Expense - Admin Staff Training	MCC	20,000	900	982	19,100
042010	Expense - Admin Printing & Stationery	MCC	4,000	1,363	194	2,637
042011	Expense - Fringe Benefits Tax	MCC	15,000	3,582	-	11,418
042012	Expense - Admin Conference Exp	MCC	7,000	-	-	7,000
042013	Expense - Admin Staff Uniform	MCC	4,950	-	363	4,950
042014	Expense - Contract Financial Services	MCC	13,000	-	10,000	13,000
042015	Expense - Admin Insurance Premium	MCC	25,400	12,779	-	12,621
042016	Expense - Admin Subscriptions	MCC	1,820	-	1,520	1,820
042017	Expense - Admin Advertising	MCC	2,000	-	-	2,000
042018	Expense - Admin Postage & Freight	MCC	3,000	-	-	3,000
042019	Expense - Bank Charges	MCC	200	3	-	197
042020	Expense - Admin Vehicle Expenses	MCC	10,000	1,217	273	8,783
042021	Expense - Unders & Overs	MCC	1	0	-	1
042022	Expense - Other Admin Office Exp	MCC	2,000	95	168	1,905
042023	Expense - Merchant & Bank Fees	MCC	5,600	272	-	5,328
042024	Expense - Website Upgrade	CDO	20,000	-	10,500	20,000
042025	Expense - Software Upgrade	MCC	70,000	-	54,202	70,000
042026	Expense - Overdraft Interest	MCC	3,000	-	-	3,000
042051	Expense - Admin Housing Allowance	MCC	18,600	1,625	-	16,975
042052	Expense - Admin Employee Expenses	MCC	882,729	60,827	-	821,902
042053	Expense - HR Expenses	MCC	10,000	527	-	9,473
042055	Expense - Admin Computers	MCC	9,000	-	-	9,000
042057	Expense - Desks/Chairs/Office Equipment	MCC	5,000	-	-	5,000
042090	Expense - Depreciation Administration	MCC	98,380	8,682	-	89,698
042099	Expense - Administration Costs Allocated	MCC	(1,410,980)	(153,601)	-	(1,257,379)
<b>042 Total Governance - General - Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,247</b>	<b>\$ -</b>

**042 Governance - General - Operating Revenue**

042101	Revenue - Admin Reimbursements	MCC	1,000	-	-
042102	Revenue - Photocopying Charges	MCC	100	4	-
042103	Revenue - Secretarial / Other Charges	MCC	100	55	-
042107	Revenue - Paid Parental Leave Reimbursement	MCC	13,906	37	-
042199	Revenue - Profit on Sale of Assets Admin	MCC	6,500	-	-

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

<b>\$ 21,606</b>	<b>\$ 96</b>	<b>\$ -</b>
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**04 TOTAL GOVERNANCE - OPERATING EXPENDITURE**

<b>\$ 522,924</b>	<b>\$ 41,379</b>	<b>\$ 119,306</b>
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**04 TOTAL GOVERNANCE - OPERATING REVENUE**

<b>\$ 22,206</b>	<b>\$ 96</b>	<b>\$ -</b>
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**05 LAW, ORDER & PUBLIC SAFETY**

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

% of Completion	Code	Description	Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
	051001	Expense - ESL Purchase Minor Plant & Equip	CESM	1,000	-	-	1,000
42%	051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	9,178	-	12,822
	051003	Expense - ESL Maintenance Plant & Equipment	CESM	200	-	-	200
25%	051004	Expense - ESL Maintenance Land & Buildings	CESM	5,500	1,402	-	4,098
	051005	Expense - ESL Clothing & Accessories	CESM	7,596	-	-	7,596
1%	051006	Expense - ESL Utilities, Rates & Taxes	CESM	5,000	64	-	4,936
	051007	Expense - ESL Other Goods & Services	CESM	4,800	-	2,866	4,800
96%	051008	Expense - ESL Insurances - Fire Prevention	MCC	36,690	35,076	-	1,614
55%		<b>051 Total Fire Prevention (ESL) - Operating Expenditure</b>		<b>\$ 82,786</b>	<b>\$ 45,720</b>	<b>\$ 2,866</b>	<b>\$ 37,066</b>

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

051100	Revenue - ESL Grant	MCC	82,786	18,017	-	
051101	Revenue - ESL Collection Fee	MCC	4,000	-	-	
	<b>051 Total Fire Prevention (ESL) - Operating Revenue</b>		<b>\$ 86,786</b>	<b>\$ 18,017</b>	<b>\$ -</b>	

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

11%	051000	Expense - Administration Allocation Fire Prevention	MCC	73,653	8,018	-	65,635
8%	051010	Expense - Council Fire Prevention	MOW	30,000	2,326	-	27,674
	051011	Expense - Council Fire Maps	MCC	500	-	-	500
10%	051090	Expense - Depreciation Fire Prevention	MCC	124,410	13,000	-	111,410
10%		<b>051 Total Fire Prevention (Council) - Operating Expenditure</b>		<b>\$ 228,563</b>	<b>\$ 23,344</b>	<b>\$ -</b>	<b>\$ 205,219</b>

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

051111	Revenue - Council Sale of Fire Maps	MCC	100	18	-	
	<b>051 Total Fire Prevention (Council) - Operating Revenue</b>		<b>\$ 100</b>	<b>\$ 18</b>	<b>\$ -</b>	

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

8%	051020	Expense - CESM Employee Expenses	MCC	115,000	9,314	-	105,686
3%	051021	Expense - CESM Administration Expenses	MCC	1,500	41	-	1,459
4%	051022	Expense - CESM Vehicle Expenses	MCC	24,000	989	-	23,011
	051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	-	109	-	(109)
7%		<b>051 Total Fire Prevention (CESM) - Operating Expenditure</b>		<b>\$ 140,500</b>	<b>\$ 10,453</b>	<b>\$ -</b>	<b>\$ 130,048</b>

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

051120	Revenue - CESM Contributions & Reimbursements	MCC	121,700	-	-	
	<b>051 Total Fire Prevention (CESM) - Operating Revenue</b>		<b>\$ 121,700</b>	<b>\$ -</b>	<b>\$ -</b>	

**052 Animal Control - Operating Expenditure**

11%	052000	Expense - Administration Allocation Animal Control	MCC	11,852	1,290	-	10,562
94%	052001	Expense - Pound Maintenance	MOW	800	751	-	49
6%	052002	Expense - Animal Control	MOW	50,000	3,245	-	46,755
8%		<b>052 Total Animal Control - Operating Expenditure</b>		<b>\$ 62,652</b>	<b>\$ 5,287</b>	<b>\$ -</b>	<b>\$ 57,365</b>

**052 Animal Control - Operating Revenue**

052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-	
052101	Revenue - Dog Registration Fees	MCC	2,100	475	-	
052102	Revenue - Impounding Fees	MCC	300	180	-	
052103	Revenue - Cat Registration Fees	MCC	200	-	-	
	<b>052 Total Animal Control - Operating Revenue</b>		<b>\$ 2,800</b>	<b>\$ 655</b>	<b>\$ -</b>	

**053 Other Law, Order & Public Safety - Operating Expenditure**

11%	053000	Expense - Administration Allocation Other Law Order & P	MCC	9,736	1,060	-	8,676
	053001	Expense - Local Laws	CEO	5,000	-	645	5,000
	053002	Expense - Community Safety	CDO	1,000	-	-	1,000
	053006	Expense - Security	MOW	2,500	-	-	2,500
	053008	Expense - Fines Enforcement Expenses	MCC	1,000	-	-	1,000
	053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	52	-	558
6%		<b>053 Total Other Law, Order &amp; Public Safety - Operating Expenditure</b>		<b>\$ 19,846</b>	<b>\$ 1,112</b>	<b>\$ 645</b>	<b>\$ 18,734</b>

		Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)		
<b>053 Other Law, Order &amp; Public Safety - Operating Revenue</b>								
	053103	Revenue - Infringements	MCC	3,000	50	-		
<b>053 Total Other Law, Order &amp; Public Safety - Operating Revenue</b>			<b>\$ 3,000</b>	<b>\$ 50</b>	<b>\$ -</b>			
<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING EXPENDITURE</b>			<b>\$ 534,347</b>	<b>\$ 85,914</b>	<b>\$ 3,511</b>			
<b>05 TOTAL LAW, ORDER &amp; PUBLIC SAFETY - OPERATING REVENUE</b>			<b>\$ 214,386</b>	<b>\$ 18,740</b>	<b>\$ -</b>			
<b>07 HEALTH</b>								
<b>074 Preventative Services - Administration &amp; Inspection - Operating Expenditure</b>								
11%		074000	Expense - Administration Allocation Preventative Service:	MCC	27,514	2,995	-	24,519
		074001	Expense - Contract EHO	CEO	13,000	-	-	13,000
		074002	Expense - Control Expenses Other	CEO	500	-	-	500
7%	<b>074 Total Preventative Services - Administration &amp; Inspection - Oper:</b>			<b>\$ 41,014</b>	<b>\$ 2,995</b>	<b>\$ -</b>	<b>\$ 38,019</b>	
<b>074 Preventative Services - Administration &amp; Inspection - Operating Revenue</b>								
		074102	Revenue - Septic Permit To Use Fee	MCC	900	107	-	
<b>074 Total Preventative Services - Administration &amp; Inspection - Oper:</b>			<b>\$ 900</b>	<b>\$ 107</b>	<b>\$ -</b>			
<b>075 Preventative Services - Pest Control - Operating Expenditure</b>								
		075000	Expense - Mosquito Control	MOW	5,000	-	-	5,000
<b>075 Total Preventative Services - Pest Control - Operating Expendit</b>			<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>		
<b>077 Other Health - Operating Expenditure</b>								
11%		077000	Expense - Administration Allocation Other Health	MCC	7,055	768	-	6,287
		077001	Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
		077004	Expense - Frankland River Medical Service	MCC	10,400	-	-	10,400
3%	<b>077 Total Other Health - Operating Expenditure</b>			<b>\$ 22,455</b>	<b>\$ 768</b>	<b>\$ -</b>	<b>\$ 21,687</b>	
<b>077 Other Health - Operating Revenue</b>								
		077100	Revenue - Food Act Registration	MCC	100	-	-	
<b>077 Total Other Health - Operating Revenue</b>			<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>07 TOTAL HEALTH - OPERATING EXPENDITURE</b>			<b>\$ 68,469</b>	<b>\$ 3,763</b>	<b>\$ -</b>			
<b>07 TOTAL HEALTH - OPERATING REVENUE</b>			<b>\$ 1,000</b>	<b>\$ 107</b>				
<b>08 EDUCATION &amp; WELFARE</b>								
<b>082 Other Education - Operating Expenditure</b>								
11%		082000	Expense - Administration Allocation Other Education	MCC	19,189	2,089	-	17,100
		082002	Expense - Youth Activities	CDO	10,000	-	-	10,000
		082003	Expense - Leeuwin Adventures	CDO	4,000	-	-	4,000
		082004	Expense - Community Activities	CDO	5,000	-	-	5,000
		082005	Expense - Community Newsletters	MCC	2,000	-	-	2,000
5%	<b>082 Total Other Education - Operating Expenditure</b>			<b>\$ 40,189</b>	<b>\$ 2,089</b>	<b>\$ -</b>	<b>\$ 38,100</b>	
<b>082 Other Education - Operating Revenue</b>								
		082101	Revenue - Youth Activities Funding	CDO	1,000	-	-	
<b>082 Total Other Education - Operating Revenue</b>			<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>084 Aged &amp; Disabled - Senior Activities - Operating Expenditure</b>								
11%		084000	Expense - Administration Allocation Seniors Activities	MCC	19,189	2,089	-	17,100
		084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
10%	<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Expendit</b>			<b>\$ 21,189</b>	<b>\$ 2,089</b>	<b>\$ -</b>	<b>\$ 19,100</b>	
<b>084 Aged &amp; Disabled - Senior Activities - Operating Revenue</b>								
		084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-	
<b>084 Total Aged &amp; Disabled - Senior Activities - Operating Revenue</b>			<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>			

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Completion

		Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)		
<b>086 Other Welfare - Operating Expenditure</b>								
11%		086000	Expense - Administration Allocation Other Welfare	MCC	10,865	1,183	-	9,682
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
		086007	Expense - Smart Start Program	MCC	25,000	-	-	25,000
9%		086090	Expense - Depreciation Other Welfare	MCC	3,500	322	-	3,178
4%		<b>086 Total Other Welfare - Operating Expenditure</b>			<b>\$ 40,165</b>	<b>\$ 1,505</b>	<b>\$ -</b>	<b>\$ 38,660</b>
<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING EXPENDITURE</b>								
					<b>\$ 101,543</b>	<b>\$ 5,683</b>	<b>\$ -</b>	
<b>08 TOTAL EDUCATION &amp; WELFARE - OPERATING REVENUE</b>								
					<b>\$ 2,000</b>	<b>\$ -</b>		
<b>09 HOUSING</b>								
<b>091 Staff Housing - Operating Expenditure</b>								
11%		091000	Expense - Administration Allocation Staff Housing	MCC	28,925	3,149	-	25,776
18%		091002	Expense - Staff Housing Utilities	MCC	38,000	6,963	-	31,037
2%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	25,900	638	815	25,262
30%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re:	MCC	4,710	(1,391)	-	6,101
		091008	Expense - Property Management Fees	MCC	15,000	-	-	15,000
		091091	Expense - Loss on Sale of Assets Staff Housing	MCC	6,380	-	-	6,380
8%		<b>091 Total Staff Housing - Operating Expenditure</b>			<b>\$ 118,915</b>	<b>\$ 9,358</b>	<b>\$ 815</b>	<b>\$ 109,557</b>
<b>091 Staff Housing - Operating Revenue</b>								
		091100	Revenue - Staff Housing Rent	MCC	61,000	2,565	-	
		091101	Revenue - Staff Housing Reimbursements	MCC	4,000	-	-	
<b>091 Total Staff Housing - Operating Revenue</b>					<b>\$ 65,000</b>	<b>\$ 2,565</b>	<b>\$ -</b>	
<b>092 Other Housing - Operating Expenditure</b>								
11%		092000	Expense - Administration Allocation Other Housing	MCC	6,632	722	-	5,910
27%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MCC	2,500	664	-	1,836
		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MCC	2,000	-	6	2,000
12%		<b>092 Total Other Housing - Operating Expenditure</b>			<b>\$ 11,132</b>	<b>\$ 1,386</b>	<b>\$ 6</b>	<b>\$ 9,746</b>
<b>092 Other Housing - Operating Revenue</b>								
		092100	Revenue - 9 Mason St - GROH	MCC	14,600	-	-	
<b>092 Total Other Housing - Operating Revenue</b>					<b>\$ 14,600</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>09 TOTAL HOUSING - OPERATING EXPENDITURE</b>								
					<b>\$ 130,047</b>	<b>\$ 10,744</b>	<b>\$ 821</b>	
<b>09 TOTAL HOUSING - OPERATING REVENUE</b>								
					<b>\$ 79,600</b>	<b>\$ 2,565</b>		
<b>10 COMMUNITY AMENITIES</b>								
<b>101 Sanitation - Household Waste - Operating Expenditure</b>								
11%		101000	Expense - Administration Allocation Household Waste	MCC	16,367	1,782	-	14,585
		101001	Expense - Recycling Waste Collection	MOW	26,500	-	-	26,500
1%		101002	Expense - Waste Site Maintenance	MOW	175,000	1,520	2,250	173,480
		101003	Expense - Purchase of Bins	MOW	500	-	-	500
		101004	Expense - Drum Muster	MOW	3,500	-	-	3,500
		101006	Expense - Domestic Waste Collection	MOW	31,500	-	-	31,500
8%		101090	Expense - Depreciation Household Waste	MCC	2,492	210	-	2,282
1%		<b>Total Sanitation - Household Waste - Operating Expenditure</b>			<b>\$ 255,859</b>	<b>\$ 3,512</b>	<b>\$ 2,250</b>	<b>\$ 252,347</b>
<b>101 Sanitation - Household Waste - Operating Revenue</b>								
		101100	Revenue - Recycling Removal Charges	MCC	35,880	35,880	-	
		101101	Revenue - Waste Removal Charges	MCC	50,160	50,160	-	
		101102	Revenue - Sale of Bins	MCC	1,000	-	-	
		101103	Revenue - Drum Muster	MOW	3,500	-	-	
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	-	-	
<b>101 Total Sanitation - Household Waste - Operating Revenue</b>					<b>\$ 90,940</b>	<b>\$ 86,040</b>	<b>\$ -</b>	

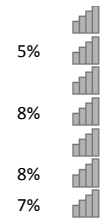
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Completion

		Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)		
<b>102 Sanitation - Other - Operating Expenditure</b>								
11%		102000	Expense - Administration Allocation Sanitation Other	MCC	847	92	-	755
11%		102002	Expense - Street Bins	MOW	16,000	1,783	-	14,217
11%		<b>102 Total Sanitation - Other - Operating Expenditure</b>			<b>\$ 16,847</b>	<b>\$ 1,876</b>	<b>\$ -</b>	<b>\$ 14,971</b>
<b>103 Sewerage - Operating Revenue</b>								
		103102	Revenue - Septic Application Fees	MCC	1,000	118	-	
		<b>103 Total Sewerage - Operating Revenue</b>			<b>\$ 1,000</b>	<b>\$ 118</b>	<b>\$ -</b>	
<b>105 Protection Of Environment - Operating Expenditure</b>								
11%		105000	Expense - Administration Allocation Protection Of Environ	MCC	15,944	1,736	-	14,208
		105001	Expense - Gillamii Centre Funding	MCC	60,000	-	-	60,000
3%		105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	6,000	178	-	5,822
3%		105090	Expense - Depreciation Protection of Environment	MCC	12,646	1,107	-	11,539
		<b>105 Total Protection Of Environment - Operating Expenditure</b>			<b>\$ 94,590</b>	<b>\$ 3,020</b>	<b>\$ -</b>	<b>\$ 91,570</b>
<b>105 Protection Of Environment - Operating Revenue</b>								
		105101	Revenue - Reimbursements Gillamii Centre	MCC	6,000	-	-	
		<b>105 Total Protection Of Environment - Operating Revenue</b>			<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>106 Town Planning &amp; Regional Development - Operating Expenditure</b>								
11%		106000	Expense - Administration Allocation TP & Regional Develo	MCC	72,383	7,880	-	64,503
7%		106001	Expense - Town Planning Fees	CEO	35,000	-	-	35,000
		<b>106 Total Town Planning &amp; Regional Development - Operating Expen</b>			<b>\$ 107,383</b>	<b>\$ 7,880</b>	<b>\$ -</b>	<b>\$ 99,503</b>
<b>106 Town Planning &amp; Regional Development - Operating Revenue</b>								
		106101	Revenue - Application Fees (Town Planning)	MCC	6,000	3,363	-	
		<b>106 Total Town Planning &amp; Regional Development - Operating Reven</b>			<b>\$ 6,000</b>	<b>\$ 3,363</b>	<b>\$ -</b>	
<b>107 Other Community Amenities - Operating Expenditure</b>								
11%		107000	Expense - Administration Allocation Other Community Ar	MCC	20,883	2,273	-	18,610
7%		107001	Expense - Public Conveniences	MOW	40,000	2,995	8	37,005
10%		107002	Expense - Cemeteries	MOW	20,000	1,907	-	18,093
		107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	-	5,000
9%		107090	Expense - Depreciation Other Community Amenities	MCC	56,218	5,139	-	51,079
		<b>107 Total Other Community Amenities - Operating Expenditure</b>			<b>\$ 142,101</b>	<b>\$ 12,314</b>	<b>\$ 8</b>	<b>\$ 129,787</b>
<b>107 Other Community Amenities - Operating Revenue</b>								
		107101	Revenue - Cemetery Fees	MCC	1,000	-	-	
		107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	500	-	-	
		107104	Revenue - Reimbursement Darwinia	MCC	5,000	-	-	
		<b>107 Total Other Community Amenities - Operating Revenue</b>			<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE</b>					<b>\$ 616,780</b>	<b>\$ 28,602</b>	<b>\$ 2,258</b>	
<b>10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE</b>					<b>\$ 110,440</b>	<b>\$ 89,521</b>		
<b>11 RECREATION &amp; CULTURE</b>								
<b>111 Public Halls &amp; Civic Centres - Operating Expenditure</b>								
11%		111000	Expense - Administration Allocation Public Halls & Civic C	MCC	69,844	7,603	-	62,241
25%		111001	Expense - Cranbrook Hall Operating	MCC	10,000	2,464	-	7,536
		111002	Expense - Cranbrook Hall Building Maintenance Schedule	MCC	4,000	-	-	4,000
25%		111003	Expense - Frankland River Hall Operating	MCC	9,000	2,229	-	6,771
		111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	-	182	2,500
12%		111007	Expense - Frankland River Community Centre Operating	MCC	20,000	2,448	-	17,552
		111008	Expense - Frankland River Community Centre Building Ma	MCC	6,800	-	816	6,800
46%		111010	Expense - Other Halls	MCC	5,000	2,282	-	2,718
14%		111015	Expense - Cranbrook Regional Community Hub	MCC	36,600	5,194	500	31,406
7%		111016	Expense - Cranbrook Community Gym	MCC	1,500	104	-	1,396
8%		111090	Expense - Depreciation Public Halls & Civic Centres	MCC	129,188	10,553	-	118,635
11%		<b>111 Total Public Halls &amp; Civic Centres - Operating Expenditure</b>			<b>\$ 294,432</b>	<b>\$ 32,877</b>	<b>\$ 1,498</b>	<b>\$ 261,555</b>

		Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
<b>111 Public Halls &amp; Civic Centres - Operating Revenue</b>						
	111101	Revenue - Cranbrook Hall	MCC	1,000	45	-
	111102	Revenue - Frankland River Hall	MCC	500	456	-
	111104	Revenue - Frankland River Community Centre	MCC	1,700	-	-
	111105	Revenue - Reimbursement Halls	MCC	300	-	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	45	-
	111108	Revenue - Gym Memberships	MCC	5,000	382	-
	<b>111</b>	<b>Total Public Halls &amp; Civic Centres - Operating Revenue</b>		<b>\$ 11,000</b>	<b>\$ 929</b>	<b>\$ -</b>
<b>112 Swimming Areas and Beaches - Operating Expenditure</b>						
11%	112000	Expense - Administration Allocation Swimming Areas and	MCC	12,981	1,413	- 11,568
6%	112002	Expense - Lake Maintenance & Operating	MOW	35,000	2,191	- 32,809
8%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	4,220	337	- 3,883
8%	<b>112</b>	<b>Total Swimming Areas and Beaches - Operating Expenditure</b>		<b>\$ 52,201</b>	<b>\$ 3,940</b>	<b>\$ - \$ 48,261</b>
<b>112 Swimming Areas and Beaches - Operating Revenue</b>						
	112102	Revenue - Lake Site Fees	MOW	1,000	-	-
	<b>112</b>	<b>Total Swimming Areas and Beaches - Operating Revenue</b>		<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>113 Other Recreation &amp; Sport - Operating Expenditure</b>						
11%	113000	Expense - Administration Allocation Other Recreation & S	MCC	37,532	4,086	- 33,446
4%	113001	Expense - Cranbrook Parks and Gardens	MOW	205,000	8,767	- 196,233
5%	113002	Expense - Frankland River Parks and Gardens	MOW	105,000	5,714	- 99,286
1%	113003	Expense - Tenterden Parks and Gardens	MOW	12,000	104	- 11,896
6%	113004	Expense - Frederick Square Operating	MOW	65,000	3,619	- 61,381
18%	113007	Expense - Horse Paddocks	MOW	4,000	-	- 4,000
18%	113012	Expense - Frankland River Recreation Operating	MOW	45,000	7,993	- 37,007
	113016	Expense - Regional Trails Master Plan	CDO	5,000	-	- 5,000
	113020	Expense - Community Grant Round	CDO	20,000	-	- 20,000
8%	113090	Expense - Depreciation Other Recreation & Sport	MCC	90,400	7,630	- 82,770
6%	<b>113</b>	<b>Total Other Recreation &amp; Sport - Operating Expenditure</b>		<b>\$ 588,932</b>	<b>\$ 37,914</b>	<b>\$ - \$ 551,018</b>
<b>113 Other Recreation &amp; Sport - Operating Revenue</b>						
	113102	Revenue - Horse Paddock Charges	MCC	3,000	-	-
	113104	Revenue - Asset Replacement Fund - FR Bowling Green	MCC	5,000	-	-
	113105	Revenue - Asset Replacement Fund - CB Bowling Green	MCC	5,000	-	-
	113108	Revenue - Lease of Frederick Square	MCC	2,000	-	-
	<b>113</b>	<b>Total Other Recreation &amp; Sport - Operating Revenue</b>		<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>115 Libraries - Operating Expenditure</b>						
11%	115000	Expense - Administration Allocation Library	MCC	12,417	1,352	- 11,065
	115001	Expense - Frankland River Library	MCC	40,000	-	- 40,000
0%	115007	Expense - Cranbrook Library	MCC	13,000	63	- 12,937
2%	<b>115</b>	<b>Total Libraries - Operating Expenditure</b>		<b>\$ 65,417</b>	<b>\$ 1,415</b>	<b>\$ - \$ 64,002</b>
<b>115 Libraries - Operating Revenue</b>						
	115101	Revenue - Library Reimbursements	MCC	6,000	-	-
	<b>115</b>	<b>Total Libraries - Operating Revenue</b>		<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>116 Other Culture - Operating Expenditure</b>						
11%	116000	Expense - Administration Allocation Other Culture	MCC	10,582	1,152	- 9,430
32%	116002	Expense - Cranbrook Museum	MCC	3,100	998	- 2,102
	116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,500	-	- 2,500
	116006	Expense - ANZAC	CEO	500	-	- 500
8%	116090	Expense - Depreciation Other Culture	MCC	1,270	108	- 1,162
13%	<b>116</b>	<b>Total Other Culture - Operating Expenditure</b>		<b>\$ 17,952</b>	<b>\$ 2,258</b>	<b>\$ - \$ 15,694</b>

			Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
<b>116 Other Culture - Operating Revenue</b>							
	116101	Revenue - Sale of History Books	MCC	200	36	-	
	116102	Revenue - Sale of ANZAC Book	CDO	600	-	-	
<b>116 Total Other Culture - Operating Revenue</b>				<b>\$ 800</b>	<b>\$ 36</b>	<b>\$ -</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING EXPENDITURE</b>				<b>\$ 1,018,934</b>	<b>\$ 78,404</b>	<b>\$ 1,498</b>	
<b>11 TOTAL RECREATION &amp; CULTURE - OPERATING REVENUE</b>				<b>\$ 33,800</b>	<b>\$ 965</b>		
<b>12 TRANSPORT</b>							
<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Expenditure</b>							
11%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	79,015	8,602	- 70,413
		122001	Expense - Street Lighting	MCC	17,000	-	- 17,000
13%		122002	Expense - Road Maintenance	MOW	1,000,000	130,481	31,048 869,519
10%		122003	Expense - Depot Maintenance	MOW	55,000	5,523	23 49,477
87%		122007	Expense - RAMM	MOW	11,500	9,950	- 1,550
		122013	Expense - Transport Planning	MOW	20,000	-	- 20,000
		122014	Expense - Streetscape / Townscape	MOW	30,000	-	- 30,000
50%		122016	Expense - Insurance on Bridges	MCC	41,500	20,774	- 20,726
9%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,250,700	112,513	- 1,138,187
		122091	Expense - Loss on Sale of Assets Transport	MCC	47,600	-	- 47,600
11%		<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Ex</b>		<b>\$ 2,552,315</b>	<b>\$ 287,843</b>	<b>\$ 31,071</b>	<b>\$ 2,264,472</b>
<b>122 Streets Roads Bridges &amp; Depot Maintenance - Operating Revenue</b>							
		122101	Revenue - MRWA Streetlighting Contribution	MCC	1,680	-	-
		122102	Revenue - Grant - MRWA Direct Grants	MCC	168,377	168,377	-
		122199	Revenue - Profit on Sale of Assets Transport	MCC	22,000	-	-
<b>122 Total Streets Roads Bridges &amp; Depot Maintenance - Operating Re</b>				<b>\$ 192,057</b>	<b>\$ 168,377</b>	<b>\$ -</b>	
<b>125 Traffic Control - Operating Expenditure</b>							
11%		125000	Expense - Administration Allocation Traffic Control	MCC	53,335	5,806	- 47,529
		125001	Expense - DoT Licensing Expenses	MCC	1,000	-	- 1,000
2%		125002	Expense - DoT Licensing Employee Expenses	MCC	56,600	962	- 55,638
6%		<b>125 Total Traffic Control - Operating Expenditure</b>		<b>\$ 110,935</b>	<b>\$ 6,768</b>	<b>\$ -</b>	<b>\$ 104,167</b>
<b>125 Traffic Control - Operating Revenue</b>							
		125100	Revenue - DoT Licensing Commission	MCC	13,200	1,015	-
		125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	-	-
<b>125 Total Traffic Control - Operating Revenue</b>				<b>\$ 14,200</b>	<b>\$ 1,015</b>	<b>\$ -</b>	
<b>126 Aerodromes - Operating Expenditure</b>							
		126000	Expense - Airstrip Maintenance	MOW	7,000	-	- 7,000
		<b>126 Total Aerodromes - Operating Expenditure</b>		<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>
<b>12 TOTAL TRANSPORT - OPERATING EXPENDITURE</b>				<b>\$ 2,670,250</b>	<b>\$ 294,611</b>	<b>\$ 31,071</b>	
<b>12 TOTAL TRANSPORT - OPERATING REVENUE</b>				<b>\$ 206,257</b>	<b>\$ 169,392</b>		
<b>13 ECONOMIC SERVICES</b>							
<b>131 Rural Services - Operating Expenditure</b>							
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	-	- 1,500
		131004	Expense - Drought Relief	MOW	2,500	-	- 2,500
		<b>131 Total Rural Services - Operating Expenditure</b>		<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>132 Tourism &amp; Area Promotion - Operating Expenditure</b>							
11%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	65,187	7,096	- 58,091
7%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	6,084	419 83,917
5%		132004	Expense - Frankland River Caravan Park	MOW	40,000	1,970	457 38,030
		132005	Expense - Area Promotion Donations	MCC	1,000	-	- 1,000
		132008	Expense - Tourism & Area Promotion	CDO	10,000	-	- 10,000
		132010	Expense - Purchase of Promotional Items	CDO	1,500	-	- 1,500

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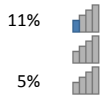


	Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
132012	CDO	11,000	-	-	11,000
132014	MOW	10,000	515	-	9,485
132015	MOW	10,000	-	-	10,000
132016	MOW	20,000	1,561	-	18,439
132020	MOW	5,000	-	-	5,000
132090	MCC	28,000	2,240	-	25,760
<b>132 Total Tourism &amp; Area Promotion - Operating Expenditure</b>		<b>\$ 291,687</b>	<b>\$ 19,465</b>	<b>\$ 876</b>	<b>\$ 272,222</b>

**132 Tourism & Area Promotion - Operating Revenue**

132101	MOW	65,000	3,553	-	-
132102	MOW	35,000	-	-	-
132105	MCC	1,000	-	-	-
132108	MOW	25,000	450	-	-
132109	MOW	20,000	1,561	-	-
132111	MOW	100	-	-	-
<b>132 Total Tourism &amp; Area Promotion - Operating Revenue</b>		<b>\$ 146,100</b>	<b>\$ 5,564</b>		

**133 Building Control - Operating Expenditure**

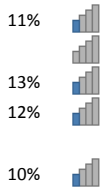


133000	MCC	27,937	3,041	-	24,896
133001	CEO	30,000	-	-	30,000
<b>133 Total Building Control - Operating Expenditure</b>		<b>\$ 57,937</b>	<b>\$ 3,041</b>	<b>\$ -</b>	<b>\$ 54,896</b>

**133 Building Control - Operating Revenue**

133100	MCC	7,500	-	-	-
133101	MCC	50	-	-	-
133102	MCC	130	-	-	-
<b>133 Total Building Control - Operating Revenue</b>		<b>\$ 7,680</b>	<b>\$ -</b>	<b>\$ -</b>	

**136 Other Economic Services - Operating Expenditure**



136000	MCC	143,920	15,667	-	128,253
136002	MOW	2,000	-	-	2,000
136009	MOW	1,000	131	-	869
136010	MOW	1,000	115	-	885
136090	MOW	6,500	246	-	6,254
<b>136 Total Other Economic Services - Operating Expenditure</b>		<b>\$ 154,420</b>	<b>\$ 16,159</b>	<b>\$ -</b>	<b>\$ 138,261</b>

**136 Other Economic Services - Operating Revenue**

136100	MCC	1,000	-	-	-
136106	MOW	2,000	-	-	-
136107	MOW	1,500	-	-	-
<b>136 Total Other Economic Services - Operating Revenue</b>		<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	

**13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE**

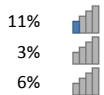
<b>\$ 508,044</b>	<b>\$ 38,666</b>	<b>\$ 876</b>
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**13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE**

<b>\$ 158,280</b>	<b>\$ 5,564</b>
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**14 OTHER PROPERTY & SERVICES**

**141 Private Works - Operating Expenditure**



141000	MCC	12,276	1,336	-	10,940
141001	MOW	25,000	758	-	24,242
<b>141 Total Private Works - Operating Expenditure</b>		<b>\$ 37,276</b>	<b>\$ 2,094</b>	<b>\$ -</b>	<b>\$ 35,182</b>

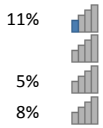
**141 Private Works - Operating Revenue**

141100	MOW	35,000	-	-	-
<b>141 Total Private Works - Operating Revenue</b>		<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	

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Completion

		Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)			
<b>142 Public Works Overheads - Operating Expenditure</b>									
11%		142000	Expense - Administration Allocation Public Works Overhe	MCC	116,547	12,687	-	103,860	
15%		142001	Expense - Sick Leave - Works Staff	MCC	40,000	6,114	-	33,886	
9%		142002	Expense - Annual Leave - Works Staff	MCC	93,000	7,937	-	85,063	
		142003	Expense - Long Service Leave - Works Staff	MCC	41,000	-	-	41,000	
		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	-	1,800	6,000	
1%		142005	Expense - Allowances - Works Staff	MCC	10,000	120	-	9,880	
		142008	Expense - Engineering Professional Services	MOW	5,000	-	-	5,000	
50%		142009	Expense - Workers Compensation Insurance - Works Staff	MCC	42,400	21,201	-	21,199	
2%		142011	Expense - Safety & Risk Management	CEO	20,000	451	-	19,549	
		142012	Expense - Staff Training - Works Staff	MOW	30,000	-	1,538	30,000	
		142014	Expense - Public Holiday - Works Staff	MCC	48,700	-	-	48,700	
		142015	Expense - Engineering Software	MOW	1,000	-	-	1,000	
3%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	773	-	24,227	
10%		142019	Expense - Housing Allowance - Works Staff	MCC	26,600	2,784	-	23,816	
8%		142020	Expense - Works Employee Expenses	MCC	400,000	33,577	-	366,423	
0%		142022	Expense - Advertising Public Works Overheads	MCC	2,000	8	-	1,992	
		142024	Expense - Uniform Allowance - Works Staff	MCC	7,700	-	5,560	7,700	
5%		142026	Expense - Works Telephones & Allowance	MCC	5,000	274	-	4,726	
		142029	Expense - Works Staff Conference	MOW	7,000	-	755	7,000	
9%		142090	Expense - Depreciation Public Works Overheads	MCC	73,920	6,531	-	67,389	
6%		142099	Expense - Overheads Allocated to Works	MCC	(1,000,867)	(60,842)	-	(940,025)	
<b>142 Total Public Works Overheads - Operating Expenditure</b>					<b>\$ -</b>	<b>\$ 31,618</b>	<b>\$ 9,652</b>	<b>\$ (31,618)</b>	
<b>142 Public Works Overheads - Operating Revenue</b>									
		142100	Revenue - Reimbursements Public Works Overheads	MCC	3,500	-	-		
		142102	Revenue - Staff Training Funding/Reimbursements	MCC	500	-	-		
		142103	Revenue - Self Insurance Bonus Pool	MCC	500	-	-		
<b>142 Total Public Works Overheads - Operating Revenue</b>					<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>143 Plant Operation Costs - Operating Expenditure</b>									
11%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	61,378	6,682	-	54,696	
4%		143001	Expense - Fuel & Oils	MOW	160,000	7,176	-	152,824	
3%		143003	Expense - Parts & Repairs	MOW	180,000	4,722	26,976	175,278	
15%		143004	Expense - Depot Plant Maintenance	MOW	40,000	6,002	-	33,998	
56%		143005	Expense - Insurances & Licences - Plant	MCC	42,000	23,411	-	18,589	
16%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	2,340	1,636	12,660	
9%		143090	Expense - Depreciation - Plant	MCC	370,000	32,579	-	337,421	
5%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(868,378)	(43,793)	-	(824,586)	
<b>143 Total Plant Operation Costs - Operating Expenditure</b>					<b>\$ -</b>	<b>\$ 39,120</b>	<b>\$ 28,612</b>	<b>\$ (39,120)</b>	
<b>143 Plant Operation Costs - Operating Revenue</b>									
		143100	Revenue - Sale of Scrap	MOW	100	-	-		
		143102	Revenue - Plant Insurance Reimbursements	MCC	2,000	-	-		
<b>143 Total Plant Operation Costs - Operating Revenue</b>					<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>144 Stock Fuels &amp; Oils - Operating Revenue</b>									
		144100	Revenue - Fuel Tax Credit	MCC	37,000	1,694	-		
<b>144 Total Stock Fuels &amp; Oils - Operating Revenue</b>					<b>\$ 37,000</b>	<b>\$ 1,694</b>	<b>\$ -</b>		
<b>146 Salaries &amp; Wages - Operating Expenditure</b>									
		146000	Expense - Gross Salaries & Wages	MCC	2,200,000	157,546	-	2,042,454	
		146001	Expense - Salaries & Wages Allocated to Works	MCC	(2,200,000)	(157,546)	-	(2,042,454)	
9%		146002	Expense - Workers Compensation Payments	MCC	5,000	445	-	4,555	
9%		<b>146 Total Salaries &amp; Wages - Operating Expenditure</b>				<b>\$ 5,000</b>	<b>\$ 445</b>	<b>\$ -</b>	<b>\$ 4,555</b>
<b>146 Salaries &amp; Wages - Operating Revenue</b>									
		146100	Revenue - Workers Compensation Reimbursements	MCC	5,000	-	-		
<b>146 Total Salaries &amp; Wages - Operating Revenue</b>					<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>		

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**147 Unclassified - Operating Expenditure**

147000 Expense - Administration Allocation Unclassified  
 147001 Expense - Reimbursements Unclassified  
 147005 Expense - Sundry Donations (CEO Delegation)

**147 Total Unclassified - Operating Expenditure**

**147 Unclassified - Operating Revenue**

147101 Revenue - Reimbursements Unclassified

**147 Total Unclassified - Operating Revenue**

**14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE**

**14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE**

**TOTAL OPERATING EXPENDITURE**

**TOTAL OPERATING REVENUE**

Resp Officer	Budget 30-Jun-22	Actual 31-Jul-21	Order Value 31-Jul-21	Variance Under/(Over)
MCC	4,515	492	-	4,023
MCC	1,000	-	-	1,000
CEO	3,000	150	-	2,850
	<b>\$ 8,515</b>	<b>\$ 642</b>	<b>\$ -</b>	<b>\$ 7,873</b>
MCC	1,000	-	-	
	<b>\$ 1,000</b>	<b>\$ -</b>		
	<b>\$ 50,791</b>	<b>\$ 73,919</b>	<b>\$ 38,264</b>	
	<b>\$ 84,600</b>	<b>\$ 1,694</b>		
	<b>\$6,349,213</b>	<b>\$673,665</b>	<b>\$197,605</b>	
	<b>\$4,330,436</b>	<b>\$2,898,525</b>		