

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 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 30 September 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.

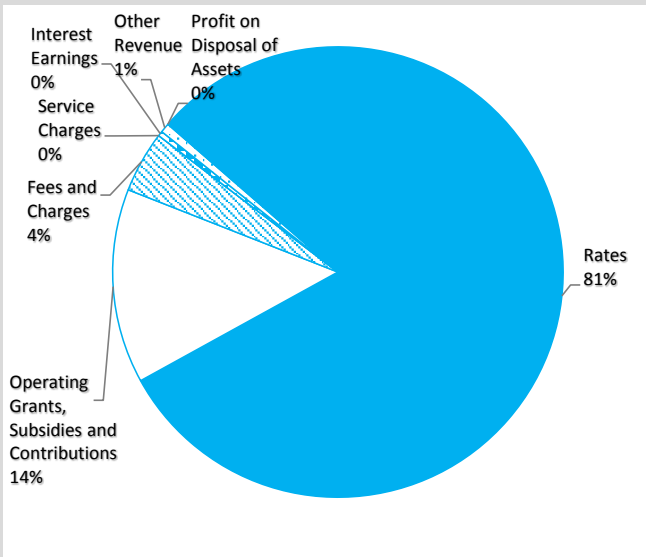
CRITICAL ACCOUNTING ESTIMATES

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.

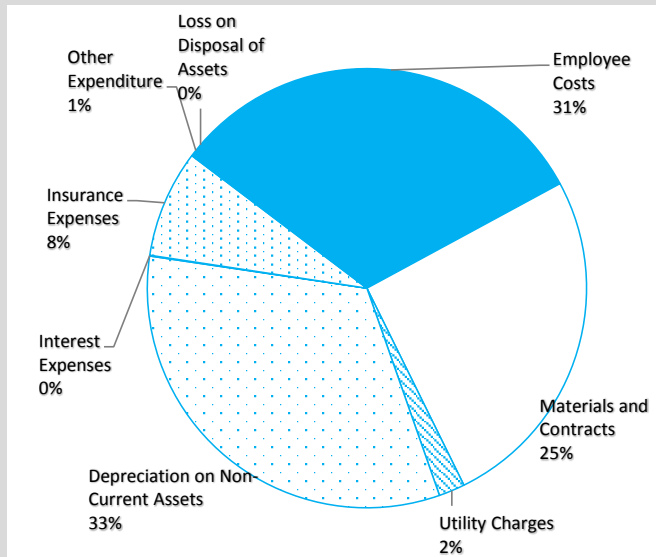
ROUNDING OFF FIGURES

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

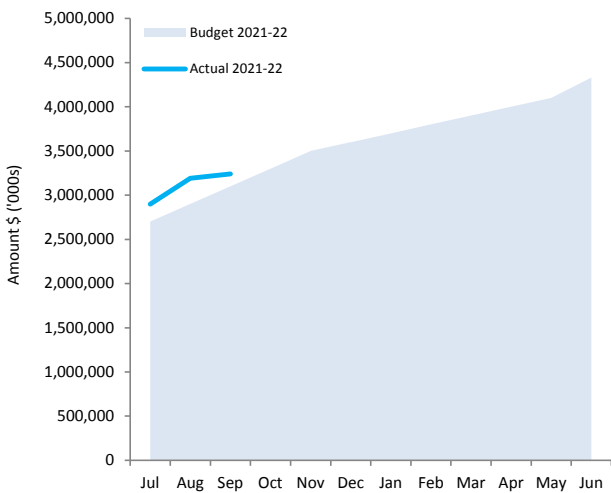
OPERATING REVENUE



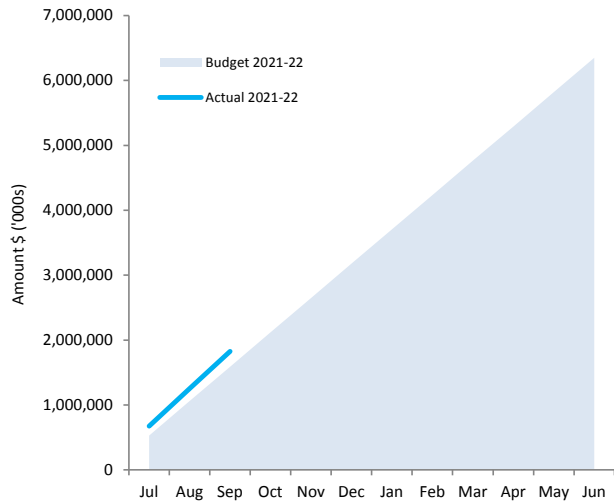
OPERATING EXPENSES



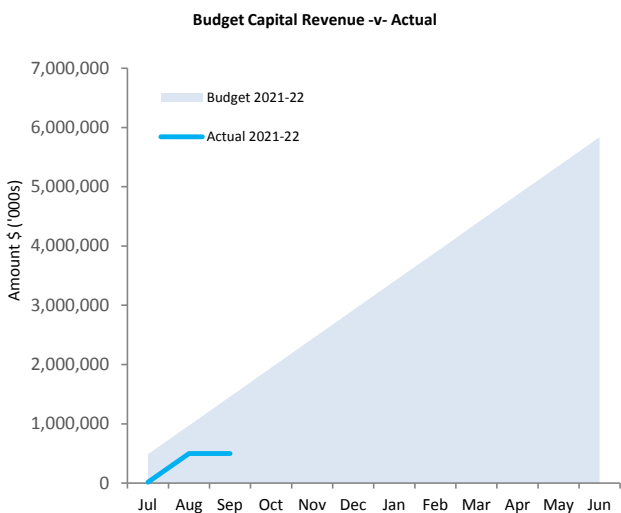
Budget Operating Revenues -v- Actual



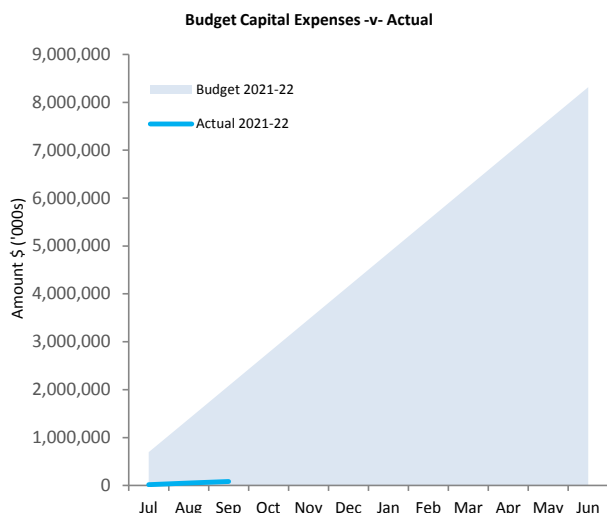
Budget Operating Expenses -v- YTD Actual



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 30 SEPTEMBER 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 30 SEPTEMBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	\$ 1,002,405	\$ 1,002,405	\$ 1,002,405	\$ 0	0.00%	
Revenue from operating activities							
Governance		22,206	5,552	7,323	1,771	31.90%	
General Purpose Funding		3,417,867	2,813,075	2,889,503	76,428	2.72%	
Law, Order and Public Safety		214,386	53,597	21,277	(32,320)	(60.30%)	▼
Health		1,000	250	215	(35)	(14.00%)	
Education and Welfare		2,000	500	200	(300)	(60.00%)	
Housing		79,600	19,900	17,757	(2,143)	(10.77%)	
Community Amenities		110,440	92,140	90,816	(1,324)	(1.44%)	
Recreation and Culture		33,800	8,450	3,991	(4,459)	(52.77%)	
Transport		206,257	51,564	171,413	119,849	232.43%	▲
Economic Services		158,280	39,570	28,100	(11,470)	(28.99%)	▼
Other Property and Services		84,600	21,150	9,859	(11,291)	(53.39%)	▼
		4,330,436	3,105,748	3,240,454	134,706		
Expenditure from operating activities							
Governance		(522,924)	(130,731)	(116,583)	14,148	10.82%	▼
General Purpose Funding		(127,084)	(31,771)	(25,284)	6,487	20.42%	
Law, Order and Public Safety		(534,347)	(133,587)	(157,345)	(23,758)	(17.78%)	▲
Health		(68,469)	(17,117)	(10,999)	6,118	35.74%	
Education and Welfare		(101,543)	(25,386)	(27,817)	(2,431)	(9.58%)	
Housing		(130,047)	(32,512)	(27,437)	5,075	15.61%	
Community Amenities		(616,780)	(154,195)	(111,724)	42,471	27.54%	▼
Recreation and Culture		(1,018,934)	(254,734)	(251,833)	2,901	1.14%	
Transport		(2,670,250)	(667,563)	(870,279)	(202,716)	(30.37%)	▲
Economic Services		(508,044)	(127,011)	(115,162)	11,849	9.33%	
Other Property and Services		(50,791)	(12,698)	(110,717)	(98,019)	(771.92%)	▲
		(6,349,213)	(1,587,305)	(1,825,180)	(237,875)		
Non-cash amounts excluded from operating activities	1(a)	2,277,934	569,484	599,280	29,796	5.23%	
Amount attributable to operating activities		1,261,562	3,090,332	3,016,959	(73,373)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	5,837,785	1,459,446	498,581	(960,865)	(65.84%)	▼
Proceeds from disposal of assets	7	607,500	607,500	134,120	(473,380)	(77.92%)	▼
Purchase of property, plant and equipment	8	(8,317,001)	(2,079,250)	(81,947)	1,997,303	96.06%	▼
Amount attributable to investing activities		(1,871,716)	(12,304)	550,754	563,058		
Financing Activities							
Repayment from Community Association loans	4	2,500	500	500	0	0.00%	
Transfer from Reserves	10	1,344,150	1,344,150	276,000	(1,068,150)	(79.47%)	▼
Advances to Community Groups		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		0	0	(3,064)			
Repayment of Debentures	9	(33,091)	(16,371)	(16,371)	0	0.00%	
Transfer to Reserves	10	(688,403)	(688,403)	(622,722)	65,681	(9.54%)	
Amount attributable to financing activities		610,156	639,876	(365,657)	(1,005,533)		
Closing Funding Surplus / (Deficit)	1(c)	0	3,717,904	3,202,058			

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 30 SEPTEMBER 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 30 SEPTEMBER 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	1,002,405	1,002,405	1,002,405	0	0.00%	
Revenue from operating activities							
Rates	6	2,611,478	2,611,478	2,611,735	257	0.01%	
Operating grants, subsidies and contributions	12(a)	1,129,132	282,283	452,536	170,253	60.31%	▲
Fees and charges		393,020	162,785	142,757	(20,028)	(12.30%)	
Interest earnings		30,200	7,550	11,510	3,960	52.45%	
Other revenue		138,106	34,527	21,914	(12,613)	(36.53%)	
Profit on disposal of assets	7	28,500	7,125	0	(7,125)	(100.00%)	
		4,330,436	3,105,748	3,240,452	134,704		▲
Expenditure from operating activities							
Employee costs		(1,643,434)	(410,859)	(560,517)	(149,658)	(36.43%)	▲
Materials and contracts		(1,932,744)	(483,186)	(467,600)	15,586	3.23%	▼
Utility charges		(163,700)	(40,925)	(35,099)	5,826	14.24%	
Depreciation on non-current assets		(2,252,454)	(563,114)	(596,873)	(33,759)	(6.00%)	
Interest expenses		(7,710)	(1,928)	(1,032)	896	46.47%	
Insurance expenses		(214,090)	(53,523)	(144,479)	(90,956)	(169.94%)	▲
Other expenditure		(81,101)	(20,275)	(17,169)	3,106	15.32%	
Loss on disposal of assets	7	(53,980)	(13,495)	(2,407)	11,088	82.16%	▼
		(6,349,213)	(1,587,305)	(1,825,176)	(237,871)		
Non-cash amounts excluded from operating activities							
	1(a)	2,277,934	569,484	599,280	29,796	5.23%	▲
Amount attributable to operating activities		1,261,562	3,090,332	3,016,961	(73,371)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	5,837,785	1,459,446	498,581	(960,865)	(65.84%)	▼
Proceeds from disposal of assets	7	607,500	607,500	134,120	(473,380)	(77.92%)	
Payments for property, plant and equipment	8	(8,317,001)	(2,079,250)	(81,947)	1,997,303	(96.06%)	▼
Amount attributable to investing activities		(1,871,716)	(12,304)	550,754	563,058		▼
Financing Activities							
Transfer from reserves	10	1,344,150	1,344,150	276,000	(1,068,150)	(79.47%)	
Repayments from Community Association Loans	4	2,500	500	500	0	0.00%	
Payments for self supporting loans		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		0	0	(3,064)	(3,064)	0.00%	
Repayment of debentures	9	(33,091)	(16,371)	(16,371)	0	0.00%	
Transfer to reserves	10	(688,403)	(688,403)	(622,722)	65,681	(9.54%)	▲
Amount attributable to financing activities		610,156	639,876	(365,657)	(1,005,533)		
Closing Funding Surplus / (Deficit)	1(c)	0	3,717,906	3,202,058			

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)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(28,500)	(7,125)	0
Add: Loss on asset disposals	7	53,980	13,495	2,407
Add: Depreciation on assets		2,252,454	563,114	596,873
Total non-cash items excluded from operating activities		2,277,934	569,484	599,280

(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 30 Sep 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,693,807)	(2,693,807)	(3,040,527)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(500)
Add: Borrowings	9	33,107	33,107	16,736
Add: Lease Principal		18,508	0	0
Add: Provisions - employee	11	420,976	420,976	420,976
Total adjustments to net current assets		(2,222,216)	(2,240,724)	(2,603,315)

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

Current assets				
Cash and cash equivalents	2	3,622,108	3,622,108	5,623,395
Rates receivables	3	28,135	28,135	735,604
Receivables	3	465,135	465,135	104,439
Other current assets	4	23,118	23,118	29,847
Less: Current liabilities				
Payables	5	(293,090)	(278,030)	(102,003)
Borrowings	9	(33,107)	(33,091)	(16,736)
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)	(2,222,216)	(2,240,724)	(2,603,315)
Closing Funding Surplus / (Deficit)		1,002,405	1,165,675	3,202,058
Adjusted Closing Funding Surplus / (Deficit)		1,002,405	1,165,675	3,202,058

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			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	281,916	0	0	281,916	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	2,300,302	0	0	2,300,302	Bendigo	0.10%	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	1,592,517	0	1,592,517	Bendigo	0.10%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,448,010	0	1,448,010	Bendigo	0.20%	30/10/2021
Total		2,582,868	3,040,527	0	5,623,395			
Grand Total		2,582,868	3,040,527	0	5,623,395			

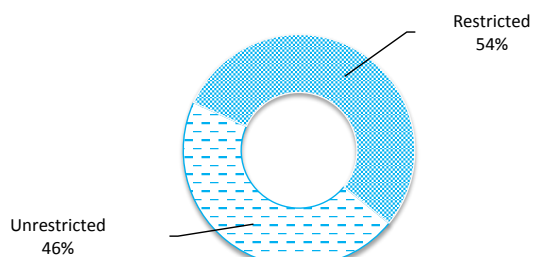
KEY INFORMATION

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
\$5.62 M	\$2.58 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

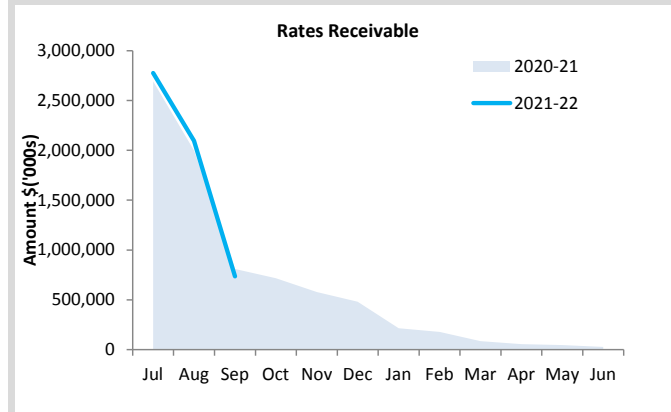
Rates Receivable	30 Jun 2021	30 Sep 21
	\$	\$
Opening Arrears Previous Years	28,135	28,135
Levied this year		2,611,735
Less - Collections to date	0	(1,904,266)
Equals Current Outstanding	28,135	735,604
Net Rates Collectable	28,135	735,604
% Collected		72.1%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(4)	9,852	1,554	17	72,946	84,364
Percentage	0%	11.7%	1.8%	0%	86.5%	
Balance per Trial Balance						
Sundry receivable						84,364
GST receivable						20,075
Total Receivables General Outstanding						104,439

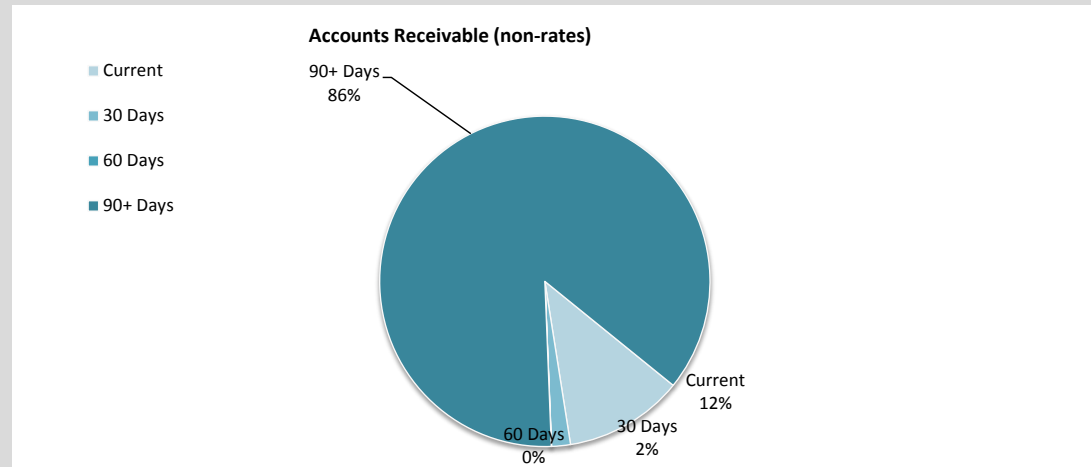
Amounts shown above include GST (where applicable)

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
72.1%	\$735,604



Debtors Due
\$104,439
Over 30 Days
88%
Over 90 Days
86.5%

Other Current Assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 September 2021
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	500	500
Inventory				
Fuel and materials	22,118	0	7,229	29,347
Total Other Current assets				29,847
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

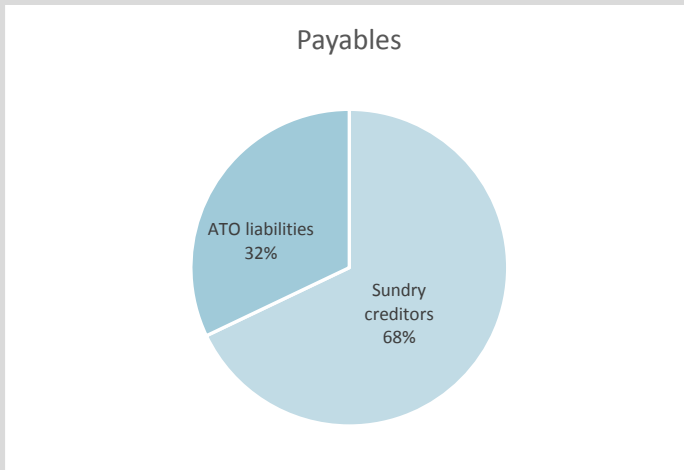
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		69,281				69,281
ATO liabilities		32,722				32,722
Total Payables General Outstanding						102,003

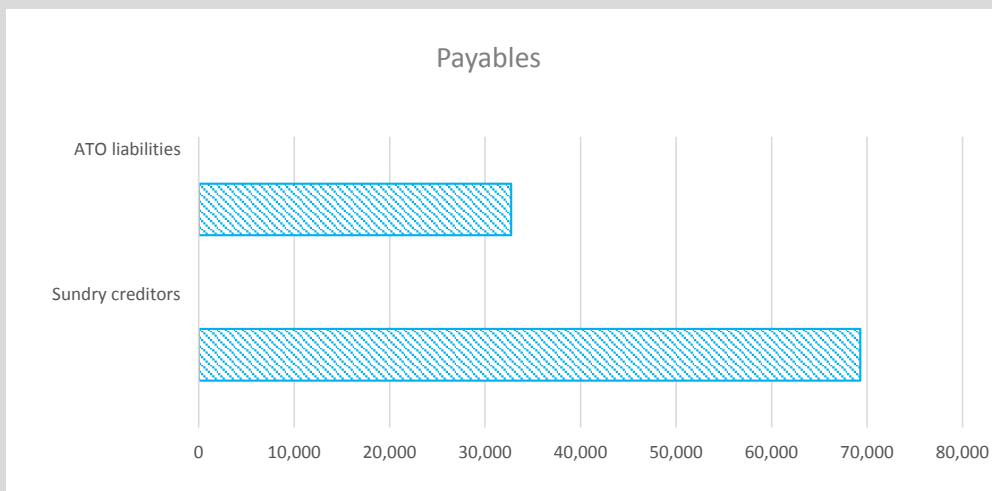
Amounts shown above include GST (where applicable)

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.



Creditors Due
\$102,003
Over 30 Days
0%
Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

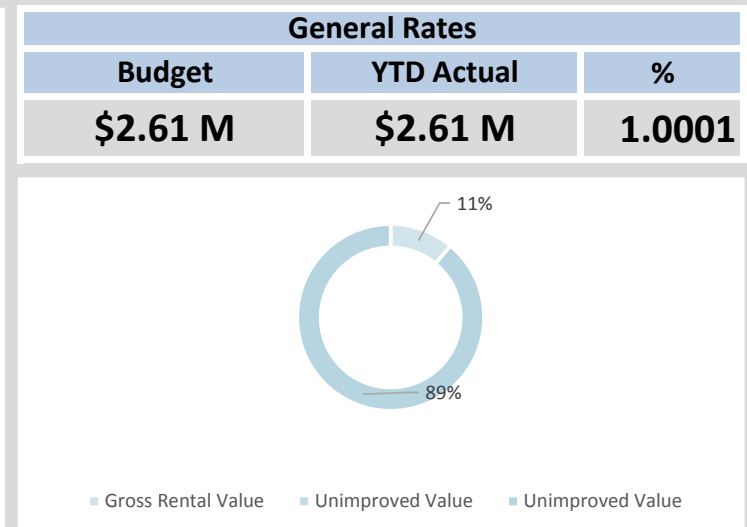
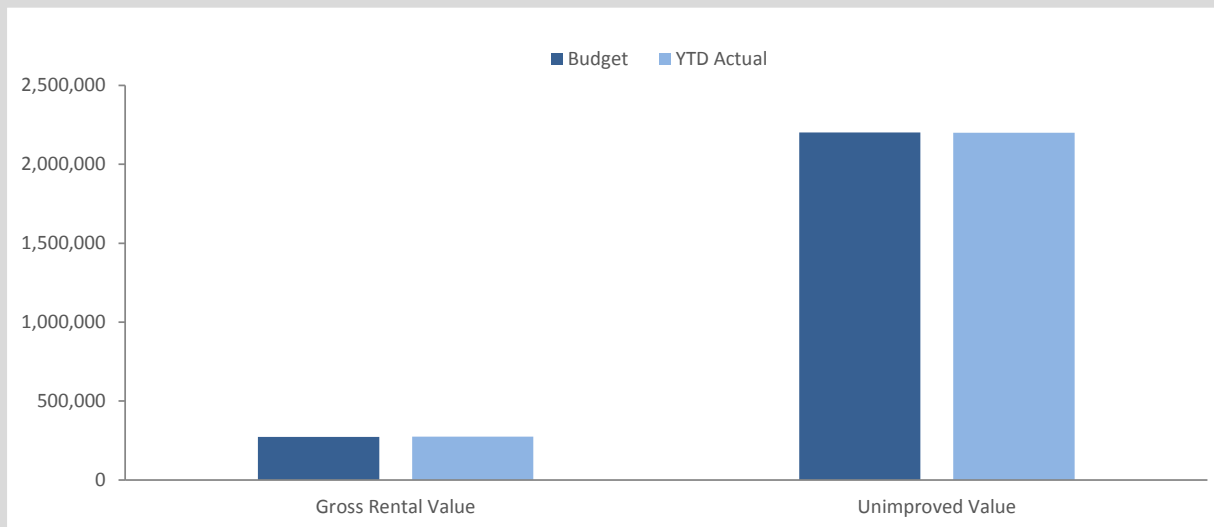
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

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
				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
Gross Rental Value	0.121560	243	2,243,220	272,686	0	0	272,686	272,686	1,332		274,018
Unimproved Value											
Unimproved Value	0.006960	410	316,188,500	2,199,407	2,000	0	2,201,407	2,199,407	180		2,199,587
Sub-Total		653	318,431,720	2,472,093	2,000	0	2,474,093	2,472,093	1,512	0	2,473,605
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	645	148	231,290	95,460	0	0	95,460	95,460			95,460
Unimproved Value											
Unimproved Value	645	65	3,496,718	41,925	0	0	41,925	41,925	745		42,670
Sub-Total		213	3,728,008	137,385	0	0	137,385	137,385	745	0	138,130
Amount from General Rates							2,611,478				2,611,735
Total General Rates							2,611,478		2,257		2,611,735

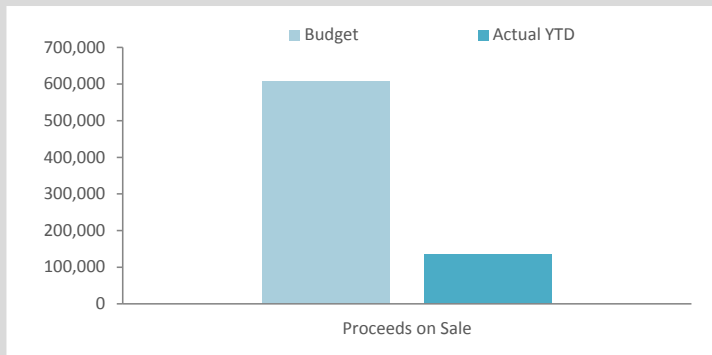
KEY INFORMATION

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		
\$	\$	\$	\$	\$	\$	\$	\$			
	Land and buildings									
	House - 7 Mason Street		136,380	130,000	0	(6,380)	136,526	134,120	0	(2,407)
	Plant and equipment									
	Governance									
	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
	Transport									
	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
			632,980	607,500	28,500	(53,980)	136,526	134,120	0	(2,407)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$607,500	\$134,120	22%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	25,000	18,095
Buildings - specialised	4,467,071	54,276
Plant and equipment	887,400	0
Infrastructure - Roads	2,145,832	9,576
Infrastructure - Other	791,698	0
Capital Expenditure Totals	8,317,001	81,947

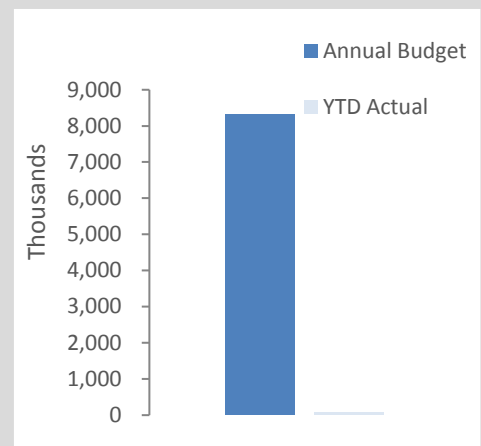
Capital Acquisitions Funded By:

	Adopted Budget	YTD Actual
	\$	\$
Capital grants and contributions	5,837,785	498,581
Other (Disposals & C/Fwd)	607,500	134,120
Cash Backed Reserves		
Plant Reserve	250,000	250,000
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	20,000
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	(826,754)
Capital Funding Total	8,317,001	81,947

SIGNIFICANT ACCOUNTING POLICIES

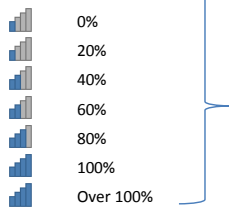
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.32 M	\$0.08 M	1%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.84 M	\$0.5 M	9%

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	
	Buildings - specialised			
	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
53%	121209 Capital Expense - Depot Upgrade Cranbrook	91,571	48,276	43,295
	113205 Capital Expense - Frankland River Community Facility	4,309,400	0	4,309,400
100%	115200 Capital Expense - Capital Library Expenses	6,000	6,000	0
1%	Buildings - specialised Total	4,467,071	54,276	4,412,795
	Buildings - non-specialised			
	091202 Capital Expense - Staff Housing Major Maintenance	5,000	0	5,000
90%	132214 Capital Expense - Frankland River Caravan Park Upgrade	20,000	18,095	1,905
72%	Buildings - non-specialised Total	25,000	18,095	6,905
	Plant & Equipment			
	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
	Plant & Equipment Total	887,400	0	887,400
	Infrastructure - Roads			
0%	121201 Capital Expense - Regional Road Group Construction	1,405,000	1,968	1,403,032
	121202 Capital Expense - Council Funded Road Construction	230,000	0	230,000
2%	121203 Capital Expense - Roads to Recovery Construction	404,652	7,608	397,044
	121218 Capital Expense - Cranbrook Drainage	106,180	0	106,180
0%	Infrastructure - Roads Total	2,145,832	9,576	2,136,256
	Infrastructure - Other			
	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
	Infrastructure - Other Total	791,698	0	791,698
1%	Grand Total	8,317,001	81,947	8,235,054

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

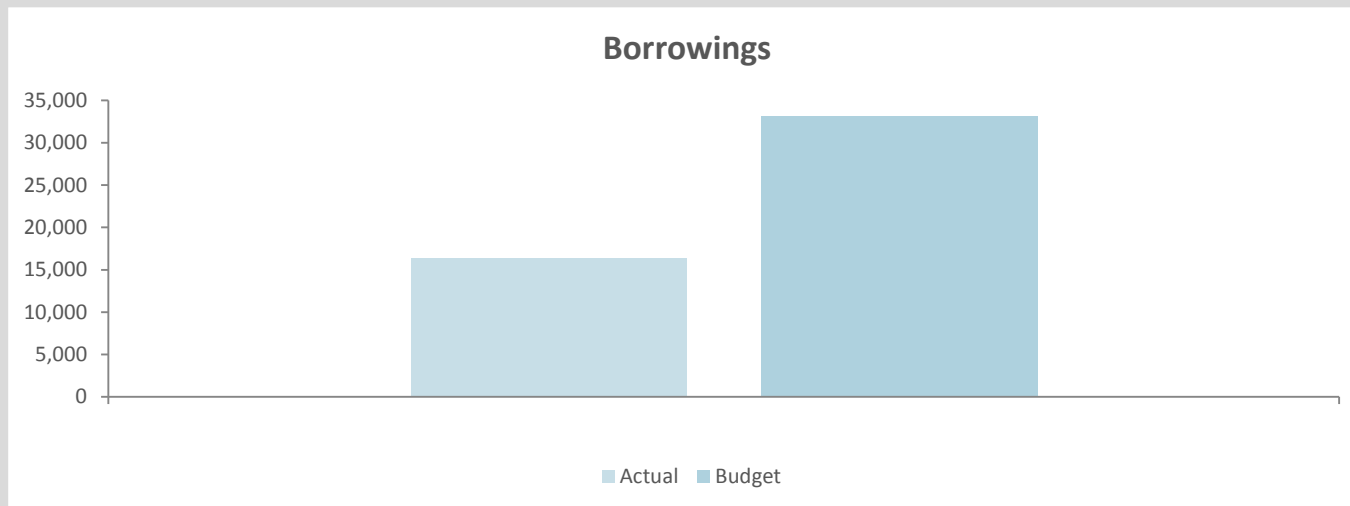
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 77 - Lot 9 Edward Street MOW Residence	103,608	0	0	16,371	33,091	87,237	70,517	816	4,710
	103,608	0	0	16,371	33,091	87,237	70,517	816	4,710
Total	103,608	0	0	16,371	33,091	87,237	70,517	816	4,710
Current borrowings	33,091					16,736			
Non-current borrowings	70,516					70,501			
	103,608					87,237			

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.

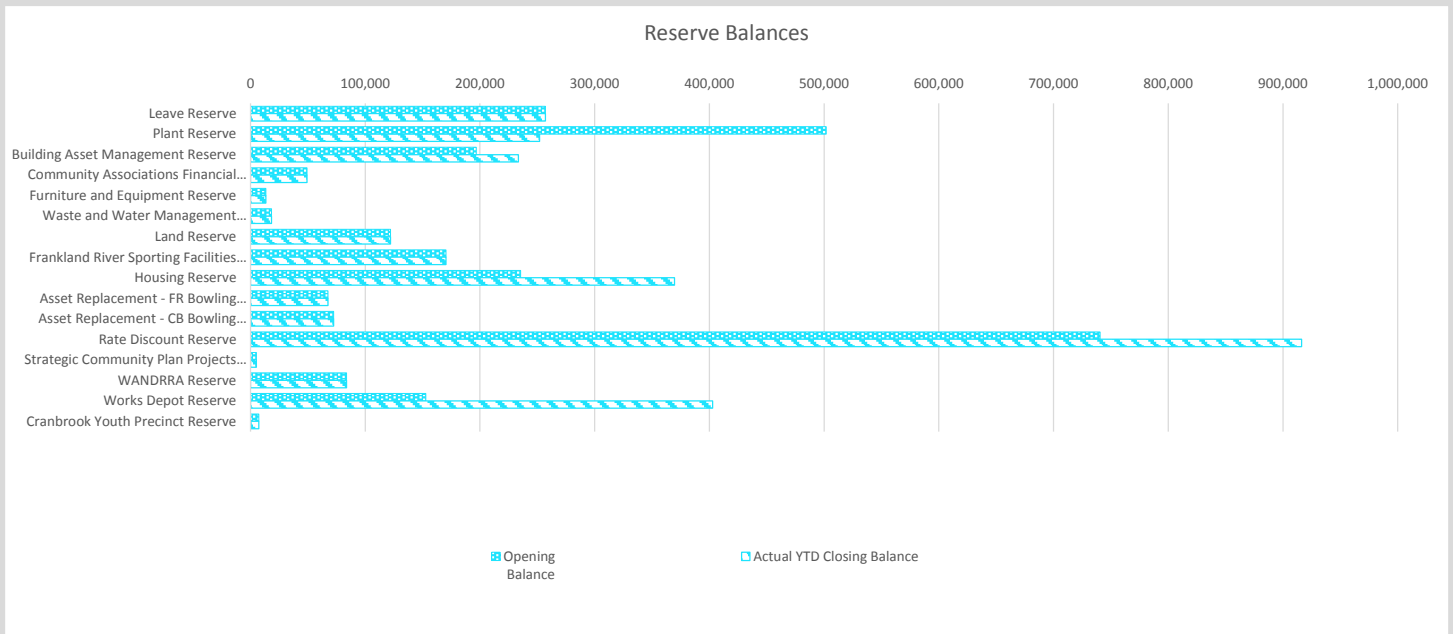


Principal Repayments	\$16,371
Interest Earned	\$11,510
Interest Expense	\$816
Reserves Bal	\$3.04 M
Loans Due	\$.09 M

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	14	0		(120,000)		138,369	257,098
Plant Reserve	501,877	2,509	24	43,990		(250,000)	(250,000)	298,376	251,901
Building Asset Management Reserve	196,687	983	12	42,735	42,735	(66,100)	(6,000)	174,305	233,434
Community Associations Financial Assistanc	49,300	247	3	2,500		(15,000)		37,047	49,303
Furniture and Equipment Reserve	13,292	66	1	0		0		13,358	13,293
Waste and Water Management Reserve	18,271	91	1	0		0		18,362	18,272
Land Reserve	122,012	610	7	0		0		122,622	122,019
Frankland River Sporting Facilities Reserve	170,360	852	10	0		(171,213)		(1)	170,370
Housing Reserve	235,514	1,178	16	130,000	134,120	(5,000)		361,692	369,649
Asset Replacement - FR Bowling Green Rese	67,538	338	4	5,000		0		72,876	67,542
Asset Replacement - CB Bowling Green Rese	72,532	363	4	5,000		0		77,895	72,536
Rate Discount Reserve	740,538	3,703	45	195,710	195,710	(614,494)	(20,000)	325,457	916,293
Strategic Community Plan Projects Reserve	5,087	25	0	0		(5,112)		0	5,087
WANDRRA Reserve	83,677	418	5	0		0		84,095	83,682
Works Depot Reserve	152,842	764	13	250,000	250,000	(90,000)		313,606	402,855
Cranbrook Youth Precinct Reserve	7,196	36	0	0		(7,231)		1	7,196
	2,693,807	13,468	157	674,935	622,565	(1,344,150)	(276,000)	2,038,060	3,040,527

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 September 2021
		\$	\$	\$	\$
Provisions					
Annual and sick leave		326,767	0	0	326,767
Long service leave		94,209	0	0	94,209
Contract Liabilities					
Unspent grants, contributions and reimbursements		148,199			148,199
Total Other Current liabilities		569,175			569,175
Amounts shown above include GST (where applicable)					

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 30 SEPTEMBER 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
032100	111	Financial Assistance Grant	0	0	0	0	419,575	419,575	419,575	134,491
032101	111	Local Roads Grant	0	0	0	0	303,891	303,891	303,891	85,066
Law, order, public safety										
051100	110	DFES - ESL Grant	0	0	0	0	82,786	82,786	82,786	19,980
Education and welfare										
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
Transport										
122102	110	MRWA - Direct Grant	0	0	0	0	168,377	168,377	168,377	168,377
			0	0	0	0	976,629	976,629	0	976,629
Operating Contributions										
General purpose funding										
031101	120	CBH - Ex- Gratia Rates	0	0	0	0	44,123	44,123	44,123	44,123
Law, order, public safety										
051120	120	DFES - CESM Contribution	0	0	0	0	94,700	94,700	94,700	0
Recreation and culture										
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	500
Transport										
122101	120	MRWA - Streetlighting Contribution	0	0	0	0	1,680	1,680	1,680	0
			0	0	0	0	152,503	152,503	0	152,503
TOTALS			0	0	0	0	1,129,132	1,129,132	0	1,129,132
										452,536

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
Recreation and culture										
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
Transport										
122300	113	Road Project Grant	0	0	0	936,667	936,667		936,667	382,667
122301	114	Roads to Recovery Grant	0	0	0	404,652	404,652	0	404,652	101,222
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
Economic services										
132300	113	GSDC REDs GRANT - Frankland River Accomn	0	0	0	75,000	75,000	0	75,000	0
			0	0	0	5,598,785	5,598,785	0	5,598,785	498,581
Non-Operating Contributions										
113303	116	Contributions & Donations Other Rec & Sport	0	0	0	239,000	239,000		239,000	0
			0	0	0	239,000	239,000	0	239,000	0
Total Non-operating grants, subsidies and contributions			0	0	0	5,837,785	5,837,785	0	5,837,785	498,581

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 Sep 2021
	\$	\$	\$	\$
	0	0	0	0

KEY INFORMATION

Trust Fund (Year to date)

1	_____	_____	_____	_____
1	_____	_____	_____	_____
1	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
0	_____	_____	_____	_____
	1 July 2021	Received	Paid	30 Sep 2021
	Opening Balance	Amount	Amount	Closing Balance

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	0

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

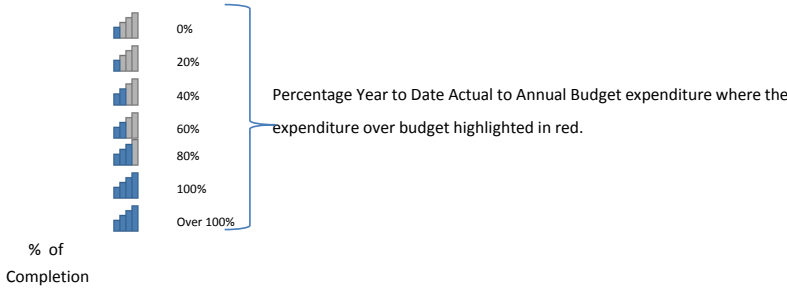
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Law, Order and Public Safety	(32,320)	(60.30%)	▼ Timing	Income not yet received
Transport	119,849	232.43%	▲ Timing	Revenue received early
Economic Services	(11,470)	(28.99%)	▼ Timing	Income not yet received
Other Property and Services	(11,291)	(53.39%)	▼ Timing	Income not yet received
Expenditure from operating activities				
Governance	14,148	10.82%	▼ Timing	Delayed expenses
Law, Order and Public Safety	(23,758)	(17.78%)	▲ Timing	Insurance costs paid
Community Amenities	42,471	27.54%	▼ Timing	Delayed expenses
Transport	(202,716)	(30.37%)	▲ Timing	Road maintenance expenses
Other Property and Services	(98,019)	(771.92%)	▲ Timing	Insurance costs paid
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(960,865)	(65.84%)	▼ Timing	Funding not received yet
Proceeds from Disposal of Assets	(473,380)	(77.92%)	▼ Timing	Assets not yet sold
Capital Acquisitions	1,997,303	96.06%	▼ Timing	Capital projects not yet started

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

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 Rec & S

113311 Capital Revenue - Frederick Square Lotterywest Grant

113325 Capital Revenue - Frankland River Community Facility CSRF

113326 Capital Revenue - Frankland River Community Facility BBRF

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 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)
MOW	121,400	\$ -	\$ 20,315	121,400
	\$ 121,400	\$ -	\$ 20,315	\$ 121,400
	\$ 121,400	\$ -	\$ 20,315	
	\$ -	\$ -		
MCC	5,000	\$ -	\$ -	5,000
	\$ 5,000	\$ -	\$ -	\$ 5,000
	\$ 5,000	\$ -	\$ -	
	\$ -	\$ -		
MCC	35,000	\$ -	\$ -	35,000
MCC	25,100	\$ -	\$ 25,091	25,100
	\$ 60,100	\$ -	\$ 25,091	\$ 60,100
MCC	4,309,400	\$ -	\$ -	4,309,400
CDO	516,550	\$ -	\$ -	516,550
MOW	5,000	\$ -	\$ -	5,000
	\$ 4,830,950	\$ -	\$ -	\$ 4,830,950
MCC	239,000	\$ -	\$ -	
CDO	400,000	\$ -	\$ -	
MCC	500,000	\$ -	\$ -	
MCC	2,154,700	\$ -	\$ -	
	\$ 3,293,700	\$ -		
MCC	6,000	\$ 6,000	\$ -	-
	\$ 6,000	\$ 6,000		\$ -
	\$ 4,897,050	\$ 6,000	\$ 25,091	
	\$ 3,293,700	\$ -		

% of
Completion

RESP OFFICER Budget 30-Jun-22 Actual 30-Sep-21 Order Value 30-Sep-21 Variance Under/(Over)

12 TRANSPORT

121 Streets Roads Bridges & Depot Construction - Capital Expenditure

0%	121201	<u>Capital Expense - Regional Road Group Construction</u>					
	RG003	Salt River Road	MOW	210,000	\$ 975	\$ -	209,025
	RG008	Stockyard Road	MOW	210,000	\$ -	\$ -	210,000
0%	RG003A	Salt River Road	MOW	285,000	\$ 993	\$ -	284,007
	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
0%		<u>Sub Total Capital Expense - Regional Road Group Construction</u>		<u>\$ 1,405,000</u>	<u>\$ 1,968</u>	<u>\$ -</u>	<u>\$ 1,403,032</u>

121202 Capital Expense - Council Funded Road Construction

	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
		<u>Sub Total Capital Expense - Council Funded Road Construction</u>		<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,000</u>

121203 Capital Expense - Roads to Recovery Construction

4%	AU047	Boyup Brook Cranbrook Road	MOW	201,861	\$ -	\$ -	201,861
2%	AU001	Yeriminup Road	MOW	202,791	\$ 7,608	\$ -	195,183
		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 404,652</u>	<u>\$ 7,608</u>	<u>\$ -</u>	<u>\$ 397,044</u>

53%	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	91,571	\$ 48,276	\$ 24,091	43,295
	121212	Capital Expense - Footpaths	MOW	-	\$ -	\$ -	-
	121217	Capital Expense - Frankland River Drainage	MOW	-	\$ -	\$ -	-
	121218	Capital Expense - Cranbrook Drainage	MOW	106,180	\$ -	\$ -	106,180

3%		121 Total Streets Roads Bridges & Depot Construction - Capital Expenditure		\$ 2,237,403	\$ 57,852	\$ 24,091	\$ 2,179,551
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121 Streets Roads Bridges & Depot Construction - Capital Revenue

	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	936,667	\$ 382,667	\$ 382,667	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	404,652	\$ 101,222	\$ 101,222	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	-	\$ 14,692	\$ 14,692	
	122309	Capital Revenue - Local Roads & Community Infrastructure	MOW	1,127,766	\$ -	\$ -	
		121 Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 2,469,085	\$ 498,581	\$ 498,581	

12 TOTAL TRANSPORT - CAPITAL EXPENDITURE

\$ 2,237,403	\$ 57,852	\$ 24,091
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12 TOTAL TRANSPORT - CAPITAL REVENUE

\$ 2,469,085	\$ 498,581	\$ 498,581
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13 ECONOMIC SERVICES

132 Tourism & Area Promotion - Capital Expenditure

	132201	Capital Expense - Tourism Information Bays	CDO	87,210	\$ -	\$ -	87,210
	132206	Capital Expense - Entry Statements	MCC	182,938	\$ -	\$ -	182,938
6%	132214	Capital Expense - Frankland River Caravan Park Upgrade	MOW	20,000	\$ 18,095	\$ 2,578	1,905
		132 Total Tourism & Area Promotion - Capital Expenditure		\$ 290,148	\$ 18,095	\$ 2,578	\$ 272,053

132 Tourism & Area Promotion - Capital Revenue

132300	Capital Revenue - Grant for Frankland River Caravan Park	CDO	75,000	\$ -	\$ -	
	132 Total Tourism & Area Promotion - Capital Revenue		\$ 75,000	\$ -	\$ -	

13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE

\$ 290,148	\$ 18,095	\$ 2,578
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13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE

\$ 75,000	\$ -	\$ -
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14 OTHER PROPERTY & SERVICES

143 Plant Operation Costs - Capital Expenditure

	143200	Capital Expense - Works Passenger Vehicles	MOW	278,000	\$ -	\$ 45,006	278,000
	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	488,000	\$ -	\$ 14,304	488,000
		143 Total Plant Operation Costs - Capital Expenditure		\$ 766,000	\$ -	\$ 59,310	\$ 766,000

14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE

\$ 766,000	\$ -	\$ 59,310
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14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE

\$ -	\$ -	\$ -
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TOTAL CAPITAL EXPENDITURE

\$ 8,317,001	\$ 81,947	\$ 131,384
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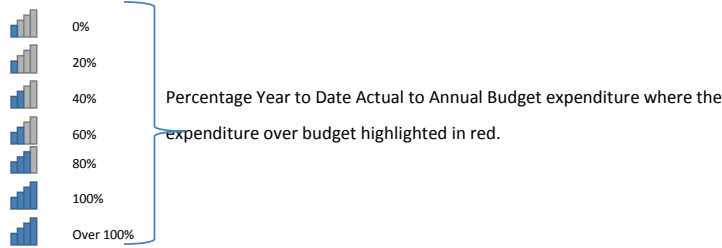
TOTAL CAPITAL REVENUE

\$ 5,837,785	\$ 498,581	\$ 498,581
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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of
Completion

Resp Officer Budget 30-Jun-22 Actual 30-Sep-21 Order Value 30-Sep-21 Variance Under/(Over)

03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

22%	031000	Expense - Administration Allocation Rates	MCC	110,056	24,132	-	85,924
1%	031002	Expense - Valuation Expenses	MCC	10,928	152	-	10,776
	031003	Expense - Title Searches	MCC	100	-	-	100
	031004	Expense - Debt Collection	MCC	5,000	-	-	5,000
100%	031006	Expense - Rates Incentive Prize	MCC	1,000	1,000	-	-
20%	031 Total Rate Revenue - Operating Expenditure			\$ 127,084	\$ 25,284	\$ -	\$ 101,800

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	44,123	-	
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,500	1,316	-	
031103	Revenue - Rates Written-off	MCC	(500)	(42)	-	
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-	
031105	Revenue - Rates Instalment Interest	MCC	9,500	9,955	-	
031106	Revenue - Rates Administration Charges	MCC	2,200	2,035	-	
031107	Revenue - Rate Enquiries	MCC	1,600	585	-	
031108	Revenue - Interim Rates	MCC	2,000	2,257	-	
031 Total Rate Revenue - Operating Revenue			\$ 2,679,901	\$ 2,669,708	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	419,575	134,491	-	
032101	Revenue - Local Roads Grant	MCC	303,891	85,066	-	
032102	Revenue - Municipal Interest	MCC	4,000	38	-	
032103	Revenue - Reserves Interest	MCC	10,000	157	-	
032104	Revenue - Dividends/Other Interest	MCC	300	-	-	
032105	Revenue - Sundry Debtor Interest	MCC	200	44	-	
032 Total Other General Purpose Funding - Operating Revenue			\$ 737,966	\$ 219,796	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 127,084 \$ 25,284 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

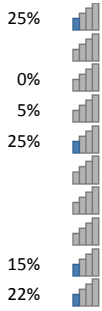
\$ 3,417,867 \$ 2,889,503 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

22%	041000	Expense - Administration Allocation Governance	MCC	252,424	55,349	-	197,075
	041001	Expense - Members Travel Expenses	CEO	500	-	-	500
56%	041002	Expense - Members Conference Exp	CEO	3,000	1,677	3,505	1,323
	041003	Expense - Council Election Exp	MCC	8,000	402	510	7,598
25%	041004	Expense - President's Allowance	CEO	6,000	1,500	-	4,500
12%	041005	Expense - Receptions & Civic Functions	MCC	18,000	2,219	-	15,781
100%	041006	Expense - Members Insurance	MCC	13,900	13,842	-	58
92%	041007	Expense - Members Subscriptions	MCC	16,100	14,762	-	1,338
15%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	914	-	5,086

% of
Completion



Code	Description	Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)
041009	Expense - Members Meeting Allowance	CEO	50,000	12,500	-	37,500
041010	Expense - Members Advertising Exp	CEO	3,000	-	179	3,000
041012	Expense - Members Other Sundry Items	CEO	2,000	8	-	1,992
041013	Expense - Audit Fees	MCC	34,000	1,750	-	32,250
041016	Expense - Deputy President's Allowance	CEO	1,500	375	-	1,125
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	11,286	25,860	63,714
041 Total Members Of Council - Operating Expenditure			\$ 522,924	\$ 116,583	\$ 49,453	\$ 406,341

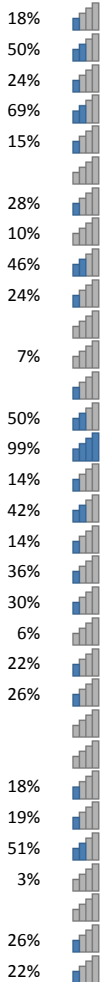
041 Members Of Council - Operating Revenue

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

041 Total Members Of Council - Operating Revenue

\$ 600	\$ -	\$ -
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042 Governance - General - Operating Expenditure



042001	Expense - Admin Building Expenses	MCC	42,000	7,411	1,757	34,589
042003	Expense - Admin Workers Compensation Premium	MCC	28,300	14,134	-	14,166
042004	Expense - Office Equipment Maintenance	MCC	5,000	1,203	-	3,797
042005	Expense - Computer Equipment Maintenance	MCC	65,000	44,837	1,000	20,163
042006	Expense - Admin Telephone	MCC	20,000	3,019	-	16,981
042007	Expense - CEO Expense Account	CEO	5,000	-	-	5,000
042008	Expense - Admin Legal Expenses	CEO	15,000	4,171	-	10,829
042009	Expense - Admin Staff Training	MCC	20,000	1,900	-	18,100
042010	Expense - Admin Printing & Stationery	MCC	4,000	1,859	709	2,141
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	-	4,587
042014	Expense - Contract Financial Services	MCC	13,000	1,438	8,563	11,563
042015	Expense - Admin Insurance Premium	MCC	25,400	12,779	-	12,621
042016	Expense - Admin Subscriptions	MCC	1,820	1,804	-	16
042017	Expense - Admin Advertising	MCC	2,000	285	-	1,715
042018	Expense - Admin Postage & Freight	MCC	3,000	1,255	-	1,745
042019	Expense - Bank Charges	MCC	200	28	-	172
042020	Expense - Admin Vehicle Expenses	MCC	10,000	3,588	-	6,412
042021	Expense - Unders & Overs	MCC	1	(0)	-	1
042022	Expense - Other Admin Office Exp	MCC	2,000	113	168	1,887
042023	Expense - Merchant & Bank Fees	MCC	5,600	1,214	-	4,386
042024	Expense - Website Upgrade	CDO	20,000	5,250	5,250	14,750
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	3,427	-	15,173
042052	Expense - Admin Employee Expenses	MCC	882,729	164,913	-	717,816
042053	Expense - HR Expenses	MCC	10,000	5,121	700	4,879
042055	Expense - Admin Computers	MCC	9,000	305	545	8,695
042057	Expense - Desks/Chairs/Office Equipment	MCC	5,000	-	-	5,000
042090	Expense - Depreciation Administration	MCC	98,380	25,384	-	72,996
042099	Expense - Administration Costs Allocated	MCC	(1,410,980)	(309,383)	-	(1,101,597)
042 Total Governance - General - Operating Expenditure			\$ -	\$ -	\$ 72,894	\$ -

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements	MCC	1,000	-	-
042102	Revenue - Photocopying Charges	MCC	100	21	-
042103	Revenue - Secretarial / Other Charges	MCC	100	85	-
042107	Revenue - Paid Parental Leave Reimbursement	MCC	13,906	6,218	-
042109	Revenue - Property Insurance Reimbursements	MCC	-	1,000	-
042199	Revenue - Profit on Sale of Assets Admin	MCC	6,500	-	-

042 Total Governance - General - Operating Revenue

\$ 21,606	\$ 7,323	\$ -
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04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

\$ 522,924	\$ 116,583	\$ 122,347
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04 TOTAL GOVERNANCE - OPERATING REVENUE

\$ 22,206	\$ 7,323	\$ -
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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 30-Sep-21	Order Value 30-Sep-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
33%	051004	Expense - ESL Maintenance Land & Buildings	CESM	5,500	1,830	82	3,670
45%	051005	Expense - ESL Clothing & Accessories	CESM	7,596	3,383	-	4,213
4%	051006	Expense - ESL Utilities, Rates & Taxes	CESM	5,000	211	-	4,789
9%	051007	Expense - ESL Other Goods & Services	CESM	4,800	420	3,335	4,380
98%	051008	Expense - ESL Insurances - Fire Prevention	MCC	36,690	35,842	-	848
61%	051	Total Fire Prevention (ESL) - Operating Expenditure		\$ 82,786	\$ 50,864	\$ 3,417	\$ 31,922

051 Fire Prevention (ESL) - Operating Revenue

051100	Revenue - ESL Grant	MCC	82,786	19,980	-	
051101	Revenue - ESL Collection Fee	MCC	4,000	-	-	
051	Total Fire Prevention (ESL) - Operating Revenue		\$ 86,786	\$ 19,980	\$ -	

051 Fire Prevention (Council) - Operating Expenditure

22%	051000	Expense - Administration Allocation Fire Prevention	MCC	73,653	16,150	-	57,503
8%	051010	Expense - Council Fire Prevention	MOW	30,000	2,333	18	27,667
	051011	Expense - Council Fire Maps	MCC	500	-	-	500
31%	051090	Expense - Depreciation Fire Prevention	MCC	124,410	38,580	-	85,830
25%	051	Total Fire Prevention (Council) - Operating Expenditure		\$ 228,563	\$ 57,063	\$ 18	\$ 171,500

051 Fire Prevention (Council) - Operating Revenue

051111	Revenue - Council Sale of Fire Maps	MCC	100	91	-	
051	Total Fire Prevention (Council) - Operating Revenue		\$ 100	\$ 91	\$ -	

051 Fire Prevention (CESM) - Operating Expenditure

21%	051020	Expense - CESM Employee Expenses	MCC	115,000	24,647	-	90,353
8%	051021	Expense - CESM Administration Expenses	MCC	1,500	127	-	1,373
14%	051022	Expense - CESM Vehicle Expenses	MCC	24,000	3,286	-	20,714
	051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	-	217	-	(217)
20%	051	Total Fire Prevention (CESM) - Operating Expenditure		\$ 140,500	\$ 28,277	\$ -	\$ 112,223

051 Fire Prevention (CESM) - Operating Revenue

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

052 Animal Control - Operating Expenditure

22%	052000	Expense - Administration Allocation Animal Control	MCC	11,852	2,599	-	9,253
125%	052001	Expense - Pound Maintenance	MOW	800	996	-	(196)
29%	052002	Expense - Animal Control	MOW	50,000	14,614	1,587	35,386
29%	052	Total Animal Control - Operating Expenditure		\$ 62,652	\$ 18,208	\$ 1,587	\$ 44,444

052 Animal Control - Operating Revenue

052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-	
052101	Revenue - Dog Registration Fees	MCC	2,100	796	-	
052102	Revenue - Impounding Fees	MCC	300	260	-	
052103	Revenue - Cat Registration Fees	MCC	200	-	-	
052	Total Animal Control - Operating Revenue		\$ 2,800	\$ 1,056	\$ -	

053 Other Law, Order & Public Safety - Operating Expenditure

22%	053000	Expense - Administration Allocation Other Law Order & P	MCC	9,736	2,135	-	7,601
13%	053001	Expense - Local Laws	CEO	5,000	645	-	4,355
	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	154	-	456
15%	053	Total Other Law, Order & Public Safety - Operating Expenditure		\$ 19,846	\$ 2,933	\$ -	\$ 16,913

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)	
053 Other Law, Order & Public Safety - Operating Revenue							
053103	Revenue - Infringements	MCC	3,000	150	-		
053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 3,000	\$ 150	\$ -		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE			\$ 534,347	\$ 157,345	\$ 5,022		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE			\$ 214,386	\$ 21,277	\$ -		
07 HEALTH							
074 Preventative Services - Administration & Inspection - Operating Expenditure							
22%	074000	Expense - Administration Allocation Preventative Service:	MCC	27,514	6,033	-	21,481
13%	074001	Expense - Contract EHO	CEO	13,000	1,696	-	11,304
93%	074002	Expense - Control Expenses Other	CEO	500	463	-	37
20%	074 Total Preventative Services - Administration & Inspection - Oper:			\$ 41,014	\$ 8,192	\$ -	\$ 32,822
074 Preventative Services - Administration & Inspection - Operating Revenue							
	074102	Revenue - Septic Permit To Use Fee	MCC	900	215	-	
074 Total Preventative Services - Administration & Inspection - Oper:			\$ 900	\$ 215	\$ -		
075 Preventative Services - Pest Control - Operating Expenditure							
25%	075000	Expense - Mosquito Control	MOW	5,000	1,260	-	3,740
25%	075 Total Preventative Services - Pest Control - Operating Expendit			\$ 5,000	\$ 1,260	\$ -	\$ 3,740
077 Other Health - Operating Expenditure							
22%	077000	Expense - Administration Allocation Other Health	MCC	7,055	1,547	-	5,508
	077001	Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
	077004	Expense - Frankland River Medical Service	MCC	10,400	-	-	10,400
7%	077 Total Other Health - Operating Expenditure			\$ 22,455	\$ 1,547	\$ -	\$ 20,908
077 Other Health - Operating Revenue							
	077100	Revenue - Food Act Registration	MCC	100	-	-	
077 Total Other Health - Operating Revenue			\$ 100	\$ -	\$ -		
07 TOTAL HEALTH - OPERATING EXPENDITURE			\$ 68,469	\$ 10,999	\$ -		
07 TOTAL HEALTH - OPERATING REVENUE			\$ 1,000	\$ 215			
08 EDUCATION & WELFARE							
082 Other Education - Operating Expenditure							
22%	082000	Expense - Administration Allocation Other Education	MCC	19,189	4,208	-	14,981
13%	082002	Expense - Youth Activities	CDO	10,000	1,290	-	8,710
	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	-	-
19%	082 Total Other Education - Operating Expenditure			\$ 40,189	\$ 7,498	\$ -	\$ 32,692
082 Other Education - Operating Revenue							
	082101	Revenue - Youth Activities Funding	CDO	1,000	200	-	
082 Total Other Education - Operating Revenue			\$ 1,000	\$ 200	\$ -		
084 Aged & Disabled - Senior Activities - Operating Expenditure							
22%	084000	Expense - Administration Allocation Seniors Activities	MCC	19,189	4,208	-	14,981
14%	084001	Expense - Seniors Activities	CDO	2,000	273	-	1,727
21%	084 Total Aged & Disabled - Senior Activities - Operating Expendit			\$ 21,189	\$ 4,480	\$ -	\$ 16,709
084 Aged & Disabled - Senior Activities - Operating Revenue							
	084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-	
084 Total Aged & Disabled - Senior Activities - Operating Revenue			\$ 1,000	\$ -	\$ -		

% of
Completion

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)		
086 Other Welfare - Operating Expenditure								
22%		086000	Expense - Administration Allocation Other Welfare	MCC	10,865	2,382	-	8,483
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
50%		086007	Expense - Smart Start Program	MCC	25,000	12,500	-	12,500
27%		086090	Expense - Depreciation Other Welfare	MCC	3,500	957	-	2,543
39%		086 Total Other Welfare - Operating Expenditure			\$ 40,165	\$ 15,839	\$ -	\$ 24,326
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE					\$ 101,543	\$ 27,817	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE					\$ 2,000	\$ 200		
09 HOUSING								
091 Staff Housing - Operating Expenditure								
22%		091000	Expense - Administration Allocation Staff Housing	MCC	28,925	6,342	-	22,583
29%		091002	Expense - Staff Housing Utilities	MCC	38,000	11,176	-	26,824
9%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	25,900	2,316	-	23,584
17%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re:	MCC	4,710	816	-	3,894
		091008	Expense - Property Management Fees	MCC	15,000	2,006	-	12,994
		091091	Expense - Loss on Sale of Assets Staff Housing	MCC	6,380	2,407	-	3,973
21%		091 Total Staff Housing - Operating Expenditure			\$ 118,915	\$ 25,064	\$ -	\$ 93,851
091 Staff Housing - Operating Revenue								
		091100	Revenue - Staff Housing Rent	MCC	61,000	14,018	-	
		091101	Revenue - Staff Housing Reimbursements	MCC	4,000	1,298	-	
		091 Total Staff Housing - Operating Revenue			\$ 65,000	\$ 15,317	\$ -	
092 Other Housing - Operating Expenditure								
22%		092000	Expense - Administration Allocation Other Housing	MCC	6,632	1,454	-	5,178
37%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MCC	2,500	913	-	1,587
0%		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MCC	2,000	5	-	1,995
21%		092 Total Other Housing - Operating Expenditure			\$ 11,132	\$ 2,372	\$ -	\$ 8,760
092 Other Housing - Operating Revenue								
		092100	Revenue - 9 Mason St - GROH	MCC	14,600	2,440	-	
		092 Total Other Housing - Operating Revenue			\$ 14,600	\$ 2,440	\$ -	
09 TOTAL HOUSING - OPERATING EXPENDITURE					\$ 130,047	\$ 27,436	\$ -	
09 TOTAL HOUSING - OPERATING REVENUE					\$ 79,600	\$ 17,757		
10 COMMUNITY AMENITIES								
101 Sanitation - Household Waste - Operating Expenditure								
22%		101000	Expense - Administration Allocation Household Waste	MCC	16,367	3,589	-	12,778
15%		101001	Expense - Recycling Waste Collection	MOW	26,500	4,035	-	22,465
17%		101002	Expense - Waste Site Maintenance	MOW	175,000	30,625	2,250	144,375
		101003	Expense - Purchase of Bins	MOW	500	-	-	500
		101004	Expense - Drum Muster	MOW	3,500	-	-	3,500
17%		101006	Expense - Domestic Waste Collection	MOW	31,500	5,463	-	26,037
25%		101090	Expense - Depreciation Household Waste	MCC	2,492	624	-	1,868
17%		Total Sanitation - Household Waste - Operating Expenditure			\$ 255,859	\$ 44,335	\$ 2,250	\$ 211,524
101 Sanitation - Household Waste - Operating Revenue								
		101100	Revenue - Recycling Removal Charges	MCC	35,880	35,858	-	
		101101	Revenue - Waste Removal Charges	MCC	50,160	49,954	-	
		101102	Revenue - Sale of Bins	MCC	1,000	-	-	
		101103	Revenue - Drum Muster	MOW	3,500	-	-	
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	68	-	
		101 Total Sanitation - Household Waste - Operating Revenue			\$ 90,940	\$ 85,880	\$ -	

% of
Completion

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)		
102 Sanitation - Other - Operating Expenditure								
22%		102000	Expense - Administration Allocation Sanitation Other	MCC	847	186	-	661
32%		102002	Expense - Street Bins	MOW	16,000	5,067	-	10,933
31%		102 Total Sanitation - Other - Operating Expenditure			\$ 16,847	\$ 5,252	\$ -	\$ 11,595
103 Sewerage - Operating Revenue								
		103102	Revenue - Septic Application Fees	MCC	1,000	236	-	
		103 Total Sewerage - Operating Revenue			\$ 1,000	\$ 236	\$ -	
105 Protection Of Environment - Operating Expenditure								
22%		105000	Expense - Administration Allocation Protection Of Environ	MCC	15,944	3,496	-	12,448
		105001	Expense - Gillamii Centre Funding	MCC	60,000	-	-	60,000
13%		105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	6,000	806	-	5,194
		105090	Expense - Depreciation Protection of Environment	MCC	12,646	3,285	-	9,361
8%		105 Total Protection Of Environment - Operating Expenditure			\$ 94,590	\$ 7,587	\$ -	\$ 87,003
105 Protection Of Environment - Operating Revenue								
		105101	Revenue - Reimbursements Gillamii Centre	MCC	6,000	628	-	
		105 Total Protection Of Environment - Operating Revenue			\$ 6,000	\$ 628	\$ -	
106 Town Planning & Regional Development - Operating Expenditure								
22%		106000	Expense - Administration Allocation TP & Regional Develo	MCC	72,383	15,871	-	56,512
14%		106001	Expense - Town Planning Fees	CEO	35,000	4,781	-	30,219
19%		106 Total Town Planning & Regional Development - Operating Expen			\$ 107,383	\$ 20,653	\$ -	\$ 86,730
106 Town Planning & Regional Development - Operating Revenue								
		106101	Revenue - Application Fees (Town Planning)	MCC	6,000	4,044	-	
		106 Total Town Planning & Regional Development - Operating Reven			\$ 6,000	\$ 4,044	\$ -	
107 Other Community Amenities - Operating Expenditure								
22%		107000	Expense - Administration Allocation Other Community Ar	MCC	20,883	4,579	-	16,304
26%		107001	Expense - Public Conveniences	MOW	40,000	10,219	757	29,781
19%		107002	Expense - Cemeteries	MOW	20,000	3,848	-	16,152
		107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	-	5,000
27%		107090	Expense - Depreciation Other Community Amenities	MCC	56,218	15,250	-	40,968
24%		107 Total Other Community Amenities - Operating Expenditure			\$ 142,101	\$ 33,897	\$ 757	\$ 108,204
107 Other Community Amenities - Operating Revenue								
		107101	Revenue - Cemetery Fees	MCC	1,000	27	-	
		107103	Revenue - Reimbursement Rest Bay Maintenance	MOW	500	-	-	
		107104	Revenue - Reimbursement Darwinia	MCC	5,000	-	-	
		107 Total Other Community Amenities - Operating Revenue			\$ 6,500	\$ 27	\$ -	
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE					\$ 616,780	\$ 111,724	\$ 3,007	
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE					\$ 110,440	\$ 90,816		
11 RECREATION & CULTURE								
111 Public Halls & Civic Centres - Operating Expenditure								
22%		111000	Expense - Administration Allocation Public Halls & Civic C	MCC	69,844	15,315	-	54,529
31%		111001	Expense - Cranbrook Hall Operating	MCC	10,000	3,119	20	6,881
		111002	Expense - Cranbrook Hall Building Maintenance Schedule	MCC	4,000	-	536	4,000
32%		111003	Expense - Frankland River Hall Operating	MCC	9,000	2,920	-	6,080
18%		111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	450	-	2,050
25%		111007	Expense - Frankland River Community Centre Operating	MCC	20,000	4,903	-	15,097
37%		111008	Expense - Frankland River Community Centre Building Ma	MCC	6,800	2,503	3,344	4,297
47%		111010	Expense - Other Halls	MCC	5,000	2,333	-	2,667
26%		111015	Expense - Cranbrook Regional Community Hub	MCC	36,600	9,638	1,066	26,962
17%		111016	Expense - Cranbrook Community Gym	MCC	1,500	252	-	1,248
24%		111090	Expense - Depreciation Public Halls & Civic Centres	MCC	129,188	31,318	-	97,870
25%		111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 294,432	\$ 72,750	\$ 4,966	\$ 221,682

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)
111 Public Halls & Civic Centres - Operating Revenue						
	111101	Revenue - Cranbrook Hall	MCC	1,000	164	-
	111102	Revenue - Frankland River Hall	MCC	500	427	-
	111104	Revenue - Frankland River Community Centre	MCC	1,700	41	-
	111105	Revenue - Reimbursement Halls	MCC	300	-	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	250	-
	111108	Revenue - Gym Memberships	MCC	5,000	450	-
	111	Total Public Halls & Civic Centres - Operating Revenue		\$ 11,000	\$ 1,332	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
22%	112000	Expense - Administration Allocation Swimming Areas and	MCC	12,981	2,846	- 10,135
15%	112002	Expense - Lake Maintenance & Operating	MOW	35,000	5,098	- 29,902
24%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	4,220	1,000	- 3,220
17%	112	Total Swimming Areas and Beaches - Operating Expenditure		\$ 52,201	\$ 8,944	\$ - \$ 43,257
112 Swimming Areas and Beaches - Operating Revenue						
	112102	Revenue - Lake Site Fees	MOW	1,000	100	-
	112	Total Swimming Areas and Beaches - Operating Revenue		\$ 1,000	\$ 100	\$ -
113 Other Recreation & Sport - Operating Expenditure						
22%	113000	Expense - Administration Allocation Other Recreation & S	MCC	37,532	8,230	- 29,302
17%	113001	Expense - Cranbrook Parks and Gardens	MOW	205,000	34,010	396 170,990
14%	113002	Expense - Frankland River Parks and Gardens	MOW	105,000	15,093	- 89,907
18%	113003	Expense - Tenterden Parks and Gardens	MOW	12,000	2,143	- 9,857
17%	113004	Expense - Frederick Square Operating	MOW	65,000	10,743	2,545 54,257
57%	113007	Expense - Horse Paddocks	MOW	4,000	2,266	- 1,734
23%	113012	Expense - Frankland River Recreation Operating	MOW	45,000	10,289	- 34,711
120%	113016	Expense - Regional Trails Master Plan	CDO	5,000	6,000	- (1,000)
100%	113020	Expense - Community Grant Round	CDO	20,000	20,000	-
25%	113090	Expense - Depreciation Other Recreation & Sport	MCC	90,400	22,644	- 67,756
22%	113	Total Other Recreation & Sport - Operating Expenditure		\$ 588,932	\$ 131,419	\$ 2,941 \$ 457,513
113 Other Recreation & Sport - Operating Revenue						
	113102	Revenue - Horse Paddock Charges	MCC	3,000	2,000	-
	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	500	-
	113	Total Other Recreation & Sport - Operating Revenue		\$ 15,000	\$ 2,500	\$ -
115 Libraries - Operating Expenditure						
22%	115000	Expense - Administration Allocation Library	MCC	12,417	2,723	- 9,694
80%	115001	Expense - Frankland River Library	MCC	40,000	32,164	6,655 7,836
1%	115007	Expense - Cranbrook Library	MCC	13,000	93	1,693 12,907
53%	115	Total Libraries - Operating Expenditure		\$ 65,417	\$ 34,980	\$ 8,348 \$ 30,437
115 Libraries - Operating Revenue						
	115101	Revenue - Library Reimbursements	MCC	6,000	-	-
	115	Total Libraries - Operating Revenue		\$ 6,000	\$ -	\$ -
116 Other Culture - Operating Expenditure						
22%	116000	Expense - Administration Allocation Other Culture	MCC	10,582	2,320	- 8,262
35%	116002	Expense - Cranbrook Museum	MCC	3,100	1,100	- 2,000
	116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,500	-	- 2,500
	116006	Expense - ANZAC	CEO	500	-	- 500
25%	116090	Expense - Depreciation Other Culture	MCC	1,270	320	- 950
21%	116	Total Other Culture - Operating Expenditure		\$ 17,952	\$ 3,741	\$ - \$ 14,211

116 Other Culture - Operating Revenue

116101	Revenue - Sale of History Books	MCC	200	59	-	
116102	Revenue - Sale of ANZAC Book	CDO	600	-	-	
116 Total Other Culture - Operating Revenue			\$ 800	\$ 59	\$ -	

11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE

\$ 1,018,934	\$ 251,833	\$ 16,256
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11 TOTAL RECREATION & CULTURE - OPERATING REVENUE

\$ 33,800	\$ 3,991
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12 TRANSPORT

122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure

22%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	79,015	17,325	-	61,690
20%		122001	Expense - Street Lighting	MCC	17,000	3,354	-	13,646
45%		122002	Expense - Road Maintenance	MOW	1,000,000	448,860	9,064	551,140
25%		122003	Expense - Depot Maintenance	MOW	55,000	13,535	573	41,465
87%		122007	Expense - RAMM	MOW	11,500	9,950	-	1,550
		122013	Expense - Transport Planning	MOW	20,000	-	5,000	20,000
		122014	Expense - Streetscape / Townscape	MOW	30,000	-	-	30,000
		122015	Expense - Road Maintenance WANDRRA Damage	MOW	-	47	-	-
50%		122016	Expense - Insurance on Bridges	MCC	41,500	20,774	-	20,726
27%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,250,700	333,908	-	916,792
		122091	Expense - Loss on Sale of Assets Transport	MCC	47,600	-	-	47,600
33%		122 Total Streets Roads Bridges & Depot Maintenance - Operating Ex			\$ 2,552,315	\$ 847,755	\$ 14,636	\$ 1,704,560

122 Streets Roads Bridges & Depot Maintenance - Operating Revenue

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	-	-	
122 Total Streets Roads Bridges & Depot Maintenance - Operating Re			\$ 192,057	\$ 168,377	\$ -	

125 Traffic Control - Operating Expenditure

22%		125000	Expense - Administration Allocation Traffic Control	MCC	53,335	11,695	-	41,640
95%		125001	Expense - DoT Licensing Expenses	MCC	1,000	950	-	50
17%		125002	Expense - DoT Licensing Employee Expenses	MCC	56,600	9,879	-	46,721
20%		125 Total Traffic Control - Operating Expenditure			\$ 110,935	\$ 22,524	\$ -	\$ 88,411

125 Traffic Control - Operating Revenue

125100	Revenue - DoT Licensing Commission	MCC	13,200	3,036	-	
125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	-	-	
125 Total Traffic Control - Operating Revenue			\$ 14,200	\$ 3,036	\$ -	

126 Aerodromes - Operating Expenditure

		126000	Expense - Airstrip Maintenance	MOW	7,000	-	-	7,000
126 Total Aerodromes - Operating Expenditure			\$ 7,000	\$ -	\$ -	\$ 7,000		

12 TOTAL TRANSPORT - OPERATING EXPENDITURE

\$ 2,670,250	\$ 870,279	\$ 14,636
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12 TOTAL TRANSPORT - OPERATING REVENUE

\$ 206,257	\$ 171,413
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13 ECONOMIC SERVICES




















131 Rural Services - Operating Expenditure

5%		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	-	-	1,500
3%		131004	Expense - Drought Relief	MOW	2,500	121	-	2,379
131 Total Rural Services - Operating Expenditure			\$ 4,000	\$ 121	\$ -	\$ 3,879		

132 Tourism & Area Promotion - Operating Expenditure

22%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	65,187	14,294	-	50,893
27%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	24,186	2,256	65,814
23%		132004	Expense - Frankland River Caravan Park	MOW	40,000	9,286	1,896	30,714
		132005	Expense - Area Promotion Donations	MCC	1,000	-	-	1,000
		132008	Expense - Tourism & Area Promotion	CDO	10,000	-	2,636	10,000
		132010	Expense - Purchase of Promotional Items	CDO	1,500	-	755	1,500

% of
Completion

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)		
100%		132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-	-
15%		132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	1,546	-	8,454
		132015	Expense - CBH Accommodation Unit Profit Share Paymen	MOW	10,000	-	-	10,000
27%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	5,347	-	14,653
		132020	Expense - Community Assistance Donation (CB Show Pre)	MOW	5,000	-	-	5,000
24%		132090	Expense - Depreciation Tourism & Area Promotion	MCC	28,000	6,647	-	21,353
25%		132	Total Tourism & Area Promotion - Operating Expenditure		\$ 291,687	\$ 72,305	\$ 7,542	\$ 219,382
		132	Tourism & Area Promotion - Operating Revenue					
		132101	Revenue - Cranbrook Caravan Park Charges	MOW	65,000	14,513		
		132102	Revenue - Frankland River Caravan Park Charges	MOW	35,000	3,806		
		132105	Revenue - Sale of Promotional Products	MCC	1,000	1		
		132108	Revenue - CBH Accommodation Unit Revenue	MOW	25,000	3,750		
		132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	5,347		
		132111	Revenue - RV Park	MOW	100	18		
		132	Total Tourism & Area Promotion - Operating Revenue		\$ 146,100	\$ 27,435		
		133	Building Control - Operating Expenditure					
22%		133000	Expense - Administration Allocation Building Control	MCC	27,937	6,126	-	21,811
13%		133001	Expense - Contract Building Surveyor	CEO	30,000	3,895	-	26,105
17%		133	Total Building Control - Operating Expenditure		\$ 57,937	\$ 10,021	\$ -	\$ 47,916
		133	Building Control - Operating Revenue					
		133100	Revenue - Building Permits	MCC	7,500	105	-	
		133101	Revenue - BCITF Commissions	MCC	50	-	-	
		133102	Revenue - BSL Commissions	MCC	130	5	-	
		133	Total Building Control - Operating Revenue		\$ 7,680	\$ 110	\$ -	
		136	Other Economic Services - Operating Expenditure					
22%		136000	Expense - Administration Allocation Other Economic Serv	MCC	143,920	31,557	-	112,363
3%		136002	Expense - Water Supplies Standpipes	MOW	2,000	63	-	1,937
25%		136009	Expense - CB Community Bus Expenses	MOW	1,000	250	-	750
12%		136010	Expense - FR Community Bus Expenses	MOW	1,000	115	-	885
		136090	Expense - Depreciation Other Economic Services	MOW	6,500	731	-	5,769
21%		136	Total Other Economic Services - Operating Expenditure		\$ 154,420	\$ 32,716	\$ -	\$ 121,704
		136	Other Economic Services - Operating Revenue					
		136100	Revenue - Standpipe Water Charges	MCC	1,000	-	-	
		136106	Revenue - Cranbrook Community Bus Hire	MOW	2,000	554	-	
		136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	-	-	
		136	Total Other Economic Services - Operating Revenue		\$ 4,500	\$ 554	\$ -	
		13	TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE		\$ 508,044	\$ 115,162	\$ 7,542	
		13	TOTAL ECONOMIC SERVICES - OPERATING REVENUE		\$ 158,280	\$ 28,100		
		14	OTHER PROPERTY & SERVICES					
		141	Private Works - Operating Expenditure					
22%		141000	Expense - Administration Allocation Private Works	MCC	12,276	2,692	-	9,584
3%		141001	Expense - Private Works	MOW	25,000	758	-	24,242
9%		141	Total Private Works - Operating Expenditure		\$ 37,276	\$ 3,450	\$ -	\$ 33,826
		141	Private Works - Operating Revenue					
		141100	Revenue - Private Works Income	MOW	35,000	2,395	-	
		141	Total Private Works - Operating Revenue		\$ 35,000	\$ 2,395	\$ -	

% of
Completion

		Resp Officer	Budget 30-Jun-22	Actual 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)		
142 Public Works Overheads - Operating Expenditure								
22%		142000	Expense - Administration Allocation Public Works Overhe	MCC	116,547	25,555	-	90,992
27%		142001	Expense - Sick Leave - Works Staff	MCC	40,000	10,940	-	29,060
13%		142002	Expense - Annual Leave - Works Staff	MCC	93,000	12,254	-	80,746
		142003	Expense - Long Service Leave - Works Staff	MCC	41,000	-	-	41,000
122%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	7,326	-	(1,326)
3%		142005	Expense - Allowances - Works Staff	MCC	10,000	280	-	9,720
		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
3%		142011	Expense - Safety & Risk Management	CEO	20,000	529	795	19,471
23%		142012	Expense - Staff Training - Works Staff	MOW	30,000	6,940	2,485	23,060
		142014	Expense - Public Holiday - Works Staff	MCC	48,700	-	-	48,700
		142015	Expense - Engineering Software	MOW	1,000	-	-	1,000
23%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	5,636	-	19,364
25%		142019	Expense - Housing Allowance - Works Staff	MCC	26,600	6,542	-	20,058
22%		142020	Expense - Works Employee Expenses	MCC	400,000	86,723	-	313,277
0%		142022	Expense - Advertising Public Works Overheads	MCC	2,000	8	-	1,992
25%		142024	Expense - Uniform Allowance - Works Staff	MCC	7,700	1,949	-	5,751
11%		142026	Expense - Works Telephones & Allowance	MCC	5,000	541	-	4,459
88%		142029	Expense - Works Staff Conference	MOW	7,000	6,136	570	864
26%		142090	Expense - Depreciation Public Works Overheads	MCC	73,920	19,384	-	54,536
19%		142099	Expense - Overheads Allocated to Works	MCC	(1,000,867)	(190,458)	-	(810,409)
142 Total Public Works Overheads - Operating Expenditure					\$ -	\$ 21,486	\$ 3,850	\$ (21,486)
142 Public Works Overheads - Operating Revenue								
		142100	Revenue - Reimbursements Public Works Overheads	MCC	3,500	42	-	
		142102	Revenue - Staff Training Funding/Reimbursements	MCC	500	-	-	
		142103	Revenue - Self Insurance Bonus Pool	MCC	500	-	-	
142 Total Public Works Overheads - Operating Revenue					\$ 4,500	\$ 42	\$ -	
143 Plant Operation Costs - Operating Expenditure								
22%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	61,378	13,458	-	47,920
22%		143001	Expense - Fuel & Oils	MOW	160,000	35,010	-	124,990
32%		143003	Expense - Parts & Repairs	MOW	180,000	58,202	23,593	121,798
30%		143004	Expense - Depot Plant Maintenance	MOW	40,000	12,011	-	27,989
56%		143005	Expense - Insurances & Licences - Plant	MCC	42,000	23,411	-	18,589
37%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	5,513	-	9,487
26%		143090	Expense - Depreciation - Plant	MCC	370,000	96,687	-	273,313
19%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(868,378)	(163,695)	-	(704,683)
143 Total Plant Operation Costs - Operating Expenditure					\$ -	\$ 80,597	\$ 23,593	\$ (80,597)
143 Plant Operation Costs - Operating Revenue								
		143100	Revenue - Sale of Scrap	MOW	100	-	-	
		143102	Revenue - Plant Insurance Reimbursements	MCC	2,000	-	-	
143 Total Plant Operation Costs - Operating Revenue					\$ 2,100	\$ -	\$ -	
144 Stock Fuels & Oils - Operating Revenue								
		144100	Revenue - Fuel Tax Credit	MCC	37,000	6,870	-	
144 Total Stock Fuels & Oils - Operating Revenue					\$ 37,000	\$ 6,870	\$ -	
146 Salaries & Wages - Operating Expenditure								
		146000	Expense - Gross Salaries & Wages	MCC	2,200,000	463,917	-	1,736,083
		146001	Expense - Salaries & Wages Allocated to Works	MCC	(2,200,000)	(463,917)	-	(1,736,083)
73%		146002	Expense - Workers Compensation Payments	MCC	5,000	3,640	-	1,360
73%		146 Total Salaries & Wages - Operating Expenditure			\$ 5,000	\$ 3,640	\$ -	\$ 1,360
146 Salaries & Wages - Operating Revenue								
		146100	Revenue - Workers Compensation Reimbursements	MCC	5,000	553	-	
146 Total Salaries & Wages - Operating Revenue					\$ 5,000	\$ 553	\$ -	

% of
Completion

	147 Unclassified - Operating Expenditure
22%	147000 Expense - Administration Allocation Unclassified
18%	147001 Expense - Reimbursements Unclassified
18%	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 30-Sep-21	Order Value 30-Sep-21	Variance Under/(Over)
MCC	4,515	990	-	3,525
MCC	1,000	-	-	1,000
CEO	3,000	553	-	2,447
	\$ 8,515	\$ 1,543	\$ -	\$ 6,972
MCC	1,000	-	-	
	\$ 1,000	\$ -		
	\$ 50,791	\$ 110,716	\$ 27,443	
	\$ 84,600	\$ 9,859		
	\$6,349,213	\$1,825,177	\$196,253	
	\$4,330,436	\$3,240,453		