

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2022

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2022

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2022
Prepared by: Finance Administration Officer
Reviewed by: Manager Finance and Administration

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.

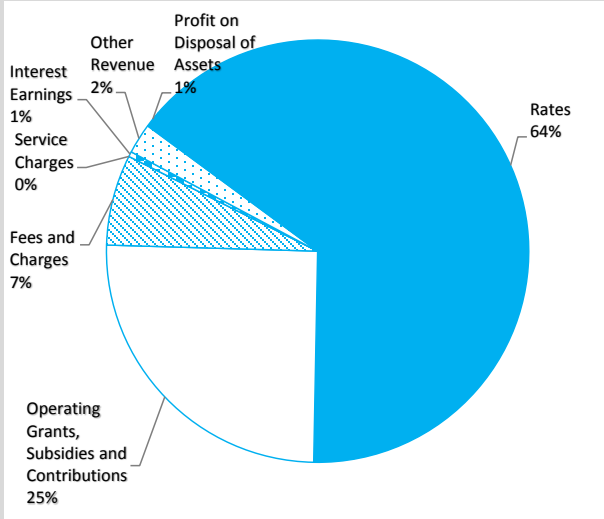
CRITICAL ACCOUNTING ESTIMATES

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.

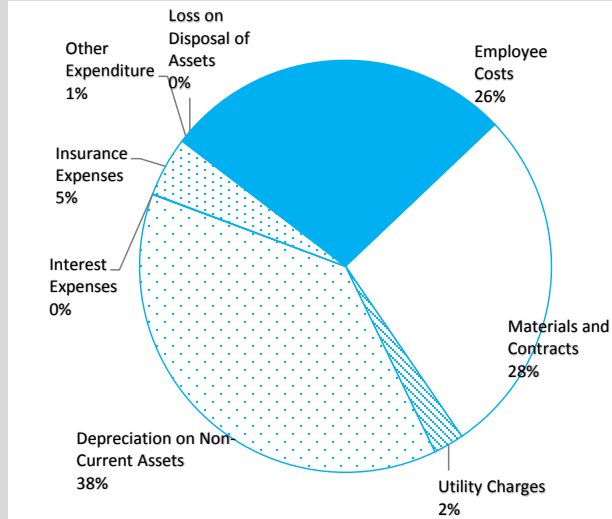
ROUNDING OFF FIGURES

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

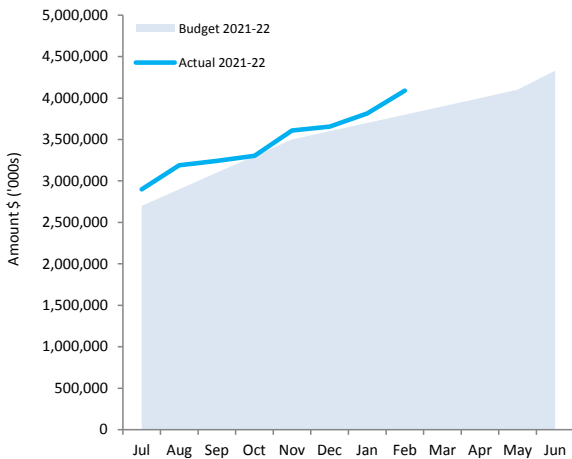
OPERATING REVENUE



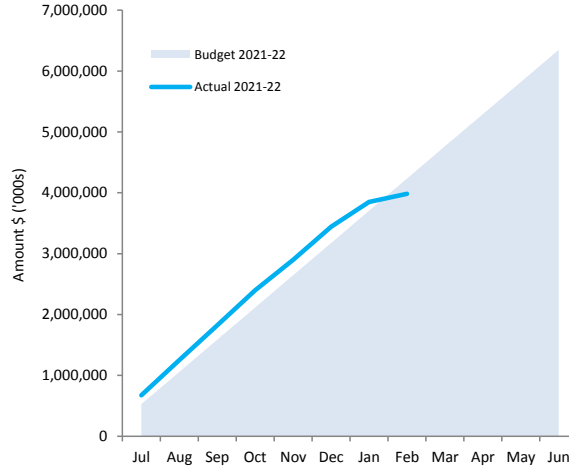
OPERATING EXPENSES



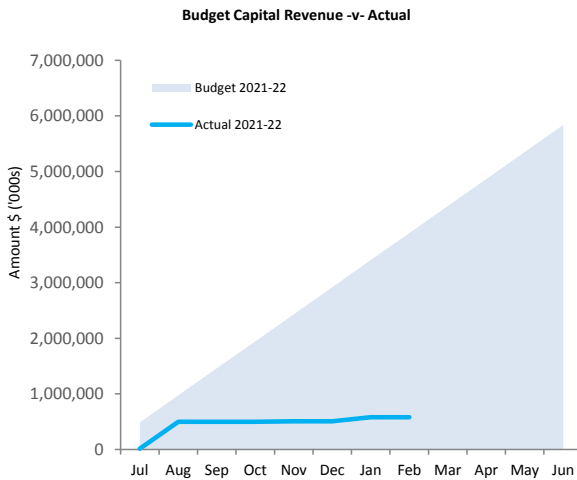
Budget Operating Revenues -v- Actual



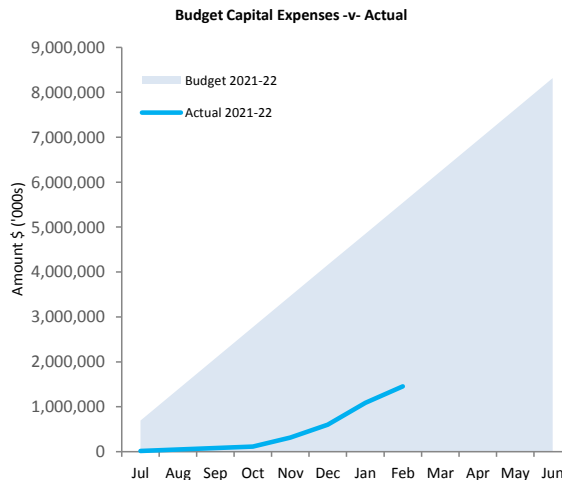
Budget Operating Expenses -v- YTD Actual



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 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE	
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 28 FEBRUARY 2022

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	838,508	(163,897)	(16.35%)	
Revenue from operating activities							
Governance		22,206	14,776	31,596	16,820	113.83%	▲
General Purpose Funding		3,572,628	3,339,439	3,335,315	(4,124)	(0.12%)	
Law, Order and Public Safety		214,386	142,896	172,666	29,770	20.83%	▲
Health		1,000	664	215	(449)	(67.62%)	
Education and Welfare		2,000	1,328	200	(1,128)	(84.94%)	
Housing		79,600	53,056	51,737	(1,319)	(2.49%)	
Community Amenities		110,440	102,280	95,592	(6,688)	(6.54%)	
Recreation and Culture		33,800	22,488	26,571	4,083	18.16%	
Transport		206,257	193,625	213,524	19,899	10.28%	▲
Economic Services		158,280	105,480	115,714	10,234	9.70%	
Other Property and Services		84,600	56,360	46,084	(10,276)	(18.23%)	▼
		4,485,197	4,032,393	4,089,214	56,821		
Expenditure from operating activities							
Governance		(522,924)	(352,768)	(330,729)	22,039	6.25%	
General Purpose Funding		(127,084)	(84,704)	(61,171)	23,533	27.78%	▼
Law, Order and Public Safety		(534,347)	(368,314)	(377,486)	(9,172)	(2.49%)	
Health		(68,469)	(45,608)	(27,427)	18,181	39.86%	▼
Education and Welfare		(101,543)	(67,648)	(48,012)	19,636	29.03%	▼
Housing		(150,047)	(102,984)	(68,262)	34,722	33.72%	▼
Community Amenities		(626,780)	(417,600)	(392,239)	25,361	6.07%	
Recreation and Culture		(1,043,934)	(695,528)	(659,227)	36,301	5.22%	
Transport		(2,670,250)	(1,794,744)	(1,830,285)	(35,541)	(1.98%)	
Economic Services		(542,497)	(361,456)	(295,740)	65,716	18.18%	▼
Other Property and Services		(50,791)	(33,704)	(73,849)	(40,145)	(119.11%)	▲
		(6,438,666)	(4,325,058)	(4,164,427)	160,631		
Non-cash amounts excluded from operating activities	1(a)	2,277,934	1,518,512	1,525,751	7,239	0.48%	
Amount attributable to operating activities		1,326,870	2,228,252	2,289,046	60,794		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	5,872,477	3,914,984	579,967	(3,335,017)	(85.19%)	▼
Proceeds from disposal of assets	7	607,500	607,500	459,529	(147,971)	(24.36%)	▼
Purchase of property, plant and equipment	8	(8,417,001)	(5,611,334)	(1,456,408)	4,154,926	74.05%	▼
Purchase of infrastructure							
Amount attributable to investing activities		(1,937,024)	(1,088,850)	(416,912)	671,938		
Financing Activities							
Repayment from Community Association loans	4	2,500	1,000	1,000	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	(12,304)			
Repayment of Debentures	9	(33,091)	(16,371)	(16,371)	0	0.00%	
Transfer to Reserves	10	(688,403)	(688,403)	(624,561)	63,842	(9.27%)	
Amount attributable to financing activities		610,156	640,376	(376,236)	(1,016,612)		
Closing Funding Surplus / (Deficit)	1(c)	0	1,779,778	1,495,902			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold. Refer 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 28 FEBRUARY 2022

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 28 FEBRUARY 2022**

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	838,508	(163,897)	(16.35%)	
Revenue from operating activities							
Rates	6	2,611,478	2,610,806	2,613,318	2,512	0.10%	
Operating grants, subsidies and contributions	12(a)	1,283,893	999,914	1,029,178	29,264	2.93%	▲
Fees and charges		393,020	290,568	283,805	(6,763)	(2.33%)	
Interest earnings		30,200	20,112	15,763	(4,349)	(21.62%)	
Other revenue		138,106	92,000	94,860	2,860	3.11%	
Profit on disposal of assets	7	28,500	18,992	52,292	33,300	175.34%	▲
		4,485,197	4,032,392	4,089,216	56,824		▲
Expenditure from operating activities							
Employee costs		(1,645,434)	(1,096,400)	(1,104,475)	(8,075)	(0.74%)	
Materials and contracts		(2,020,197)	(1,346,184)	(1,147,256)	198,928	14.78%	▼
Utility charges		(163,700)	(108,896)	(99,657)	9,239	8.48%	
Depreciation on non-current assets		(2,252,454)	(1,501,528)	(1,575,153)	(73,625)	(4.90%)	
Interest expenses		(7,710)	(5,136)	(2,000)	3,136	61.06%	
Insurance expenses		(214,090)	(154,778)	(195,405)	(40,627)	(26.25%)	▲
Other expenditure		(81,101)	(54,032)	(37,589)	16,443	30.43%	▼
Loss on disposal of assets	7	(53,980)	(35,976)	(2,890)	33,086	91.97%	▼
		(6,438,666)	(4,302,931)	(4,164,425)	138,506		▲
Non-cash amounts excluded from operating activities	1(a)	2,277,934	1,518,512	1,525,751	7,239	0.48%	
Amount attributable to operating activities		1,326,870	2,250,378	2,289,050	38,672		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	5,872,477	3,914,984	579,967	(3,335,017)	(85.19%)	▼
Proceeds from disposal of assets	7	607,500	607,500	459,529	(147,971)	(24.36%)	
Payments for property, plant and equipment	8	(8,417,001)	(5,611,334)	(1,456,408)	4,154,926	(74.05%)	▼
Payments for Infrastructure							
Amount attributable to investing activities		(1,937,024)	(1,088,850)	(416,912)	671,938		▼
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	1,000	1,000	0	0.00%	
Payments for self supporting loans		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		0	0	(12,304)	(12,304)	0.00%	
Repayment of debentures	9	(33,091)	(16,371)	(16,371)	0	0.00%	
Transfer to reserves	10	(688,403)	(688,403)	(624,561)	63,842	(9.27%)	▲
Amount attributable to financing activities		610,156	640,376	(376,236)	(1,016,612)		
Closing Funding Surplus / (Deficit)	1(c)	0	1,801,906	1,495,901			

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)	(18,992)	(52,292)
Add: Loss on asset disposals	7	53,980	35,976	2,890
Add: Depreciation on assets		2,252,454	1,501,528	1,575,153
Total non-cash items excluded from operating activities		2,277,934	1,518,512	1,525,751

(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 28 Feb 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,693,807)	(2,693,807)	(3,042,366)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(1,000)
Add: Borrowings	9	33,091	33,091	16,720
Add: Lease Principal		18,508	18,508	12,304
Add: Provisions - employee	11	257,084	257,084	257,084
Total adjustments to net current assets		(2,386,124)	(2,386,124)	(2,757,258)

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

Current assets				
Cash and cash equivalents	2	3,622,109	3,622,109	4,660,761
Rates receivables	3	28,135	28,135	150,637
Receivables	3	465,135	465,135	102,513
Other current assets	4	23,117	23,117	30,458
Less: Current liabilities				
Payables	5	(293,090)	(293,090)	(93,013)
Borrowings	9	(33,091)	(33,091)	(16,720)
Contract liabilities	11	(148,199)	(148,199)	(148,199)
Lease liabilities		(18,508)	(18,508)	(12,304)
Provisions	11	(420,976)	(420,976)	(420,976)
Less: Total adjustments to net current assets	1(b)	(2,386,124)	(2,386,124)	(2,757,258)
Closing Funding Surplus / (Deficit)		838,508	838,508	1,495,903
Adjusted Closing Funding Surplus / (Deficit)		838,508	838,508	1,495,903

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 YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	417,073	0	0	417,073	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	1,200,674	0	0	1,200,674	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	1,592,839	0	1,592,839	Bendigo	0.10%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,449,526	0	1,449,526	Bendigo	0.15%	30/04/2022
Total		1,618,397	3,042,366	0	4,660,762			
Grand Total		1,618,397	3,042,366	0	4,660,762			

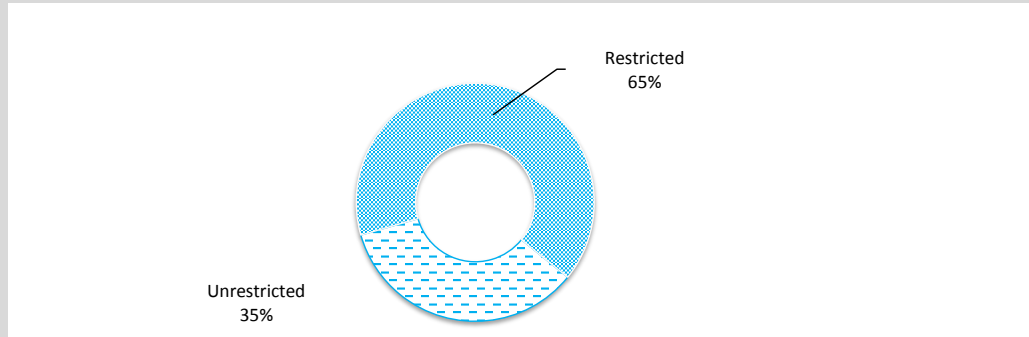
KEY INFORMATION

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
\$4.66 M	\$1.62 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

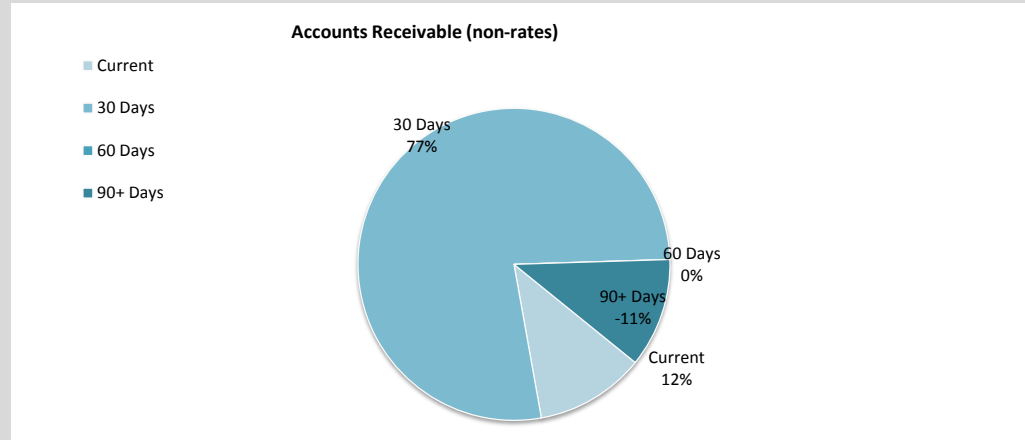
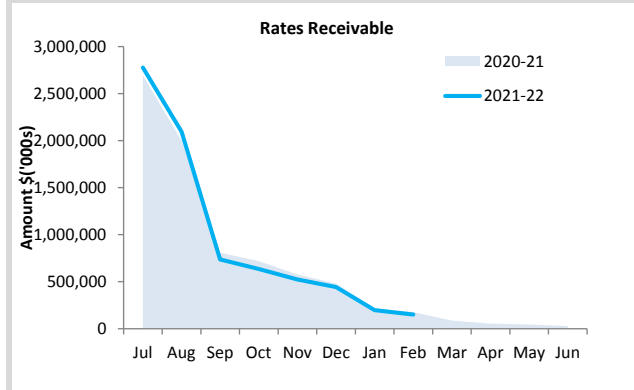
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2021	28 Feb 22
	\$	\$
Opening Arrears Previous Years	28,135	28,135
Levied this year		2,613,318
Less - Collections to date	0	(2,490,816)
Equals Current Outstanding	28,135	150,637
Net Rates Collectable	28,135	150,637
% Collected		94.3%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(30)	12,281	83,632	0	(12,251)	83,632
Percentage	0%	14.7%	100%	0%	-14.6%	
Balance per Trial Balance						
Sundry receivable						83,632
GST receivable						18,881
Total Receivables General Outstanding						102,513
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.



Debtors Due
\$102,513
Over 30 Days
85%
Over 90 Days
-14.6%

Collected	Rates Due
94.3%	\$150,637

Other Current Assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	0	1,000
Inventory				
Fuel and materials	22,118	0	7,340	29,458
Total Other Current assets				30,458
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

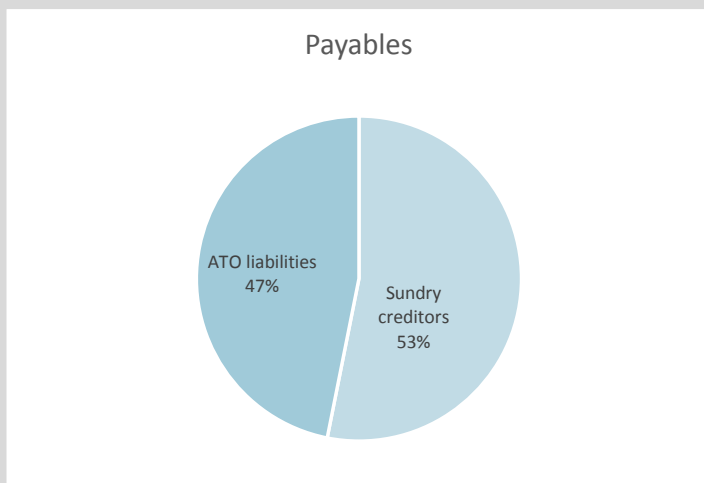
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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		49,421				49,421
ATO liabilities		43,592				43,592
Total Payables General Outstanding						93,013

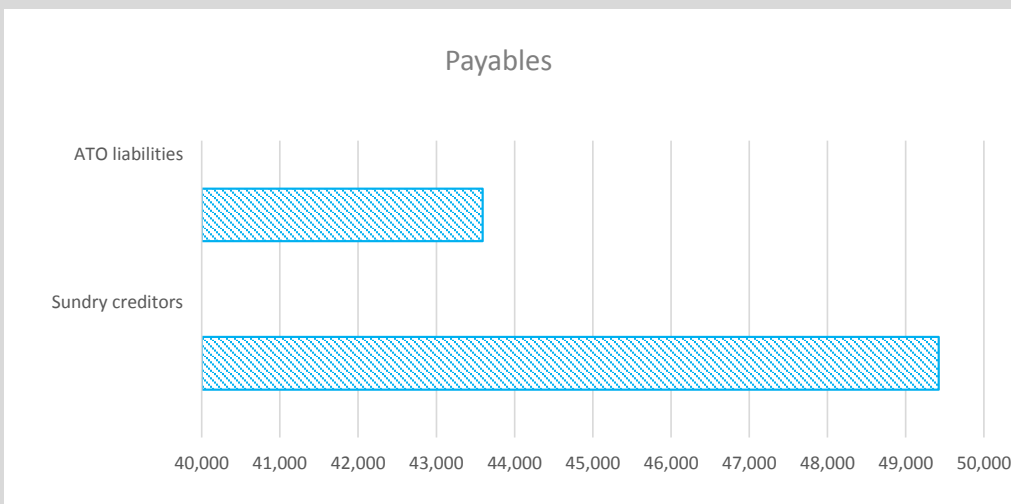
Amounts shown above include GST (where applicable)

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
\$93,013
Over 30 Days
0%
Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

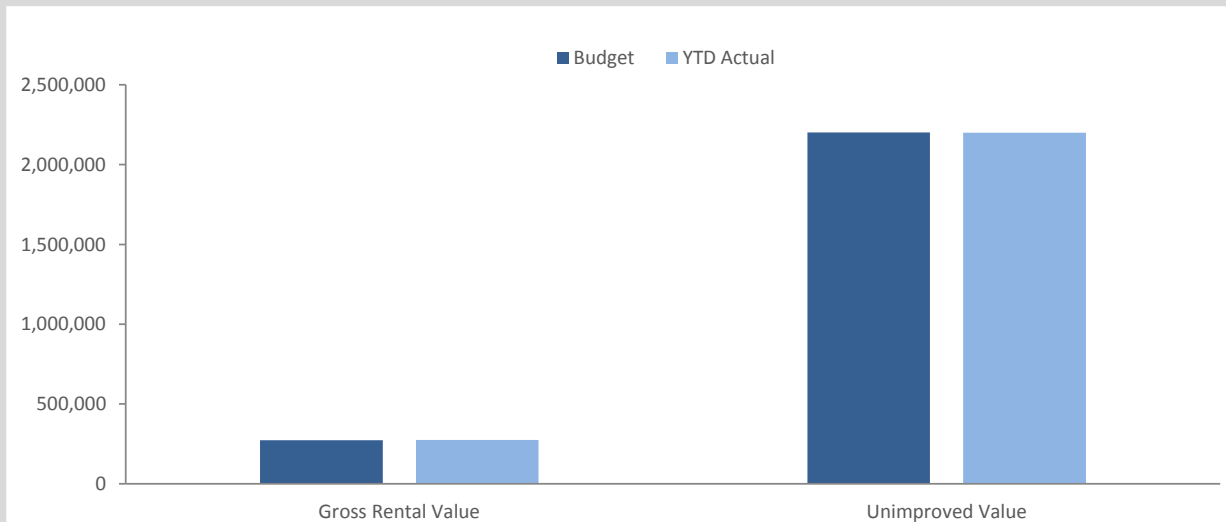
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General Rate Revenue

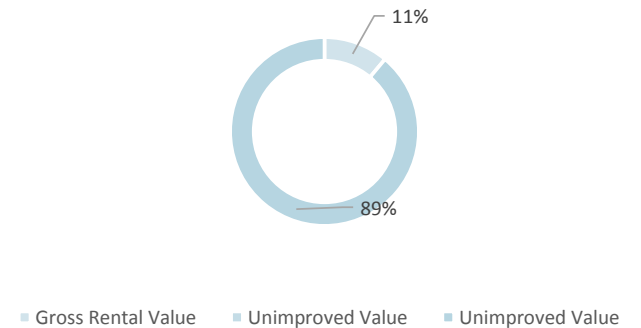
RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
Differential General Rate				\$	\$	\$	\$	\$	\$	\$	\$
Gross Rental Value											
Gross Rental Value	0.121560	243	2,243,220	272,686	0	0	272,686	272,686	1,657		274,343
Unimproved Value											
Unimproved Value	0.006960	410	316,188,500	2,199,407	2,000	0	2,201,407	2,199,407	62		2,199,469
Sub-Total		653	318,431,720	2,472,093	2,000	0	2,474,093	2,472,093	1,719	0	2,473,812
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	2,121		44,046
Sub-Total		213	3,728,008	137,385	0	0	137,385	137,385	2,121	0	139,506
Amount from General Rates							2,611,478				2,613,318
Total General Rates							2,611,478		3,840		2,613,318

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.

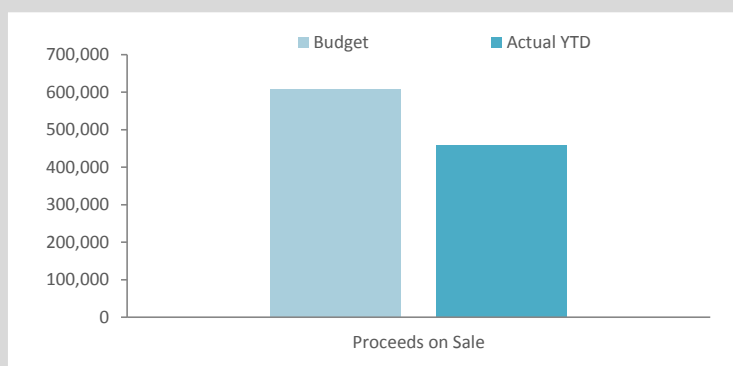


General Rates		
Budget	YTD Actual	%
\$2.61 M	\$2.61 M	1.0007



Asset Ref.	Asset Description	PE#	Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	
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	39,947	49,091	9,144	0
	Toyota Prado GXL	CB01	48,000	50,500	2,500	0	43,397	50,455	7,058	0
Transport										
	Toyota Prado GXL	CB00	48,000	50,000	2,000	0	43,397	50,000	6,603	0
	Toyota SR5 Dual Cab	CB06	35,000	40,000	5,000	0	29,991	40,909	10,918	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	28,102	36,364	8,262	0
	Toyota Hilux Dual Cab	CB05	32,000	36,500	4,500	0	30,548	36,364	5,816	0
	Toyota Hilux Ute	007FR	30,000	33,000	3,000	0	28,235	32,727	4,492	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)	29,984	29,500	0	(484)
			632,980	607,500	28,500	(53,980)	410,127	459,529	52,292	(2,890)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$607,500	\$459,529	76%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

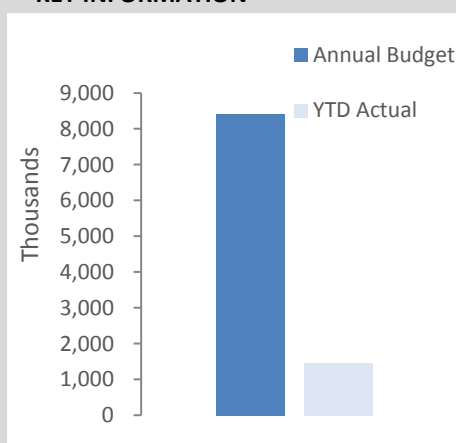
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	25,000	19,883
Buildings - specialised	4,467,071	93,184
Plant and equipment	887,400	466,901
Infrastructure - Roads	2,175,832	869,023
Infrastructure - Other	861,698	7,416
Capital Expenditure Totals	8,417,001	1,456,408
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	5,872,477	579,967
Other (Disposals & C/Fwd)	607,500	459,529
Cash Backed Reserves		
Plant Reserve	250,000	250,000
Building Asset Management Reserve	0	6,000
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	778,974	140,912
Capital Funding Total	8,417,001	1,456,408

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.

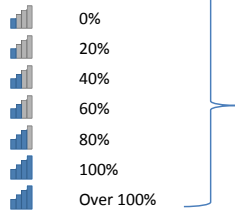
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.42 M	\$1.46 M	17%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.87 M	\$0.58 M	10%

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

			Adopted		Variance
Account Description			Budget	YTD Actual	Under/(Over)
Buildings - specialised					
	111205	Capital Expense - Frankland River Community Centre Major Mainten	35,000	0	35,000
9%	111208	Capital Expense - Cranbrook Regional Community Hub Development	25,100	2,350	22,750
93%	121209	Capital Expense - Depot Upgrade Cranbrook	91,571	84,834	6,737
	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
2%		Buildings - specialised Total	4,467,071	93,184	4,373,887
Buildings - non-specialised					
	091202	Capital Expense - Staff Housing Major Maintenance	5,000	0	5,000
99%	132214	Capital Expense - Frankland River Caravan Park Upgrade	20,000	19,883	117
80%		Buildings - non-specialised Total	25,000	19,883	5,117
Plant & Equipment					
99%	042212	Capital Expense - Admin Vehicles	121,400	119,860	1,540
85%	143200	Capital Expense - Works Passenger Vehicles	278,000	235,337	42,663
23%	143201	Capital Expense - Heavy Plant & Equipment Purchases	488,000	111,704	376,296
53%		Plant & Equipment Total	887,400	466,901	420,499
Infrastructure - Roads					
55%	121201	Capital Expense - Regional Road Group Construction	1,435,000	791,960	643,040
1%	121202	Capital Expense - Council Funded Road Construction	230,000	1,420	228,580
19%	121203	Capital Expense - Roads to Recovery Construction	404,652	75,643	329,009
	121218	Capital Expense - Cranbrook Drainage	106,180	0	106,180
40%		Infrastructure - Roads Total	2,175,832	869,023	1,306,809
Infrastructure - Other					
1%	113220	Capital Expense - Cranbrook Youth and Community Precinct	536,550	7,416	529,134
	113229	Capital Expense - Horse Paddocks Upgrade	5,000	0	5,000
	121212	Capital Expense - Footpaths	50,000	0	50,000
	132201	Capital Expense - Tourism Information Bays	87,210	0	87,210
	132206	Capital Expense - Entry Statements	182,938	0	182,938
1%		Infrastructure - Other Total	861,698	7,416	854,282
17%		Grand Total	8,417,001	1,456,408	6,960,593

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

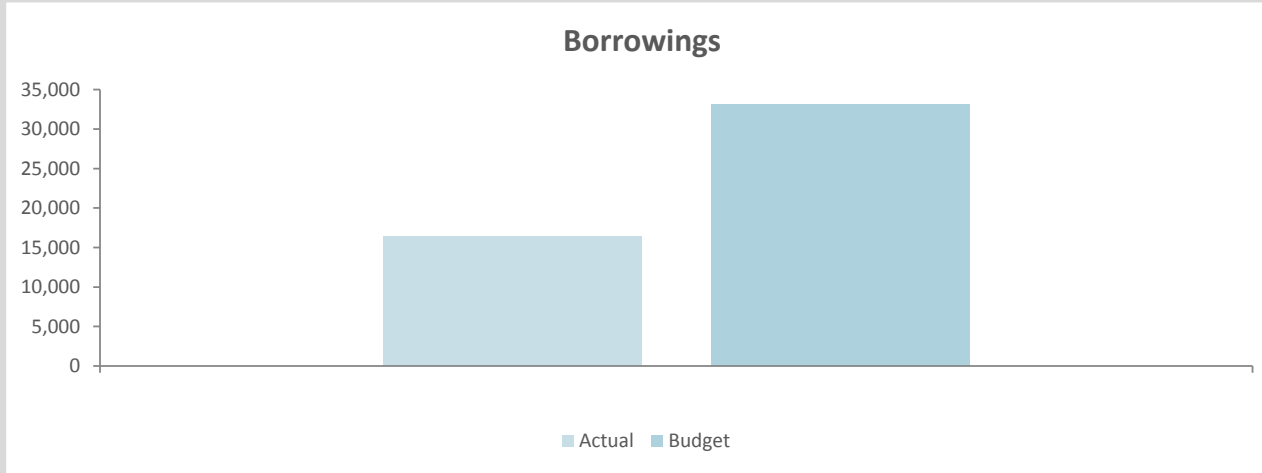
Repayments - Borrowings

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	1,182	4,710
	103,608	0	0	16,371	33,091	87,237	70,517	1,182	4,710
Total	103,608	0	0	16,371	33,091	87,237	70,517	1,182	4,710
Current borrowings	33,091					16,720			
Non-current borrowings	70,516					70,517			
	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	\$15,763
Interest Expense	\$1,182
Reserves Bal	\$3.04 M
Loans Due	\$.09 M

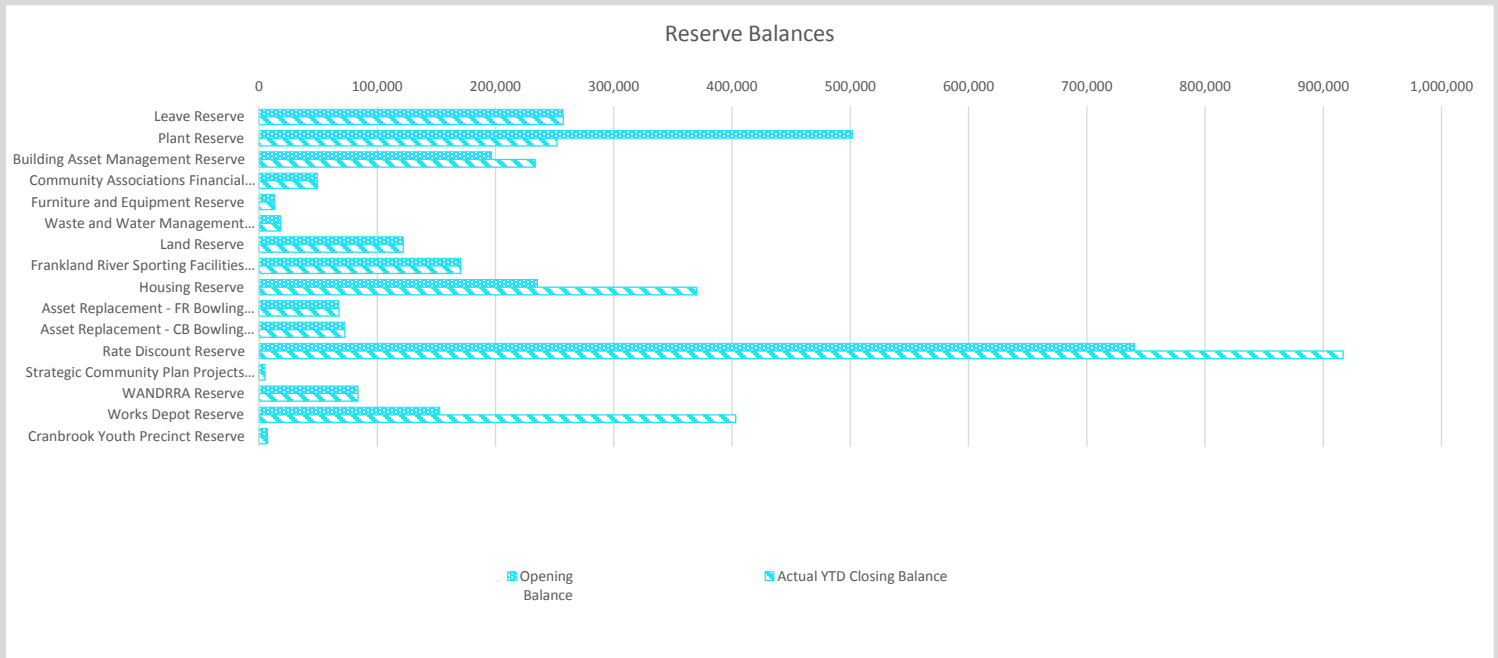
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

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	170	0		(120,000)		138,369	257,254
Plant Reserve	501,877	2,509	176	43,990		(250,000)	(250,000)	298,376	252,053
Building Asset Management Reserve	196,687	983	153	42,735	42,735	(66,100)	(6,000)	174,305	233,575
Community Associations Financial Assistance	49,300	247	33	2,500		(15,000)		37,047	49,333
Furniture and Equipment Reserve	13,292	66	9	0		0		13,358	13,301
Waste and Water Management Reserve	18,271	91	12	0		0		18,362	18,283
Land Reserve	122,012	610	81	0		0		122,622	122,093
Frankland River Sporting Facilities Reserve	170,360	852	113	0		(171,213)		(1)	170,473
Housing Reserve	235,514	1,178	239	130,000	134,120	(5,000)		361,692	369,873
Asset Replacement - FR Bowling Green Reser	67,538	338	45	5,000		0		72,876	67,583
Asset Replacement - CB Bowling Green Reser	72,532	363	48	5,000		0		77,895	72,580
Rate Discount Reserve	740,538	3,703	599	195,710	195,710	(614,494)	(20,000)	325,457	916,847
Strategic Community Plan Projects Reserve	5,087	25	3	0		(5,112)		0	5,090
WANDRRA Reserve	83,677	418	55	0		0		84,095	83,732
Works Depot Reserve	152,842	764	256	250,000	250,000	(90,000)		313,606	403,098
Cranbrook Youth Precinct Reserve	7,196	36	5	0		(7,231)		1	7,201
	2,693,807	13,468	1,996	674,935	622,565	(1,344,150)	(276,000)	2,038,060	3,042,366

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 28 February 2022
		\$	\$	\$	\$
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 28 FEBRUARY 2022

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	537,965	537,965	537,965	403,474
032101	111	Local Roads Grant	0	0	0	0	340,262	340,262	340,262	255,197
Law, order, public safety										
051100	110	DFES - ESL Grant	0	0	0	0	82,786	82,786	82,786	63,159
051112		DFES - Mitigation Activity Grant	0	0	0	0	0	0	0	33,460
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	1,131,390	1,131,390	0	1,131,390
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	51,889
Recreation and culture										
113104	120	FRDCC - Asset Replacement Fund FR	0	0	0	0	5,000	5,000	5,000	4,000
113105	120	CBSC - Asset Replacement Fund CB	0	0	0	0	5,000	5,000	5,000	4,000
113108	120	CBSC - Lease of Frederick Square	0	0	0	0	2,000	2,000	2,000	1,500
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	1,283,893	1,283,893	0	1,283,893
										1,029,178

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

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	956,667	956,667		956,667	382,667
122301	114	Roads to Recovery Grant	0	0	0	404,652	404,652	36,371	441,023	107,608
122305	113	Black Spot Grant	0	0	0	14,692	14,692		14,692	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 Accommodations	0	0	0	75,000	75,000	0	75,000	75,000
			0	0	0	5,633,477	5,633,477	36,371	5,669,848	579,967
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	5,872,477	5,872,477	36,371	5,908,848	579,967

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**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 28 Feb 2022
	\$	\$	\$	\$
	0	0	0	0

KEY INFORMATION

Trust Fund (Year to date)

1	_____			
1	_____			
1	_____			
0	_____			
0	_____			
0	_____			
	1 July 2021	Received	Paid	28 Feb 2022
	Opening Balance	Amount	Amount	Closing Balance

Represented By:	\$	Trust	-	\$	Muni	-	\$	Total	-
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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**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
032100	Increase Financial Assistance Grant	05112021	Operating Revenue		118,390		118,390
032101	Increase Local Roads Grant	05112021	Operating Revenue		36,371		154,761
122300	Increase Regional Roads Grant	05112021	Capital Revenue		20,000		174,761
122305	Increase Black Spot Grant	05112021	Capital Revenue		14,692		189,453
091007	Increase Clean-up Housing Blocks	05112021	Operating Expenses			(20,000)	169,453
106001	Increase Town Planning Fees	05112021	Operating Expenses			(10,000)	159,453
112001	Increase Lakes Master Plan	05112021	Operating Expenses			(25,000)	134,453
113220	Increase Cranbrook Community Precinct	05112021	Capital Expenses			(20,000)	114,453
132018	Increase Cranbrook Caravan Park Master Plan	05112021	Operating Expenses			(34,453)	80,000
121201	Increase Road Projects Grant	05112021	Capital Expenses			(30,000)	50,000
121212	Increase Footpaths	05112021	Capital Expenses			(50,000)	0
							0
				0	189,453	(189,453)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**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.

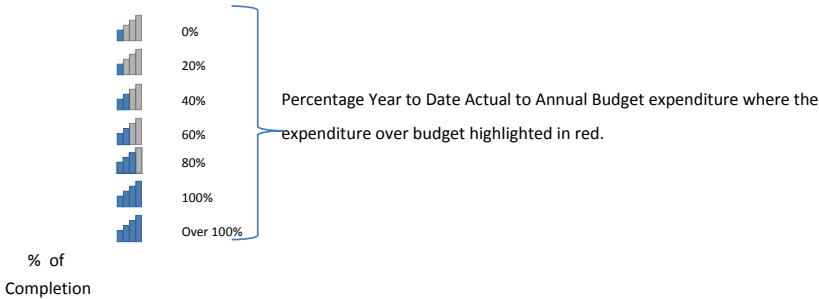
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	16,820	113.83%	▲ Permanent	Non cash - profit on disposal of assets - admin vehicle changeovers
Law, Order and Public Safety	29,770	20.83%	▲ Permanent	Income over - additional fire mitigation funding received
Transport	19,899	10.28%	▲ Timing	Non-cash - profit on disposal of assets
Other Property and Services	(10,276)	(18.23%)	▼ Permanent	Income under - private works and fuel tax credits. Income over - worker's compensation reimbursements
Expenditure from operating activities				
General Purpose Funding	23,533	27.78%	▼ Timing	Non cash - administration allocation below YTD budget currently
Health	18,181	39.86%	▼ Timing	Under expenditure - various health expenses including contract EHO, medical services and admin allocation
Education and Welfare	19,636	29.03%	▼ Permanent	Under expenditure - community and youth activities funds
Housing	34,722	33.72%	▼ Timing	Under expenditure - Interest on Loan 77, building maintenance budgets, and funds set aside for cleanup of housing blocks
Economic Services	65,716	18.18%	▼ Timing	Under expenditure - caravan park plans, building surveyor and admin allocations
Other Property and Services	(40,145)	(119.11%)	▲ Timing	Over expenditure - mainly due to recovery of public works overheads and plant op costs, and workers compensation expense (matched by workers compensation reimbursements)
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(3,335,017)	(85.19%)	▼ Timing	Under income - Mainly commonwealth funded projects are taking time to come to fruition
Proceeds from Disposal of Assets	(147,971)	(24.36%)	▼ Timing	Income over - plant changeovers, refer Note 7
Capital Acquisitions	4,154,926	74.05%	▼ Timing	Under expenditure - capital projects not yet started

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



	RESP OFFICER	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
04 GOVERNANCE					
042 Governance - General - Capital Expenditure					
99%	042212	Capital Expense - Admin Vehicles	MOW	121,400	\$ 119,860 \$ - 1,540
99%	042 Total Governance - General - Capital Expenditure			\$ 121,400	\$ 119,860 \$ - \$ 1,540
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE					
04 TOTAL GOVERNANCE - CAPITAL REVENUE					
09 HOUSING					
091 Staff Housing - Capital Expenditure					
	091202	Capital Expense - Staff Housing Major Maintenance	MCC	5,000	\$ - \$ 2,300 5,000
	091 Total Staff Housing - Capital Expenditure			\$ 5,000	\$ - \$ 2,300 \$ 5,000
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	MCC	35,000	\$ - \$ - 35,000
	111208	Capital Expense - Cranbrook Regional Community Hub Development	MCC	25,100	\$ 2,350 \$ 22,741 22,750
4%	111 Total Public Halls & Civic Centre - Capital Expenditure			\$ 60,100	\$ 2,350 \$ 22,741 \$ 57,750
113 Other Recreation and Sport - Capital Expenditure					
	113205	Capital Expense - Frankland River Community Facility	MCC	4,309,400	\$ - \$ - 4,309,400
1%	113220	Capital Expense - Cranbrook Youth and Community Precinct	CDO	536,550	\$ 7,416 \$ - 529,134
	113229	Capital Expense - Horse Paddocks Upgrade	MOW	5,000	\$ - \$ - 5,000
0%	113 Total Other Recreation & Sport - Capital Expenditure			\$ 4,850,950	\$ 7,416 \$ - \$ 4,843,534
113 Other Recreation & Sport - Capital Revenue					
	113303	Capital Revenue - Contributions & Donations Other Rec & Sport	MCC	239,000	\$ - \$ -
	113311	Capital Revenue - Frederick Square Lotterywest Grant	CDO	400,000	\$ - \$ -
	113325	Capital Revenue - Frankland River Community Facility CSR Fund	MCC	500,000	\$ - \$ -
	113326	Capital Revenue - Frankland River Community Facility BBRF	MCC	2,154,700	\$ - \$ -
	113 Total Other Recreation & Sport - Capital Revenue			\$ 3,293,700	\$ -
115 Libraries - Capital Expenditure					
100%	115200	Capital Expense - Capital Library Expenses	MCC	6,000	\$ 6,000 \$ - -
100%	113 Total Libraries - Capital Expenditure			\$ 6,000	\$ 6,000 \$ -
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE					
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE					

% of
Completion

RESP OFFICER Budget 30-Jun-22 Actual 28-Feb-22 Order Value 28-Feb-22 Variance Under/(Over)

12 TRANSPORT

121 Streets Roads Bridges & Depot Construction - Capital Expenditure

91%	RG003	Salt River Road	MOW	210,000	\$ 191,861	\$ -	18,139
44%	RG008	Stockyard Road	MOW	240,000	\$ 105,015	\$ -	134,985
94%	RG003A	Salt River Road	MOW	285,000	\$ 268,384	\$ -	16,616
22%	RG560	Kojonup Frankland Road	MOW	240,000	\$ 53,583	\$ -	186,417
22%	RG007	Shamrock Road	MOW	240,000	\$ 53,736	\$ -	186,264
54%	RG523	Wingebellup Road	MOW	220,000	\$ 119,381	\$ -	100,619
55%		Sub Total Capital Expense - Regional Road Group Construction		\$ 1,435,000	\$ 791,960	\$ -	\$ 643,040

121202 Capital Expense - Council Funded Road Construction

	CF024	Newton Road	MOW	60,000	\$ -	\$ -	60,000
	CF039	Koonje Road	MOW	50,000	\$ -	\$ -	50,000
2%	CF013	Bokerup Road	MOW	60,000	\$ 1,420	\$ -	58,580
	CF106	Thompson Road	MOW	60,000	\$ -	\$ -	60,000
1%		Sub Total Capital Expense - Council Funded Road Construction		\$ 230,000	\$ 1,420	\$ -	\$ 228,580

121203 Capital Expense - Roads to Recovery Construction

5%	AU047	Boyup Brook Cranbrook Road	MOW	201,861	\$ 9,283	\$ -	192,578
33%	AU001	Yeriminup Road	MOW	202,791	\$ 66,360	\$ -	136,431
19%		Sub Total Capital Expense - Roads to Recovery Construction		\$ 404,652	\$ 75,643	\$ -	\$ 329,009

93%	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	91,571	\$ 84,834	\$ 6,638	6,737
	121212	Capital Expense - Footpaths	MOW	50,000	\$ -	\$ 39,600	50,000
	121217	Capital Expense - Frankland River Drainage	MOW	-	\$ -	\$ -	-
	121218	Capital Expense - Cranbrook Drainage	MOW	106,180	\$ -	\$ 81,190	106,180

41%		121 Total Streets Roads Bridges & Depot Construction - Capital Expendit		\$ 2,317,403	\$ 953,857	\$ 127,428	\$ 1,363,546
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121 Streets Roads Bridges & Depot Construction - Capital Revenue

122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	956,667	\$ 382,667	\$ 382,667	
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	404,652	\$ 107,608	\$ 107,608	
122305	Capital Revenue - Grant - Black Spot Grants	MOW	14,692	\$ 14,692	\$ 14,692	
122309	Capital Revenue - Local Roads & Community Infrastructure	MOW	1,127,766	\$ -	\$ -	
	121 Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 2,503,777	\$ 504,967	\$ 504,967	

12 TOTAL TRANSPORT - CAPITAL EXPENDITURE

\$ 2,317,403	\$ 953,857	\$ 127,428
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12 TOTAL TRANSPORT - CAPITAL REVENUE

\$ 2,503,777	\$ 504,967	\$ 504,967
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13 ECONOMIC SERVICES

132 Tourism & Area Promotion - Capital Expenditure

99%	132201	Capital Expense - Tourism Information Bays	CDO	87,210	\$ -	\$ -	87,210
7%	132206	Capital Expense - Entry Statements	MCC	182,938	\$ -	\$ -	182,938
	132214	Capital Expense - Frankland River Caravan Park Upgrade	MOW	20,000	\$ 19,883	\$ -	117
		132 Total Tourism & Area Promotion - Capital Expenditure		\$ 290,148	\$ 19,883	\$ -	\$ 270,265

132 Tourism & Area Promotion - Capital Revenue

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

13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE

\$ 290,148	\$ 19,883	\$ -
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13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE

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

143 Plant Operation Costs - Capital Expenditure

85%	143200	Capital Expense - Works Passenger Vehicles	MOW	278,000	\$ 235,337	\$ 7,469	42,663
23%	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	488,000	\$ 111,704	\$ 223,700	376,296
45%		143 Total Plant Operation Costs - Capital Expenditure		\$ 766,000	\$ 347,041	\$ 231,169	\$ 418,959

14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE

\$ 766,000	\$ 347,041	\$ 231,169
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14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE

\$ -	\$ -	
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TOTAL CAPITAL EXPENDITURE

\$ 8,417,001	\$ 1,456,408	\$ 383,637
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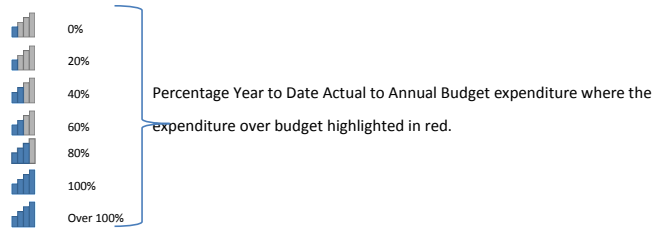
TOTAL CAPITAL REVENUE

\$ 5,872,477	\$ 579,967	\$ 504,967
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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of Completion

03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

54%	031000	Expense - Administration Allocation Rates	MCC	110,056	59,272	-	-	-	50,784
7%	031002	Expense - Valuation Expenses	MCC	10,928	763	-	-	-	10,165
136%	031003	Expense - Title Searches	MCC	100	136	-	-	-	(36)
	031004	Expense - Debt Collection	MCC	5,000	-	-	-	-	5,000
100%	031006	Expense - Rates Incentive Prize	MCC	1,000	1,000	-	-	-	-
48%	031 Total Rate Revenue - Operating Expenditure			\$ 127,084	\$ 61,171	\$ -	\$ -	\$ 65,913	

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	3,074	-	-	-	-	-
031103	Revenue - Rates Written-off	MCC	(500)	(85)	-	-	-	-	-
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-	-	-	-	-
031105	Revenue - Rates Instalment Interest	MCC	9,500	10,152	-	-	-	-	-
031106	Revenue - Rates Administration Charges	MCC	2,200	2,065	-	-	-	-	-
031107	Revenue - Rate Enquiries	MCC	1,600	1,395	-	-	-	-	-
031108	Revenue - Interim Rates	MCC	2,000	3,838	-	-	-	-	-
	031 Total Rate Revenue - Operating Revenue		\$ 2,679,901	\$ 2,674,040	\$ -	\$ -	\$ -	\$ -	\$ -

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	537,965	403,474	-	-	-	-	-
032101	Revenue - Local Roads Grant	MCC	340,262	255,197	-	-	-	-	-
032102	Revenue - Municipal Interest	MCC	4,000	410	-	-	-	-	-
032103	Revenue - Reserves Interest	MCC	10,000	1,996	-	-	-	-	-
032104	Revenue - Dividends/Other Interest	MCC	300	68	-	-	-	-	-
032105	Revenue - Sundry Debtor Interest	MCC	200	130	-	-	-	-	-
	032 Total Other General Purpose Funding - Operating Revenue		\$ 892,727	\$ 661,275	\$ -	\$ -	\$ -	\$ -	\$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 127,084 \$ 61,171 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,572,628 \$ 3,335,315 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

54%	041000	Expense - Administration Allocation Governance	MCC	252,424	135,946	-	-	-	116,478
	041001	Expense - Members Travel Expenses	CEO	500	-	-	-	-	500
173%	041002	Expense - Members Conference Exp	CEO	3,000	5,181	-	-	-	(2,181)
86%	041003	Expense - Council Election Exp	MCC	8,000	6,844	-	-	-	1,156
50%	041004	Expense - President's Allowance	CEO	6,000	3,000	-	-	-	3,000
43%	041005	Expense - Receptions & Civic Functions	MCC	18,000	7,753	-	-	-	10,247
100%	041006	Expense - Members Insurance	MCC	13,900	13,842	-	-	-	58
98%	041007	Expense - Members Subscriptions	MCC	16,100	15,822	-	-	-	278
38%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	2,267	-	-	-	3,733
53%	041009	Expense - Members Meeting Allowance	CEO	50,000	26,403	-	-	-	23,597
22%	041010	Expense - Members Advertising Exp	CEO	3,000	645	428	-	-	2,355
40%	041012	Expense - Members Other Sundry Items	CEO	2,000	799	239	-	-	1,201

% of
Completion

97%		041013	Expense - Audit Fees
50%		041016	Expense - Deputy President's Allowance
44%		041017	Expense - Members Training
35%		041018	Expense - Integrated Planning + Reporting
		041020	Expense - VROC Expenses
81%		041021	Expense - Professional Services
62%		041	Total Members Of Council - Operating Expenditure

Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
MCC	34,000	32,810	-	1,190
CEO	1,500	750	-	750
CEO	7,000	3,060	-	3,940
CEO	21,500	7,609	11,850	13,891
CEO	5,000	-	-	5,000
CEO	75,000	60,717	50,215	14,283
\$	522,924	323,449	62,731	199,475

041 Members Of Council - Operating Revenue

041102	Revenue - Members Reimbursements
041103	Revenue - Sale of Used Equipment
041	Total Members Of Council - Operating Revenue

MCC	100	-	-	
MCC	500	-	-	
\$	600	\$ -	\$ -	

042 Governance - General - Operating Expenditure

55%		042001	Expense - Admin Building Expenses
111%		042003	Expense - Admin Workers Compensation Premium
69%		042004	Expense - Office Equipment Maintenance
100%		042005	Expense - Computer Equipment Maintenance
60%		042006	Expense - Admin Telephone
		042007	Expense - CEO Expense Account
49%		042008	Expense - Admin Legal Expenses
28%		042009	Expense - Admin Staff Training
94%		042010	Expense - Admin Printing & Stationery
72%		042011	Expense - Fringe Benefits Tax
		042012	Expense - Admin Conference Exp
8%		042013	Expense - Admin Staff Uniform
47%		042014	Expense - Contract Financial Services
99%		042015	Expense - Admin Insurance Premium
125%		042016	Expense - Admin Subscriptions
203%		042017	Expense - Admin Advertising
65%		042018	Expense - Admin Postage & Freight
41%		042019	Expense - Bank Charges
76%		042020	Expense - Admin Vehicle Expenses
197%		042021	Expense - Unders & Overs
41%		042022	Expense - Other Admin Office Exp
74%		042023	Expense - Merchant & Bank Fees
26%		042024	Expense - Website Upgrade
		042025	Expense - Software Upgrade
		042026	Expense - Overdraft Interest
46%		042051	Expense - Admin Housing Allowance
52%		042052	Expense - Admin Employee Expenses
103%		042053	Expense - HR Expenses
70%		042055	Expense - Admin Computers
		042057	Expense - Desks/Chairs/Office Equipment
67%		042090	Expense - Depreciation Administration
54%		042099	Expense - Administration Costs Allocated
		042	Total Governance - General - Operating Expenditure

MCC	42,000	23,223	1,994	18,777
MCC	28,300	31,437	-	(3,137)
MCC	5,000	3,449	-	1,551
MCC	65,000	65,096	1,023	(96)
MCC	20,000	12,020	-	7,980
CEO	5,000	-	-	5,000
CEO	15,000	7,285	-	7,715
MCC	20,000	5,547	2,150	14,453
MCC	4,000	3,742	310	258
MCC	15,000	10,746	-	4,254
MCC	7,000	-	-	7,000
MCC	4,950	417	-	4,533
MCC	13,000	6,125	125	6,875
MCC	25,400	25,164	-	236
MCC	1,820	2,284	-	(464)
MCC	2,000	4,064	-	(2,064)
MCC	3,000	1,953	-	1,048
MCC	200	82	-	118
MCC	10,000	7,555	-	2,445
MCC	1	2	-	(1)
MCC	2,000	816	168	1,184
MCC	5,600	4,147	-	1,453
CDO	20,000	5,250	5,250	14,750
MCC	70,000	-	56,227	70,000
MCC	3,000	-	-	3,000
MCC	18,600	8,581	-	10,019
MCC	882,729	455,694	-	427,035
MCC	10,000	10,278	1,400	(278)
MCC	9,000	6,308	-	2,692
MCC	5,000	-	-	5,000
MCC	98,380	65,917	-	32,463
MCC	(1,410,980)	(759,899)	-	(651,081)
\$	-	7,281	68,647	(7,281)

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements
042102	Revenue - Photocopying Charges
042103	Revenue - Secretarial / Other Charges
042107	Revenue - Paid Parental Leave Reimbursement
042109	Revenue - Property Insurance Reimbursements
042199	Revenue - Profit on Sale of Assets Admin
042	Total Governance - General - Operating Revenue

MCC	1,000	240	-	
MCC	100	68	-	
MCC	100	145	-	
MCC	13,906	13,943	-	
MCC	-	1,000	-	
MCC	6,500	16,201	-	
\$	21,606	31,597	\$ -	

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

\$	522,924	330,729	131,378	
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04 TOTAL GOVERNANCE - OPERATING REVENUE

\$	22,206	31,597	\$ -	
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% of
Completion

			Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
05 LAW, ORDER & PUBLIC SAFETY							
051 Fire Prevention (ESL) - Operating Expenditure							
50%		051001	Expense - ESL Purchase Minor Plant & Equip	CESM	1,000	-	1,000
		051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	11,010	10,990
		051003	Expense - ESL Maintenance Plant & Equipment	CESM	200	-	200
105%		051004	Expense - ESL Maintenance Land & Buildings	CESM	5,500	5,749	(249)
45%		051005	Expense - ESL Clothing & Accessories	CESM	7,596	3,397	4,199
39%		051006	Expense - ESL Utilities, Rates & Taxes	CESM	5,000	1,935	3,065
61%		051007	Expense - ESL Other Goods & Services	CESM	4,800	2,929	1,871
93%		051008	Expense - ESL Insurances - Fire Prevention	MCC	36,690	34,044	2,646
71%		051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 82,786	\$ 59,064	\$ 2,511 \$ 23,722
051 Fire Prevention (ESL) - Operating Revenue							
		051100	Revenue - ESL Grant	MCC	82,786	63,159	-
		051101	Revenue - ESL Collection Fee	MCC	4,000	4,000	-
		051 Total Fire Prevention (ESL) - Operating Revenue			\$ 86,786	\$ 67,159	\$ -
051 Fire Prevention (Council) - Operating Expenditure							
54%		051000	Expense - Administration Allocation Fire Prevention	MCC	73,653	39,667	33,986
65%		051010	Expense - Council Fire Prevention	MOW	30,000	19,508	10,492
		051011	Expense - Council Fire Maps	MCC	500	-	500
82%		051090	Expense - Depreciation Fire Prevention	MCC	124,410	101,902	22,508
70%		051 Total Fire Prevention (Council) - Operating Expenditure			\$ 228,563	\$ 161,076	\$ - \$ 67,487
051 Fire Prevention (Council) - Operating Revenue							
		051111	Revenue - Council Sale of Fire Maps	MCC	100	109	-
		051 Total Fire Prevention (Council) - Operating Revenue			\$ 100	\$ 109	\$ -
051 Fire Prevention (CESM) - Operating Expenditure							
73%		051020	Expense - CESM Employee Expenses	MCC	115,000	84,342	30,658
35%		051021	Expense - CESM Administration Expenses	MCC	1,500	519	981
15%		051022	Expense - CESM Vehicle Expenses	MCC	24,000	3,573	20,427
		051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	-	818	(818)
64%		051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 140,500	\$ 89,251	\$ - \$ 51,249
051 Fire Prevention (CESM) - Operating Revenue							
		051112	Revenue - Council Fire Mitigation	MCC	-	33,460	-
		051120	Revenue - CESM Contributions & Reimbursements	MCC	121,700	67,953	-
		051 Total Fire Prevention (CESM) - Operating Revenue			\$ 121,700	\$ 101,413	\$ -
052 Animal Control - Operating Expenditure							
54%		052000	Expense - Administration Allocation Animal Control	MCC	11,852	6,383	5,469
191%		052001	Expense - Pound Maintenance	MOW	800	1,527	(727)
108%		052002	Expense - Animal Control	MOW	50,000	53,888	(3,888)
99%		052 Total Animal Control - Operating Expenditure			\$ 62,652	\$ 61,799	\$ - \$ 853
052 Animal Control - Operating Revenue							
		052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-
		052101	Revenue - Dog Registration Fees	MCC	2,100	2,157	-
		052102	Revenue - Impounding Fees	MCC	300	260	-
		052103	Revenue - Cat Registration Fees	MCC	200	20	-
		052 Total Animal Control - Operating Revenue			\$ 2,800	\$ 2,437	\$ -
053 Other Law, Order & Public Safety - Operating Expenditure							
54%		053000	Expense - Administration Allocation Other Law Order & P	MCC	9,736	5,243	4,493
13%		053001	Expense - Local Laws	CEO	5,000	645	4,355
0%		053002	Expense - Community Safety	CDO	1,000	1	999
		053006	Expense - Security	MOW	2,500	-	2,500
		053008	Expense - Fines Enforcement Expenses	MCC	1,000	-	1,000
66%		053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	405	205
32%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 19,846	\$ 6,295	\$ - \$ 13,551

		Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
053 Other Law, Order & Public Safety - Operating Revenue						
	053103 Revenue - Infringements	MCC	3,000	1,548	-	
053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 3,000	\$ 1,548	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE			\$ 534,347	\$ 377,486	\$ 2,511	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE			\$ 214,386	\$ 172,666	\$ -	
07 HEALTH						
074 Preventative Services - Administration & Inspection - Operating Expenditure						
54%	074000 Expense - Administration Allocation Preventative Service:	MCC	27,514	14,818	-	12,696
13%	074001 Expense - Contract EHO	CEO	13,000	1,696	-	11,304
95%	074002 Expense - Control Expenses Other	CEO	500	473	810	27
41%	074 Total Preventative Services - Administration & Inspection - Oper		\$ 41,014	\$ 16,987	\$ 810	\$ 24,027
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						
33%	075000 Expense - Mosquito Control	MOW	5,000	1,640	-	3,360
33%	075 Total Preventative Services - Pest Control - Operating Expenditu		\$ 5,000	\$ 1,640	\$ -	\$ 3,360
077 Other Health - Operating Expenditure						
54%	077000 Expense - Administration Allocation Other Health	MCC	7,055	3,800	-	3,255
	077001 Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
48%	077004 Expense - Frankland River Medical Service	MCC	10,400	5,000	-	5,400
39%	077 Total Other Health - Operating Expenditure		\$ 22,455	\$ 8,800	\$ -	\$ 13,655
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	\$ 27,427	\$ 810	
07 TOTAL HEALTH - OPERATING REVENUE			\$ 1,000	\$ 215		
08 EDUCATION & WELFARE						
082 Other Education - Operating Expenditure						
54%	082000 Expense - Administration Allocation Other Education	MCC	19,189	10,335	-	8,854
13%	082002 Expense - Youth Activities	CDO	10,000	1,290	-	8,710
	082003 Expense - Leeuwin Adventures	CDO	4,000	2,318	-	1,682
5%	082004 Expense - Community Activities	CDO	5,000	240	320	4,760
100%	082005 Expense - Community Newsletters	MCC	2,000	2,000	-	-
40%	082 Total Other Education - Operating Expenditure		\$ 40,189	\$ 16,183	\$ 320	\$ 24,006
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						
54%	084000 Expense - Administration Allocation Seniors Activities	MCC	19,189	10,335	-	8,854
31%	084001 Expense - Seniors Activities	CDO	2,000	617	-	1,383
52%	084 Total Aged & Disabled - Senior Activities - Operating Expenditu		\$ 21,189	\$ 10,952	\$ -	\$ 10,237
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	\$ -	\$ -	

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			Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
086 Other Welfare - Operating Expenditure							
54%		086000	Expense - Administration Allocation Other Welfare	MCC	10,865	5,851	- 5,014
		086002	Expense - Donations Other Welfare	CEO	800	-	800
50%		086007	Expense - Smart Start Program	MCC	25,000	12,500	12,500
72%		086090	Expense - Depreciation Other Welfare	MCC	3,500	2,526	- 974
52%		086 Total Other Welfare - Operating Expenditure			\$ 40,165	\$ 20,878	\$ 12,500 \$ 19,287
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE					\$ 101,543	\$ 48,012	\$ 12,820
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE					\$ 2,000	\$ 200	
09 HOUSING							
091 Staff Housing - Operating Expenditure							
54%		091000	Expense - Administration Allocation Staff Housing	MCC	28,925	15,578	- 13,347
63%		091002	Expense - Staff Housing Utilities	MCC	38,000	24,074	- 13,926
54%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	25,900	13,980	- 11,920
25%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MCC	4,710	1,182	- 3,528
		091007	Expense - Cleanup of Housing Blocks	MCC	20,000	-	20,000
35%		091008	Expense - Property Management Fees	MCC	15,000	5,195	- 9,805
38%		091091	Expense - Loss on Sale of Assets Staff Housing	MCC	6,380	2,407	- 3,973
45%		091 Total Staff Housing - Operating Expenditure			\$ 138,915	\$ 62,416	\$ - \$ 76,499
091 Staff Housing - Operating Revenue							
		091100	Revenue - Staff Housing Rent	MCC	61,000	41,431	-
		091101	Revenue - Staff Housing Reimbursements	MCC	4,000	1,825	-
		091 Total Staff Housing - Operating Revenue			\$ 65,000	\$ 43,257	\$ -
092 Other Housing - Operating Expenditure							
54%		092000	Expense - Administration Allocation Other Housing	MCC	6,632	3,572	- 3,060
73%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MCC	2,500	1,814	- 686
23%		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MCC	2,000	461	- 1,539
53%		092 Total Other Housing - Operating Expenditure			\$ 11,132	\$ 5,846	\$ - \$ 5,286
092 Other Housing - Operating Revenue							
		092100	Revenue - 9 Mason St - GROH	MCC	14,600	8,480	-
		092 Total Other Housing - Operating Revenue			\$ 14,600	\$ 8,480	\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE					\$ 150,047	\$ 68,262	\$ -
09 TOTAL HOUSING - OPERATING REVENUE					\$ 79,600	\$ 51,737	
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
54%		101000	Expense - Administration Allocation Household Waste	MCC	16,367	8,815	- 7,552
61%		101001	Expense - Recycling Waste Collection	MOW	26,500	16,140	- 10,360
59%		101002	Expense - Waste Site Maintenance	MOW	175,000	103,773	6,264 71,227
65%		101003	Expense - Purchase of Bins	MOW	500	324	- 176
11%		101004	Expense - Drum Muster	MOW	3,500	394	- 3,106
60%		101006	Expense - Domestic Waste Collection	MOW	31,500	18,816	- 12,684
66%		101090	Expense - Depreciation Household Waste	MCC	2,492	1,648	- 844
59%		Total Sanitation - Household Waste - Operating Expenditure			\$ 255,859	\$ 149,910	\$ 6,264 \$ 105,949
101 Sanitation - Household Waste - Operating Revenue							
		101100	Revenue - Recycling Removal Charges	MCC	35,880	35,966	-
		101101	Revenue - Waste Removal Charges	MCC	50,160	50,100	-
		101102	Revenue - Sale of Bins	MCC	1,000	255	-
		101103	Revenue - Drum Muster	MOW	3,500	494	-
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	232	-
		101 Total Sanitation - Household Waste - Operating Revenue			\$ 90,940	\$ 87,047	\$ -

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			Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
		102 Sanitation - Other - Operating Expenditure					
54%		102000 Expense - Administration Allocation Sanitation Other	MCC	847	456	-	391
83%		102002 Expense - Street Bins	MOW	16,000	13,342	-	2,658
82%		102 Total Sanitation - Other - Operating Expenditure		\$ 16,847	\$ 13,798	\$ -	\$ 3,049
		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					
54%		105000 Expense - Administration Allocation Protection Of Environ	MCC	15,944	8,586	-	7,358
100%		105001 Expense - Gillamii Centre Funding	MCC	60,000	60,000	-	-
49%		105005 Expense - Gillamii Centre Reimbursed Expenses	MCC	6,000	2,960	1,104	3,040
69%		105090 Expense - Depreciation Protection of Environment	MCC	12,646	8,677	-	3,969
85%		105 Total Protection Of Environment - Operating Expenditure		\$ 94,590	\$ 80,222	\$ 1,104	\$ 14,368
		105 Protection Of Environment - Operating Revenue					
		105101 Revenue - Reimbursements Gillamii Centre	MCC	6,000	2,867	-	
		105 Total Protection Of Environment - Operating Revenue		\$ 6,000	\$ 2,867	\$ -	
		106 Town Planning & Regional Development - Operating Expenditure					
54%		106000 Expense - Administration Allocation TP & Regional Develo	MCC	72,383	38,983	-	33,400
30%		106001 Expense - Town Planning Fees	CEO	45,000	13,698	2,606	31,302
45%		106 Total Town Planning & Regional Development - Operating Expenditure		\$ 117,383	\$ 52,681	\$ 2,606	\$ 64,702
		106 Town Planning & Regional Development - Operating Revenue					
		106101 Revenue - Application Fees (Town Planning)	MCC	6,000	4,410	-	
		106 Total Town Planning & Regional Development - Operating Revenue		\$ 6,000	\$ 4,410	\$ -	
		107 Other Community Amenities - Operating Expenditure					
54%		107000 Expense - Administration Allocation Other Community Ar	MCC	20,883	11,246	-	9,637
85%		107001 Expense - Public Conveniences	MOW	40,000	33,962	669	6,038
51%		107002 Expense - Cemeteries	MOW	20,000	10,139	636	9,861
		107009 Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	-	5,000
72%		107090 Expense - Depreciation Other Community Amenities	MCC	56,218	40,280	-	15,938
67%		107 Total Other Community Amenities - Operating Expenditure		\$ 142,101	\$ 95,628	\$ 1,305	\$ 46,473
		107 Other Community Amenities - Operating Revenue					
		107101 Revenue - Cemetery Fees	MCC	1,000	1,033	-	
		107103 Revenue - Reimbursement Rest Bay Maintenance	MOW	500	-	-	
		107104 Revenue - Reimbursement Darwinia	MCC	5,000	-	-	
		107 Total Other Community Amenities - Operating Revenue		\$ 6,500	\$ 1,033	\$ -	
		10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE		\$ 626,780	\$ 392,239	\$ 11,279	
		10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE		\$ 110,440	\$ 95,592		
		11 RECREATION & CULTURE					
		111 Public Halls & Civic Centres - Operating Expenditure					
54%		111000 Expense - Administration Allocation Public Halls & Civic C	MCC	69,844	37,615	-	32,229
71%		111001 Expense - Cranbrook Hall Operating	MCC	10,000	7,065	53	2,935
43%		111002 Expense - Cranbrook Hall Building Maintenance Schedule	MCC	4,000	1,726	786	2,274
79%		111003 Expense - Frankland River Hall Operating	MCC	9,000	7,079	-	1,921
65%		111004 Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	1,626	973	874
68%		111007 Expense - Frankland River Community Centre Operating	MCC	20,000	13,686	-	6,314
198%		111008 Expense - Frankland River Community Centre Building Mi	MCC	6,800	13,444	2,363	(6,644)
94%		111010 Expense - Other Halls	MCC	5,000	4,708	-	292
65%		111015 Expense - Cranbrook Regional Community Hub	MCC	36,600	23,771	1,463	12,829
89%		111016 Expense - Cranbrook Community Gym	MCC	1,500	1,336	-	164
64%		111090 Expense - Depreciation Public Halls & Civic Centres	MCC	129,188	82,720	-	46,468
66%		111 Total Public Halls & Civic Centres - Operating Expenditure		\$ 294,432	\$ 194,776	\$ 5,638	\$ 99,656

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		Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
111 Public Halls & Civic Centres - Operating Revenue						
	111101	MCC	1,000	518	-	
	111102	MCC	500	964	-	
	111104	MCC	1,700	1,841	-	
	111105	MCC	300	57	-	
	111107	MCC	2,500	2,095	-	
	111108	MCC	5,000	2,545	-	
	111 Total Public Halls & Civic Centres - Operating Revenue		\$ 11,000	\$ 8,020	\$ -	
112 Swimming Areas and Beaches - Operating Expenditure						
54%	112000	MCC	12,981	6,991	-	5,990
	112001	MOW	25,000	-	21,727	25,000
83%	112002	MOW	35,000	29,004	173	5,996
63%	112090	MCC	4,220	2,640	-	1,580
50%	112 Total Swimming Areas and Beaches - Operating Expenditure		\$ 77,201	\$ 38,636	\$ 21,900	\$ 38,565
112 Swimming Areas and Beaches - Operating Revenue						
	112102	MOW	1,000	2,600	-	
	112 Total Swimming Areas and Beaches - Operating Revenue		\$ 1,000	\$ 2,600	\$ -	
113 Other Recreation & Sport - Operating Expenditure						
54%	113000	MCC	37,532	20,213	-	17,319
61%	113001	MOW	205,000	125,677	-	79,323
45%	113002	MOW	105,000	47,582	-	57,418
80%	113003	MOW	12,000	9,649	-	2,351
73%	113004	MOW	65,000	47,150	473	17,850
119%	113007	MOW	4,000	4,766	-	(766)
41%	113012	MOW	45,000	18,351	200	26,649
120%	113016	CDO	5,000	6,000	-	(1,000)
100%	113020	CDO	20,000	20,000	-	-
66%	113090	MCC	90,400	59,809	-	30,591
61%	113 Total Other Recreation & Sport - Operating Expenditure		\$ 588,932	\$ 359,199	\$ 673	\$ 229,733
113 Other Recreation & Sport - Operating Revenue						
	113102	MCC	3,000	2,400	-	
	113104	MCC	5,000	4,000	-	
	113105	MCC	5,000	4,000	-	
	113108	MCC	2,000	1,500	-	
	113 Total Other Recreation & Sport - Operating Revenue		\$ 15,000	\$ 11,900	\$ -	
115 Libraries - Operating Expenditure						
54%	115000	MCC	12,417	6,687	-	5,730
97%	115001	MCC	40,000	38,813	-	1,187
94%	115007	MCC	13,000	12,168	-	832
88%	115 Total Libraries - Operating Expenditure		\$ 65,417	\$ 57,668	\$ -	\$ 7,749
115 Libraries - Operating Revenue						
	115101	MCC	6,000	3,874	-	
	115 Total Libraries - Operating Revenue		\$ 6,000	\$ 3,874	\$ -	
116 Other Culture - Operating Expenditure						
54%	116000	MCC	10,582	5,699	-	4,883
68%	116002	MCC	3,100	2,094	391	1,006
7%	116003	MOW	2,500	164	273	2,336
29%	116006	CEO	500	145	-	355
67%	116090	MCC	1,270	845	-	425
50%	116 Total Other Culture - Operating Expenditure		\$ 17,952	\$ 8,948	\$ 664	\$ 9,004

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		Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)		
116 Other Culture - Operating Revenue								
	116101	MCC	200	82	-			
	116102	CDO	600	95	-			
	116 Total Other Culture - Operating Revenue		\$ 800	\$ 177	\$ -			
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE								
			\$ 1,043,934	\$ 659,227	\$ 28,874			
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE								
			\$ 33,800	\$ 26,571				
12 TRANSPORT								
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure								
54%		122000	Expense - Administration Allocation Streets, Roads, Brid	MCC	79,015	42,554	-	36,461
69%		122001	Expense - Street Lighting	MCC	17,000	11,790	-	5,210
75%		122002	Expense - Road Maintenance	MOW	1,000,000	752,323	7,100	247,677
65%		122003	Expense - Depot Maintenance	MOW	55,000	35,962	717	19,038
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	1,000	26,960	29,000
100%		122016	Expense - Insurance on Bridges	MCC	41,500	41,549	-	(49)
71%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,250,700	881,953	-	368,747
1%		122091	Expense - Loss on Sale of Assets Transport	MCC	47,600	484	-	47,116
70%		122 Total Streets Roads Bridges & Depot Maintenance - Operating Ex			\$ 2,552,315	\$ 1,777,566	\$ 39,777	\$ 774,749
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	36,090	-	
		122 Total Streets Roads Bridges & Depot Maintenance - Operating R			\$ 192,057	\$ 204,467	\$ -	
125 Traffic Control - Operating Expenditure								
54%		125000	Expense - Administration Allocation Traffic Control	MCC	53,335	28,724	-	24,611
115%		125001	Expense - DoT Licensing Expenses	MCC	1,000	1,150	-	(150)
33%		125002	Expense - DoT Licensing Employee Expenses	MCC	56,600	18,474	-	38,126
44%		125 Total Traffic Control - Operating Expenditure			\$ 110,935	\$ 48,348	\$ -	\$ 62,587
125 Traffic Control - Operating Revenue								
		125100	Revenue - DoT Licensing Commission	MCC	13,200	7,610	-	
		125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	1,447	-	
		125 Total Traffic Control - Operating Revenue			\$ 14,200	\$ 9,057	\$ -	
126 Aerodromes - Operating Expenditure								
62%		126000	Expense - Airstrip Maintenance	MOW	7,000	4,371	-	2,629
62%		126 Total Aerodromes - Operating Expenditure			\$ 7,000	\$ 4,371	\$ -	\$ 2,629
12 TOTAL TRANSPORT - OPERATING EXPENDITURE			\$ 2,670,250	\$ 1,830,285	\$ 39,777			
12 TOTAL TRANSPORT - OPERATING REVENUE			\$ 206,257	\$ 213,524				
13 ECONOMIC SERVICES								
131 Rural Services - Operating Expenditure								
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	-	-	1,500
44%		131004	Expense - Drought Relief	MOW	2,500	1,089	-	1,411
27%		131 Total Rural Services - Operating Expenditure			\$ 4,000	\$ 1,089	\$ -	\$ 2,911
132 Tourism & Area Promotion - Operating Expenditure								
54%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	65,187	35,107	-	30,080
76%		132002	Expense - Cranbrook Caravan Park	MOW	90,000	68,055	2,440	21,945
112%		132004	Expense - Frankland River Caravan Park	MOW	40,000	44,647	1,841	(4,647)
100%		132005	Expense - Area Promotion Donations	MCC	1,000	1,000	1,000	-





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			Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)	
6%		132008	Expense - Tourism & Area Promotion	CDO	10,000	573	2,636	9,427
50%		132010	Expense - Purchase of Promotional Items	CDO	1,500	755	-	745
100%		132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-	-
19%		132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	1,926	-	8,074
		132015	Expense - CBH Accommodation Unit Profit Share Paymer	MOW	10,000	-	-	10,000
66%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	13,142	636	6,858
		132018	Expense - Caravan Park Mapping/Plans	MOW	34,453	-	30,000	34,453
		132020	Expense - Community Assistance Donation (CB Show Pre)	MOW	5,000	-	-	5,000
63%		132090	Expense - Depreciation Tourism & Area Promotion	MCC	28,000	17,557	-	10,443
59%		132	Total Tourism & Area Promotion - Operating Expenditure		\$ 326,140	\$ 193,762	\$ 38,554	\$ 132,378
		132	Tourism & Area Promotion - Operating Revenue					
		132101	Revenue - Cranbrook Caravan Park Charges	MOW	65,000	71,779		
		132102	Revenue - Frankland River Caravan Park Charges	MOW	35,000	23,829		
		132105	Revenue - Sale of Promotional Products	MCC	1,000	138		
		132108	Revenue - CBH Accommodation Unit Revenue	MOW	25,000	3,750		
		132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	12,973		
		132111	Revenue - RV Park	MOW	100	132		
		132	Total Tourism & Area Promotion - Operating Revenue		\$ 146,100	\$ 112,601		
		133	Building Control - Operating Expenditure					
54%		133000	Expense - Administration Allocation Building Control	MCC	27,937	15,046	-	12,891
16%		133001	Expense - Contract Building Surveyor	CEO	30,000	4,940	-	25,060
#####		133010	Expense - Building Surveyor Employee Expenses	CEO	-	130	-	(130)
35%		133	Total Building Control - Operating Expenditure		\$ 57,937	\$ 20,116	\$ -	\$ 37,821
		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					
54%		136000	Expense - Administration Allocation Other Economic Serv	MCC	143,920	77,510	-	66,410
43%		136002	Expense - Water Supplies Standpipes	MOW	2,000	865	-	1,135
31%		136009	Expense - CB Community Bus Expenses	MOW	1,000	308	-	692
16%		136010	Expense - FR Community Bus Expenses	MOW	1,000	160	-	840
30%		136090	Expense - Depreciation Other Economic Services	MOW	6,500	1,931	-	4,569
52%		136	Total Other Economic Services - Operating Expenditure		\$ 154,420	\$ 80,773	\$ -	\$ 73,647
		136	Other Economic Services - Operating Revenue					
		136100	Revenue - Standpipe Water Charges	MCC	1,000	-	-	
		136106	Revenue - Cranbrook Community Bus Hire	MOW	2,000	1,980	-	
		136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	1,023	-	
		136	Total Other Economic Services - Operating Revenue		\$ 4,500	\$ 3,003	\$ -	
		13	TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE		\$ 542,497	\$ 295,740	\$ 38,554	
		13	TOTAL ECONOMIC SERVICES - OPERATING REVENUE		\$ 158,280	\$ 115,714		
		14	OTHER PROPERTY & SERVICES					
		141	Private Works - Operating Expenditure					
54%		141000	Expense - Administration Allocation Private Works	MCC	12,276	6,611	-	5,665
23%		141001	Expense - Private Works	MOW	25,000	5,766	-	19,234
33%		141	Total Private Works - Operating Expenditure		\$ 37,276	\$ 12,377	\$ -	\$ 24,899
		141	Private Works - Operating Revenue					
		141100	Revenue - Private Works Income	MOW	35,000	5,990	-	
		141	Total Private Works - Operating Revenue		\$ 35,000	\$ 5,990	\$ -	

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			Resp Officer	Budget 30-Jun-22	Actual 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)	
142 Public Works Overheads - Operating Expenditure								
54%		142000	Expense - Administration Allocation Public Works Overhe	MCC	116,547	62,768	- 53,779	
56%		142001	Expense - Sick Leave - Works Staff	MCC	40,000	22,547	- 17,453	
41%		142002	Expense - Annual Leave - Works Staff	MCC	93,000	38,104	- 54,896	
		142003	Expense - Long Service Leave - Works Staff	MCC	41,000	-	- 41,000	
105%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	6,327	400 (327)	
107%		142005	Expense - Allowances - Works Staff	MCC	10,000	10,720	- (720)	
		142008	Expense - Engineering Professional Services	MOW	5,000	-	2,500 5,000	
111%		142009	Expense - Workers Compensation Insurance - Works Staf	MCC	42,400	47,155	- (4,755)	
68%		142011	Expense - Safety & Risk Management	CEO	20,000	13,674	- 6,326	
39%		142012	Expense - Staff Training - Works Staff	MOW	30,000	11,769	200 18,231	
59%		142014	Expense - Public Holiday - Works Staff	MCC	48,700	28,926	- 19,774	
65%		142015	Expense - Engineering Software	MOW	1,000	650	- 350	
#####		142016	Expense - Unallocated Wages - Works Staff	MOW	-	157	- (157)	
44%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	10,917	- 14,083	
66%		142019	Expense - Housing Allowance - Works Staff	MCC	26,600	17,644	- 8,956	
57%		142020	Expense - Works Employee Expenses	MCC	400,000	227,143	- 172,857	
0%		142022	Expense - Advertising Public Works Overheads	MCC	2,000	8	- 1,992	
90%		142024	Expense - Uniform Allowance - Works Staff	MCC	7,700	6,959	709 741	
29%		142026	Expense - Works Telephones & Allowance	MCC	5,000	1,427	- 3,573	
94%		142029	Expense - Works Staff Conference	MOW	7,000	6,590	570 410	
67%		142090	Expense - Depreciation Public Works Overheads	MCC	73,920	49,800	- 24,120	
60%		142099	Expense - Overheads Allocated to Works	MCC	(1,000,867)	(601,053)	- (399,814)	
142 Total Public Works Overheads - Operating Expenditure					\$ -	\$ (37,770)	\$ 4,379	\$ 37,770
142 Public Works Overheads - Operating Revenue								
		142100	Revenue - Reimbursements Public Works Overheads	MCC	3,500	158	-	
		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	\$ 158	\$ -	
143 Plant Operation Costs - Operating Expenditure								
54%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	61,378	33,056	- 28,322	
73%		143001	Expense - Fuel & Oils	MOW	160,000	116,219	- 43,781	
74%		143003	Expense - Parts & Repairs	MOW	180,000	132,410	13,519 47,590	
89%		143004	Expense - Depot Plant Maintenance	MOW	40,000	35,427	- 4,573	
48%		143005	Expense - Insurances & Licences - Plant	MCC	42,000	19,998	- 22,002	
84%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	12,574	4,532 2,426	
69%		143090	Expense - Depreciation - Plant	MCC	370,000	256,540	- 113,460	
61%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(868,378)	(527,810)	- (340,568)	
143 Total Plant Operation Costs - Operating Expenditure					\$ -	\$ 78,413	\$ 18,051	\$ (78,413)
143 Plant Operation Costs - Operating Revenue								
		143100	Revenue - Sale of Scrap	MOW	100	-	-	
		143102	Revenue - Plant Insurance Reimbursements	MCC	2,000	4,973	-	
143 Total Plant Operation Costs - Operating Revenue					\$ 2,100	\$ 4,973	\$ -	
144 Stock Fuels & Oils - Operating Revenue								
		144100	Revenue - Fuel Tax Credit	MCC	37,000	16,442	-	
144 Total Stock Fuels & Oils - Operating Revenue					\$ 37,000	\$ 16,442	\$ -	
146 Salaries & Wages - Operating Expenditure								
		146000	Expense - Gross Salaries & Wages	MCC	2,200,000	1,364,840	- 835,160	
		146001	Expense - Salaries & Wages Allocated to Works	MCC	(2,200,000)	(1,364,840)	- (835,160)	
338%		146002	Expense - Workers Compensation Payments	MCC	5,000	16,879	- (11,879)	
338%		146 Total Salaries & Wages - Operating Expenditure			\$ 5,000	\$ 16,879	\$ -	\$ (11,879)
146 Salaries & Wages - Operating Revenue								
		146100	Revenue - Workers Compensation Reimbursements	MCC	5,000	17,702	-	
146 Total Salaries & Wages - Operating Revenue					\$ 5,000	\$ 17,702	\$ -	

% of
Completion

54%		147 Unclassified - Operating Expenditure
31%		147000 Expense - Administration Allocation Unclassified
40%		147001 Expense - Reimbursements Unclassified
46%		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 28-Feb-22	Order Value 28-Feb-22	Variance Under/(Over)
MCC	4,515	2,432	-	2,083
MCC	1,000	312	-	688
CEO	3,000	1,205	-	1,795
	\$ 8,515	\$ 3,949	\$ -	\$ 4,566
MCC	1,000	820	-	
	\$ 1,000	\$ 820		
	\$ 50,791	\$ 73,848	\$ 22,430	
	\$ 84,600	\$ 46,084		
	\$6,438,666	\$4,164,426	\$288,434	
	\$4,485,197	\$4,089,214		