

**SHIRE OF CRANBROOK
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

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

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**SHIRE OF CRANBROOK
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

| Note | Budget v Actual | | | Predicted | | | |
|--|---------------------------|---------------------------|----------------------|------------------------------|-------------------------|--------------------|---|
| | Adopted Budget 2021/22 | Current Budget 2021/22 | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c)+(d) | | |
| | \$ | \$ | \$ | \$ | \$ | | |
| OPERATING ACTIVITIES | | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | | | | | | | |
| 4.5.4 | 1002405 | 1,002,405 | 838,508 | (163,897) | 838,508 | ▼ | |
| Revenue from operating activities (excluding rates) | | | | | | | |
| Operating grants, subsidies and contributions | 4.1.1 | 1,129,132 | 1,283,893 | 1,029,178 | 74,920 | 1,358,813 | ▲ |
| Profit on asset disposals | 4.1.2 | 28,500 | 28,500 | 52,292 | 0 | 28,500 | |
| Fees and charges | 4.1.3 | 393,020 | 393,020 | 283,805 | 15,000 | 408,020 | ▲ |
| Interest earnings | 4.1.4 | 30,200 | 30,200 | 15,763 | 0 | 30,200 | |
| Other revenue | 4.1.5 | 138,106 | 138,106 | 94,860 | 0 | 138,106 | |
| | | <u>1,718,958</u> | <u>1,873,719</u> | <u>1,475,897</u> | <u>89,920</u> | <u>1,963,639</u> | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | 4.2.1 | (1,643,434) | (1,645,434) | (1,104,476) | (62,410) | (1,707,844) | ▲ |
| Materials and contracts | 4.2.2 | (1,932,744) | (2,020,197) | (1,147,256) | (27,193) | (2,047,390) | ▲ |
| Utility charges | 4.2.3 | (163,700) | (163,700) | (99,657) | 0 | (163,700) | |
| Depreciation on non-current assets | 4.2.4 | (2,252,454) | (2,252,454) | (1,575,153) | 0 | (2,252,454) | |
| Interest expenses | 4.2.5 | (7,710) | (7,710) | (2,000) | 0 | (7,710) | |
| Insurance expenses | 4.2.6 | (214,090) | (214,090) | (195,405) | 0 | (214,090) | |
| Loss on asset disposals | 4.2.7 | (53,980) | (53,980) | (2,890) | 0 | (53,980) | |
| Other expenditure | 4.2.8 | (81,101) | (81,101) | (37,589) | 0 | (81,101) | |
| | | <u>(6,349,213)</u> | <u>(6,438,666)</u> | <u>(4,164,426)</u> | <u>(89,603)</u> | <u>(6,528,269)</u> | |
| Non-cash amounts excluded from operating activities | | 2,277,934 | 2,277,934 | 1,525,751 | 0 | 2,277,934 | |
| Amount attributable to operating activities | | <u>(1,349,916)</u> | <u>(1,284,608)</u> | <u>(324,269)</u> | <u>(163,580)</u> | <u>(1,448,188)</u> | |
| INVESTING ACTIVITIES | | | | | | | |
| Non-operating grants, subsidies and contributions | 4.3.1 | 5,837,785 | 5,872,477 | 579,967 | (1,737,572) | 4,134,905 | ▼ |
| Purchase land and buildings | 4.4.1 | (4,492,071) | (4,487,710) | (28,233) | 1,324,785 | (3,162,925) | ▼ |
| Purchase plant and equipment | 4.4.2 | (887,400) | (887,400) | (466,901) | (65,524) | (952,924) | ▲ |
| Purchase and construction of infrastructure | 4.4.3 | (2,937,530) | (3,041,891) | (961,274) | 459,339 | (2,582,552) | ▼ |
| Proceeds from disposal of assets | 4.3.2 | 607,500 | 607,500 | 459,529 | 17,750 | 625,250 | ▲ |
| Amount attributable to investing activities | | <u>(1,871,716)</u> | <u>(1,937,024)</u> | <u>(416,912)</u> | <u>(1,222)</u> | <u>(1,938,246)</u> | |
| FINANCING ACTIVITIES | | | | | | | |
| Proceeds from community association loans | 4.3.3 | 2,500 | 2,500 | 1,000 | 0 | 2,500 | |
| Transfers from cash backed reserves (restricted assets) | 4.5.2 | 1,344,150 | 1,344,150 | 276,000 | 139,351 | 1,483,501 | ▲ |
| Repayment of lease principal | | 0 | 0 | (12,304) | (18,540) | (18,540) | |
| Repayment of debentures | 4.4.4 | (33,091) | (33,091) | (16,371) | 0 | (33,091) | |
| Payments for self supporting loans | | (15,000) | (15,000) | 0 | 0 | (15,000) | |
| Transfers to cash backed reserves (restricted assets) | 4.5.1 | (688,403) | (688,403) | (624,562) | 43,990 | (644,413) | ▼ |
| Amount attributable to financing activities | | <u>610,156</u> | <u>610,156</u> | <u>(376,237)</u> | <u>164,801</u> | <u>774,957</u> | |
| Budget deficiency before general rates | | <u>(2,611,478)</u> | <u>(2,611,478)</u> | <u>(1,117,418)</u> | <u>0</u> | <u>(2,611,478)</u> | |
| Estimated amount to be raised from general rates | 4.5.3 | 2,611,478 | 2,611,478 | 2,613,317 | 0 | 2,611,478 | |
| Closing funding surplus/(deficit) | 3 | <u>(0)</u> | <u>(0)</u> | <u>1,495,899</u> | <u>0</u> | <u>0</u> | ▲ |

**SHIRE OF CRANBROOK
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

| | Budget v Actual | | | Predicted | | Material Variance |
|---|--------------------------------|----------------------|----------------------|------------------------------|-------------------------|----------------------|
| | Adopted Note Budget 2021/22 | Annual Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c)+(d) | |
| | \$ | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | 1,002,405 | 1,002,405 | 838,508 | (163,897) | 838,508 | ▼ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Governance | 22206 | 22,206 | 31,597 | 0 | 22,206 | |
| General purpose funding | 806389 | 961,150 | 721,998 | 0 | 961,150 | |
| Law, order, public safety | 214386 | 214,386 | 172,666 | 74,920 | 289,306 | ▲ |
| Health | 1000 | 1,000 | 215 | 0 | 1,000 | |
| Education and welfare | 2000 | 2,000 | 200 | 0 | 2,000 | |
| Housing | 79600 | 79,600 | 51,737 | 0 | 79,600 | |
| Community amenities | 110440 | 110,440 | 95,592 | 0 | 110,440 | |
| Recreation and culture | 33800 | 33,800 | 26,571 | 0 | 33,800 | |
| Transport | 206257 | 206,257 | 213,524 | 0 | 206,257 | |
| Economic services | 158280 | 158,280 | 115,714 | 15,000 | 173,280 | ▲ |
| Other property and services | 84600 | 84,600 | 46,084 | 0 | 84,600 | |
| | <u>1,718,958</u> | <u>1,873,719</u> | <u>1,475,898</u> | <u>89,920</u> | <u>1,963,639</u> | |
| Expenditure from operating activities | | | | | | |
| Governance | (522,924) | (522,924) | (330,729) | (100,000) | (622,924) | ▲ |
| General purpose funding | (127,084) | (127,084) | (61,171) | 0 | (127,084) | |
| Law, order, public safety | (534,347) | (534,347) | (377,486) | (97,420) | (631,767) | ▲ |
| Health | (68,469) | (68,469) | (27,427) | 0 | (68,469) | |
| Education and welfare | (101,543) | (101,543) | (48,012) | 12,617 | (88,926) | ▼ |
| Housing | (130,047) | (150,047) | (68,262) | 20,000 | (130,047) | ▼ |
| Community amenities | (616,780) | (626,780) | (392,239) | (9,000) | (635,780) | ▲ |
| Recreation and culture | (1,018,934) | (1,043,934) | (659,227) | (4,774) | (1,048,708) | ▲ |
| Transport | (2,670,250) | (2,670,250) | (1,830,285) | (38,450) | (2,708,700) | ▲ |
| Economic services | (508,045) | (542,497) | (295,740) | 2,424 | (540,073) | ▼ |
| Other property and services | (50,791) | (50,791) | (73,848) | 5,000 | (45,791) | ▼ |
| | <u>(6,349,214)</u> | <u>(6,438,666)</u> | <u>(4,164,426)</u> | <u>(209,603)</u> | <u>(6,648,269)</u> | |
| Non-cash amounts excluded from operating activities | 2,277,934 | 2,277,934 | 1,525,751 | 120,000 | 2,397,934 | ▲ |
| Amount attributable to operating activities | <u>(1,349,917)</u> | <u>(1,284,608)</u> | <u>(324,268)</u> | <u>(163,580)</u> | <u>(1,448,188)</u> | |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | 5,837,785 | 5,872,477 | 579,967 | (1,737,572) | 4,134,905 | ▼ |
| Purchase land and buildings | (4,492,071) | (4,487,710) | (28,233) | 1,324,785 | (3,162,925) | ▼ |
| Purchase plant and equipment | (887,400) | (887,400) | (466,901) | (65,524) | (952,924) | ▲ |
| Purchase and construction of infrastructure | (2,937,530) | (3,041,891) | (961,274) | 459,339 | (2,582,552) | ▼ |
| Proceeds from disposal of assets | 607,500 | 607,500 | 459,529 | 17,750 | 625,250 | ▼ |
| Amount attributable to investing activities | <u>(1,871,716)</u> | <u>(1,937,024)</u> | <u>(416,912)</u> | <u>(1,222)</u> | <u>(1,938,246)</u> | |
| FINANCING ACTIVITIES | | | | | | |
| Proceeds from community association loans | 2,500 | 2,500 | 1,000 | 0 | 2,500 | |
| Transfers from cash backed reserves (restricted assets) | 1,344,150 | 1,344,150 | 276,000 | 139,351 | 1,483,501 | ▼ |
| Repayment of lease principal | 0 | 0 | (12,304) | (18,540) | (18,540) | |
| Repayment of debentures | (33,091) | (33,091) | (16,371) | 0 | (33,091) | |
| Payments for self supporting loans | (15,000) | (15,000) | 0 | 0 | (15,000) | |
| Transfers to cash backed reserves (restricted assets) | (688,403) | (688,403) | (624,562) | 43,990 | (644,413) | ▲ |
| Amount attributable to financing activities | <u>610,156</u> | <u>610,156</u> | <u>(376,237)</u> | <u>164,801</u> | <u>774,957</u> | |
| Budget deficiency before general rates | <u>(2,611,478)</u> | <u>(2,611,478)</u> | <u>(1,117,417)</u> | <u>0</u> | <u>(2,611,478)</u> | |
| Estimated amount to be raised from general rates | <u>2,611,478</u> | <u>2,611,478</u> | <u>2,613,317</u> | <u>0</u> | <u>2,611,478</u> | |
| Closing Funding Surplus(Deficit) | 3 | 0 | 0 | 1,495,899 | 0 | ▲ |

**SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

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 Shire of Cranbrook controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

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.

2021-2022 ACTUAL BALANCES

Balances shown in this budget review report as 2021-2022 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

All figures shown in this budget review report are rounded to the nearest dollar.

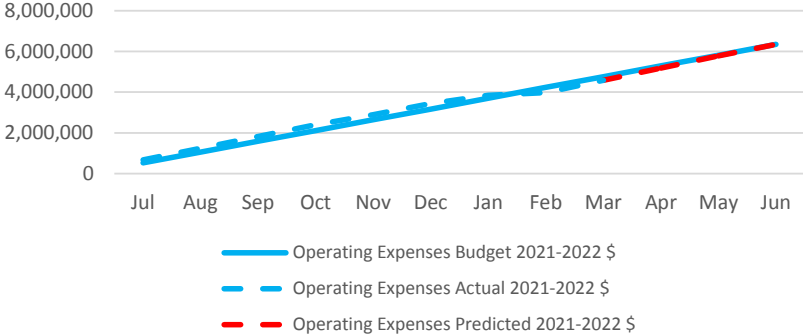
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

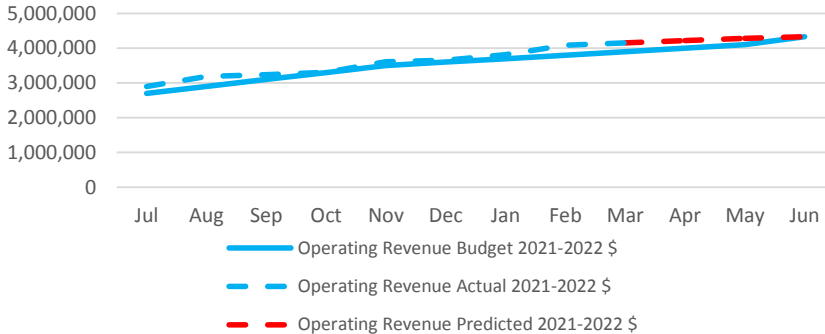
**SHIRE OF CRANBROOK
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

2. SUMMARY GRAPHS - BUDGET REVIEW

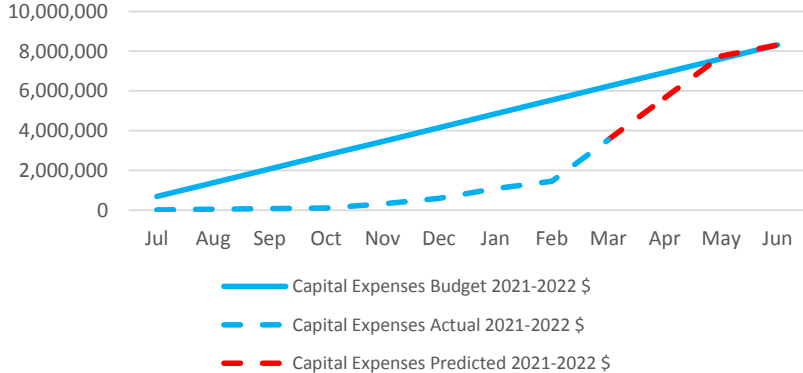
Operating Expenses



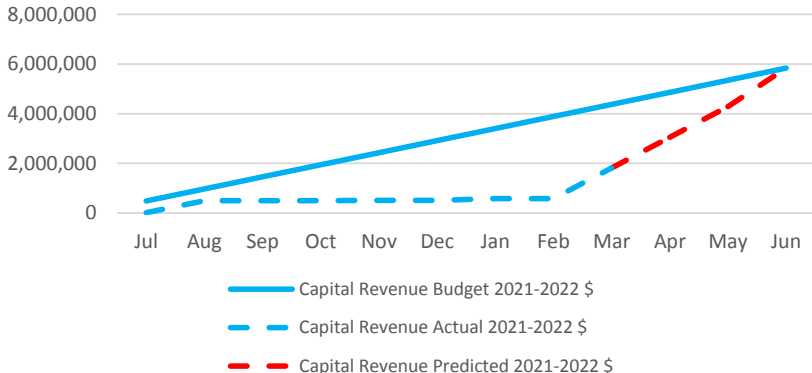
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

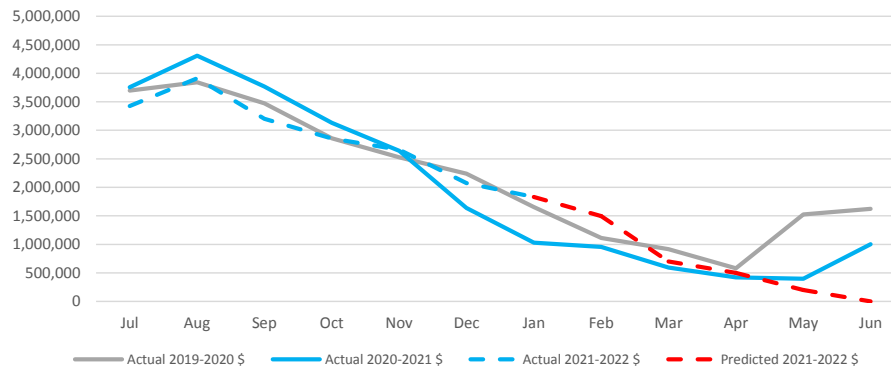
3. NET CURRENT FUNDING POSITION

| Note | Positive=Surplus (Negative=Deficit) | | |
|--|-------------------------------------|--------------------------|-----------------------|
| | This Period | 2021-2022 Last Period | Same Period Last Year |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash unrestricted | 1,618,397 | 928,303 | 782,159 |
| Cash restricted | 3,042,369 | 2,693,805 | 3,140,839 |
| Receivables - rates | 150,637 | 28,135 | 214,721 |
| Receivables - other | 102,513 | 465,135 | 101,298 |
| Other current assets | 30,458 | 23,118 | 17,534 |
| | 4,944,374 | 4,138,496 | 4,256,551 |
| Less: current liabilities | | | |
| Payables | (93,013) | (293,090) | (86,481) |
| Borrowings | (16,720) | (33,091) | |
| Contract liabilities | (148,199) | (148,199) | |
| Lease liabilities | (12,304) | (18,508) | |
| Provisions | (420,976) | (420,976) | |
| | (691,212) | (913,864) | (86,481) |
| Less: adjustments to net current assets | | | |
| Less: Reserves - restricted cash | | | |
| Less: - Financial assets at amortised cost - self supporting loans | (3,042,369) | (2,693,807) | (3,140,839) |
| Current liabilities not expected to be cleared at end of year: | | | |
| Add: Borrowings | 16,720 | 33,091 | |
| Add: Lease Principal | 12,304 | 18,508 | |
| Add: Provisions - employee | 257,084 | 257,084 | |
| | (2,757,263) | (2,386,124) | (3,140,839) |
| Net current funding position | 1,495,899 | 838,508 | 1,029,231 |

3A. NET CURRENT FUNDING POSITION - EXPLANATION OF AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES

| | Annual Budget (a) | YTD Actual (b) |
|--|----------------------|----------------------|
| | \$ | \$ |
| Depreciation on non-current assets | 2,464,320 | 1,245,780 |
| Loss on asset disposals | 14,700 | 10,628 |
| Profit on asset disposals | (27,000) | (17,389) |
| Non-cash amounts excluded from operating activities | 2,452,020 | 1,239,019 |

Liquidity Over the Year



**SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments 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 shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

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.

INVENTORIES

General

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.

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Cranbrook's operational cycle. In the case of liabilities where the Shire of Cranbrook does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Cranbrook's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Cranbrook prior to the end of the financial year that are unpaid and arise when the Shire of Cranbrook 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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Cranbrook'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 of Cranbrook's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Cranbrook's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Cranbrook has a 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.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Cranbrook 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.

**SHIRE OF CRANBROOK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ Permanent |
|---|----------------------------------|
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | |
| 4.1.1 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | |
| This variance is due to grants approved following budget adoption for Fire Mitigation works and Animal Welfare, also some minor variances in other grants and contributions | 74,920 |
| 4.1.2 PROFIT ON ASSET DISPOSALS | |
| No Material Variance | 0 |
| 4.1.3 FEES AND CHARGES | |
| This variance is due to increased usage at Cranbrook Caravan Park increasing fees and charges revenue. | 15,000 |
| 4.1.4 INTEREST EARNINGS | |
| No Material Variance | 0 |
| 4.1.5 OTHER REVENUE | |
| No Material Variance | 0 |
| Predicted Variances Carried Forward | 89,920 |
| 4.2 OPERATING EXPENSES | |
| 4.2.1 EMPLOYEE COSTS | |
| This variance is due to increased cleaning costs due to Covid 19, increase in maintenance costs and water carting at lakes, movement from capital budget (Koonje Road not going ahead) to road maintenance budget, and also some minor variances in other employee costs. | (62,410) |
| 4.2.2 MATERIAL AND CONTRACTS | |
| This variance is mainly due to the demolition of the Frankland River house not progressing and a reduction in the contract building surveyor expense. | (27,193) |
| 4.2.3 UTILITY CHARGES | |
| No Material Variance | 0 |
| 4.2.4 DEPRECIATION (NON CURRENT ASSETS) | |
| No Material Variance | 0 |
| 4.2.5 INTEREST EXPENSES | |
| No Material Variance | 0 |
| 4.2.6 INSURANCE EXPENSES | |
| No Material Variance | 0 |
| 4.2.7 LOSS ON ASSET DISPOSAL | |
| No Material Variance | 0 |
| 4.2.8 OTHER EXPENDITURE | |
| No Material Variance | 0 |
| Predicted Variances Carried Forward | (89,603) |

SHIRE OF CRANBROOK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ Permanent |
|---|----------------------------------|
| 4.3 CAPITAL REVENUE | |
| 4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS | |
| This variance recognises the unsuccessful grant applications from Lotterwest and CSRRF for Frederick Square and Frankland River Community Facility, the reduced contribution from the community for the Frankland River Community Facility, and the reduced application to BBRF for the Frankland River Community Facility. | (1,737,572) |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | |
| This variance is largely due to higher than budgeted proceeds on disposal of grader. | 17,750 |
| 4.3.3 SELF-SUPPORTING LOAN PRINCIPAL | |
| No Material Variance | |
| Predicted Variances Carried Forward | (1,719,822) |
| 4.4 CAPITAL EXPENSES | |
| 4.4.1 LAND AND BUILDINGS | |
| This variance includes the reduced scope of the Frankland River Community Facility, and the reallocation of funds to the Tourism Information Bays | 1,324,785 |
| 4.4.2 PLANT AND EQUIPMENT | |
| This variance reflects higher purchase cost for replacement grader and includes purchase of ATV for Frankland River maintenance. | (65,524) |
| 4.4.3 INFRASTRUCTURE ASSETS | |
| This variance is mainly due to reduced scope for Cranbrook Youth and Community Precinct following unsuccessful grant applications. It also includes removing Koonje Road from capital program, and increases the expenditure for the Works Depot due to rising costs experienced this year. | 459,339 |
| 4.4.4 REPAYMENT OF DEBENTURES | |
| No Material Variance | |
| 4.4.4 REPAYMENT OF LEASE PRINCIPAL | |
| Lease of Isuzu D-Max from SG Fleet not included in original budget | (18,540) |
| Predicted Variances Carried Forward | 1,700,060 |
| 4.5 OTHER ITEMS | |
| 4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS) | |
| This variance includes one transfer which will not eventuate this year and another which was not included in the original budget. | 43,990 |
| 4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | |
| No Material Variance | 139,351 |
| 4.5.3 RATE REVENUE | |
| No Material Variance | 0 |
| 4.5.4 OPENING FUNDING SURPLUS(DEFICIT) | |
| The variance in the opening surplus is the result of the following changes to the liability for employee provisions and the related cash back reserves identified during audit. | (163,897) |
| Total Predicted Variances as per Annual Budget Review | 0 |

SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022

6. RESERVES

| | ADOPTED BUDGET 2021-2022 | CURRENT BUDGET 2021-2022 | ACTUAL 28/02/2022 | ESTIMATED CLOSING BALANCE 30/06/2020 | PROPOSED BUDGET CHANGES |
|---|--------------------------------|--------------------------------|----------------------|---|-------------------------------|
| <u>LEAVE RESERVE</u> | | | | | |
| Opening Balance | \$ 257,084 | \$ 257,084 | \$ 257,084 | \$ 257,084 | \$ - |
| <i>plus</i> Interest Earned | \$ 1,285 | \$ 1,285 | \$ 170 | \$ 1,285 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 120,000 | \$ (120,000) | \$ - | \$ (120,000) | \$ - |
| | \$ 138,369 | \$ 138,369 | \$ 257,254 | \$ 138,369 | \$ - |
| <u>PLANT RESERVE</u> | | | | | |
| Opening Balance | \$ 501,877 | \$ 501,877 | \$ 501,877 | \$ 501,877 | \$ - |
| <i>plus</i> Interest Earned | \$ 2,509 | \$ 2,509 | \$ 179 | \$ 2,509 | \$ - |
| Transfers to Reserve (from Plant Replacement Program) | \$ 43,990 | \$ 43,990 | \$ - | \$ - | -\$ 43,990 |
| Transfers to Reserve | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| Transfers from Reserve (from Plant Replacement Program) | \$ - | \$ - | \$ - | -\$ 129,351 | -\$ 129,351 |
| Transfers from Reserve (from Plant Replacement Program) | -\$ 250,000 | \$ (250,000) | \$ (250,000) | \$ (250,000) | \$ - |
| | \$ 298,377 | \$ 298,377 | \$ 252,057 | \$ 225,036 | -\$ 73,341 |
| <u>BUILDING ASSET MANAGEMENT RESERVE</u> | | | | | |
| Opening Balance | \$ 196,687 | \$ 196,687 | \$ 196,687 | \$ 196,687 | \$ - |
| <i>plus</i> Interest Earned | \$ 983 | \$ 983 | \$ 153 | \$ 983 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 42,735 | \$ 42,735 | \$ 42,735 | \$ 42,735 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 35,000 | \$ (35,000) | \$ - | \$ (35,000) | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 25,100 | \$ (25,100) | \$ - | \$ (25,100) | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 6,000 | \$ (6,000) | \$ (6,000) | \$ (6,000) | \$ - |
| <i>less</i> Transfers from Reserve | \$ - | \$ - | \$ - | \$ (5,000) | -\$ 5,000 |
| | \$ 174,306 | \$ 174,306 | \$ 233,575 | \$ 169,306 | -\$ 5,000 |

6. RESERVES

| | ADOPTED BUDGET 2021-2022 | CURRENT BUDGET 2021-2022 | ACTUAL 28/02/2022 | ESTIMATED CLOSING BALANCE 30/06/2020 | PROPOSED BUDGET CHANGES |
|---|--------------------------------|--------------------------------|----------------------|---|-------------------------------|
| <u>COMMUNITY ASSOCIATIONS RESERVE</u> | | | | | |
| Opening Balance | \$ 49,300 | \$ 49,300 | \$ 49,300 | \$ 49,300 | \$ - |
| <i>plus</i> Interest Earned | \$ 247 | \$ 247 | \$ 33 | \$ 247 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 15,000 | \$ (15,000) | \$ - | \$ (15,000) | \$ - |
| | \$ 37,047 | \$ 37,047 | \$ 49,333 | \$ 37,047 | \$ - |
| <u>WASTE AND WATER MANAGEMENT RESERVE</u> | | | | | |
| Opening Balance | \$ 18,271 | \$ 18,271 | \$ 18,271 | \$ 18,271 | \$ - |
| <i>plus</i> Interest Earned | \$ 91 | \$ 91 | \$ 12 | \$ 91 | \$ - |
| | \$ 18,363 | \$ 18,363 | \$ 18,283 | \$ 18,363 | \$ - |
| <u>FURNITURE AND EQUIPMENT RESERVE</u> | | | | | |
| Opening Balance | \$ 13,292 | \$ 13,292 | \$ 13,292 | \$ 13,292 | \$ - |
| <i>plus</i> Interest Earned | \$ 66 | \$ 66 | \$ 9 | \$ 66 | \$ - |
| | \$ 13,358 | \$ 13,358 | \$ 13,300 | \$ 13,358 | \$ - |
| <u>HOUSING RESERVE</u> | | | | | |
| Opening Balance | \$ 235,514 | \$ 235,514 | \$ 235,514 | \$ 235,514 | \$ - |
| <i>plus</i> Interest Earned | \$ 1,178 | \$ 1,178 | \$ 239 | \$ 1,178 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 130,000 | \$ 130,000 | \$ 134,120 | \$ 130,000 | \$ - |
| <i>less</i> Transfers from Reserve - staff house construction | -\$ 5,000 | \$ (5,000) | \$ - | \$ (5,000) | \$ - |
| | \$ 361,692 | \$ 361,692 | \$ 369,873 | \$ 361,692 | \$ - |
| <u>LAND RESERVE</u> | | | | | |
| Opening Balance | \$ 122,012 | \$ 122,012 | \$ 122,012 | \$ 122,012 | \$ - |
| <i>plus</i> Interest Earned | \$ 610 | \$ 610 | \$ 81 | \$ 610 | \$ - |
| | \$ 122,622 | \$ 122,622 | \$ 122,092 | \$ 122,622 | \$ - |

6. RESERVES

| | ADOPTED BUDGET 2021-2022 | CURRENT BUDGET 2021-2022 | ACTUAL 28/02/2022 | ESTIMATED CLOSING BALANCE 30/06/2020 | PROPOSED BUDGET CHANGES |
|---|--------------------------------|--------------------------------|----------------------|---|-------------------------------|
| <u>FRANKLAND RIVER SPORTING FACILITIES RESERVE</u> | | | | | |
| Opening Balance | \$ 170,360 | \$ 170,360 | \$ 170,360 | \$ 170,360 | \$ - |
| <i>plus</i> Interest Earned | \$ 852 | \$ 852 | \$ 109 | \$ 852 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 171,212 | \$ (171,212) | \$ - | -\$ 171,212 | \$ - |
| | \$ 171,212 | \$ - | \$ 170,469 | \$ - | \$ - |
| <u>ASSET REPLACEMENT FUND - FRANKLAND RIVER BOWLING GREEN RESERVE</u> | | | | | |
| Opening Balance | \$ 67,538 | \$ 67,538 | \$ 67,538 | \$ 67,538 | \$ - |
| <i>plus</i> Interest Earned | \$ 338 | \$ 338 | \$ 45 | \$ 338 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - |
| | \$ 72,875 | \$ 72,875 | \$ 67,582 | \$ 72,875 | \$ - |
| <u>ASSET REPLACEMENT FUND - CRANBROOK BOWLING GREEN RESERVE</u> | | | | | |
| Opening Balance | \$ 72,532 | \$ 72,532 | \$ 72,532 | \$ 72,532 | \$ - |
| <i>plus</i> Interest Earned | \$ 363 | \$ 363 | \$ 48 | \$ 363 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - |
| | \$ 77,895 | \$ 77,895 | \$ 72,580 | \$ 77,895 | \$ - |
| <u>RATE DISCOUNT RESERVE</u> | | | | | |
| Opening Balance | \$ 740,538 | \$ 740,538 | \$ 740,538 | \$ 740,538 | \$ - |
| <i>plus</i> Interest Earned | \$ 3,703 | \$ 3,703 | \$ 599 | \$ 3,703 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 195,710 | \$ 195,710 | \$ 195,710 | \$ 195,710 | \$ - |
| <i>less</i> Transfers from Reserve (FRCP) | -\$ 500,000 | \$ (500,000) | \$ - | -\$ 500,000 | \$ - |
| <i>less</i> Transfers from Reserve (FRCP) | -\$ 44,494 | \$ (44,494) | \$ - | -\$ 44,494 | \$ - |
| <i>less</i> Transfers from Reserve (CB Precinct) | -\$ 50,000 | \$ (50,000) | \$ - | \$ - | \$ 50,000 |
| <i>less</i> Transfers from Reserve (Community Grants) | -\$ 20,000 | \$ (20,000) | -\$ 20,000 | -\$ 20,000 | \$ - |
| | \$ 325,457 | \$ 325,457 | \$ 916,847 | \$ 375,457 | \$ 50,000 |

6. RESERVES

| | ADOPTED BUDGET 2021-2022 | CURRENT BUDGET 2021-2022 | ACTUAL 28/02/2022 | ESTIMATED CLOSING BALANCE 30/06/2020 | PROPOSED BUDGET CHANGES |
|--|--------------------------------|--------------------------------|----------------------|---|-------------------------------|
| <u>STRATEGIC COMMUNITY PLAN PROJECTS RESERVE</u> | | | | | |
| Opening Balance | \$ 5,087 | \$ 5,087 | \$ 5,087 | \$ 5,087 | \$ - |
| <i>plus</i> Interest Earned | \$ 25 | \$ 25 | \$ 3 | \$ 25 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 5,112 | -\$ (5,112) | \$ - | -\$ (5,112) | \$ - |
| | -\$ 0 | -\$ 0 | \$ 5,090 | -\$ 0 | \$ - |
| <u>WANDRRA RESERVE</u> | | | | | |
| Opening Balance | \$ 83,677 | \$ 83,677 | \$ 83,677 | \$ 83,677 | \$ - |
| <i>plus</i> Interest Earned | \$ 418 | \$ 418 | \$ 55 | \$ 418 | \$ - |
| | \$ 84,095 | \$ 84,095 | \$ 83,732 | \$ 84,095 | \$ - |
| <u>WORKS DEPOT RESERVE</u> | | | | | |
| Opening Balance | \$ 152,842 | \$ 152,842 | \$ 152,842 | \$ 152,842 | \$ - |
| <i>plus</i> Interest Earned | \$ 764 | \$ 764 | \$ 257 | \$ 764 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ - |
| <i>less</i> Transfers from Reserve | \$ - | \$ - | \$ - | -\$ 100,000 | -\$ 100,000 |
| <i>less</i> Transfers from Reserve (works depot upgrade) | -\$ 90,000 | -\$ (90,000) | \$ - | -\$ 145,000 | -\$ 55,000 |
| | \$ 313,606 | \$ 313,606 | \$ 403,098 | \$ 158,606 | -\$ 155,000 |
| <u>CRANBROOK YOUTH PRECINCT RESERVE</u> | | | | | |
| Opening Balance | \$ 7,196 | \$ 7,196 | \$ 7,196 | \$ 7,196 | \$ - |
| <i>plus</i> Interest Earned | \$ 36 | \$ 36 | \$ 7 | \$ 36 | \$ - |
| <i>less</i> Transfers from Reserve | -\$ 7,232 | -\$ (7,232) | \$ - | -\$ (7,232) | \$ - |
| | \$ - | \$ - | \$ 7,202 | \$ - | \$ - |
| <u>TOTALS</u> | | | | | |
| Opening Balance | \$ 2,693,805 | \$ 2,693,805 | \$ 2,693,805 | \$ 2,693,805 | \$ - |
| <i>plus</i> Interest Earned | \$ 13,469 | \$ 13,469 | \$ 1,997 | \$ 13,469 | \$ - |
| <i>plus</i> Transfers to Reserve Account | \$ 674,935 | \$ 674,935 | \$ 622,565 | \$ 52,370 | -\$ 43,990 |
| <i>less</i> Transfers from Reserve | \$ (1,344,150) | \$ (1,344,150) | \$ (276,000) | \$ (1,483,501) | \$ (139,351) |
| | \$ 2,038,060 | \$ 2,038,060 | \$ 3,042,369 | \$ 1,276,144 | -\$ 183,341 |

7. CAPITAL

| | | | Adopted | Current | Actual | Order Value | Projected | Variance | Proposed |
|------------|---------|---|-----------------------|---------------------|-------------------|-------------------|---------------------|----------|--------------------|
| | | | Budget | Budget | | | Total | From | Budget |
| RESP | OFFICER | | 30-Jun-22 | 30-Jun-22 | 28-Feb-22 | 28-Feb-22 | 30-Jun-22 | Budget | Amendment |
| 121 | | Streets Roads Bridges & Depot Construction - Capital Expenditure | | | | | | | |
| 121201 | 541 | <u>Capital Expense - Regional Road Group Construction</u> | | | | | | | |
| RG003 | 541 | Salt River Road | \$ 210,000 | \$ 210,000 | \$ 191,861 | \$ - | \$ 210,000 | - | |
| RG003A | 541 | Salt River Road | \$ 285,000 | \$ 285,000 | \$ 268,384 | \$ - | \$ 285,000 | - | |
| RG007 | 541 | Shamrock Road | \$ 240,000 | \$ 240,000 | \$ 53,736 | \$ - | \$ 240,000 | - | |
| RG008 | 541 | Stockyard Road | \$ 210,000 | \$ 240,000 | \$ 105,015 | \$ - | \$ 240,000 | - | |
| RG523 | 541 | Wingebellup Road | \$ 220,000 | \$ 220,000 | \$ 119,381 | \$ - | \$ 220,000 | - | |
| RG560 | 541 | Kojonup Frankland Road | \$ 240,000 | \$ 240,000 | \$ 53,583 | \$ - | \$ 240,000 | - | |
| | | <u>Sub Total Capital Expense - Regional Road Group Construction</u> | \$ 1,405,000 | \$ 1,435,000 | \$ 791,960 | \$ - | \$ 1,435,000 | | \$ - |
| 121202 | 541 | <u>Capital Expense - Council Funded Road Construction</u> | | | | | | | |
| CF013 | 541 | Bokerup Road | \$ 60,000 | \$ 60,000 | \$ 1,420 | \$ - | \$ 60,000 | - | |
| CF024 | 541 | Newton Road | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ 60,000 | - | |
| CF039 | 541 | Koonje Road | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ - | (50,000) | \$ (50,000) |
| CF106 | 541 | Thompson Road | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ 60,000 | - | |
| | | <u>Sub Total Capital Expense - Council Funded Road Construction</u> | \$ 230,000 | \$ 230,000 | \$ 1,420 | \$ - | \$ 180,000 | | \$ (50,000) |
| 121203 | 541 | <u>Capital Expense - Roads to Recovery Construction</u> | | | | | | | |
| AU001 | 541 | Yeriminup Road | \$ 202,791 | \$ 202,791 | \$ 66,360 | \$ - | \$ 202,791 | - | |
| AU047 | 541 | Boyup Brook Cranbrook Road | \$ 201,861 | \$ 201,861 | \$ 9,283 | \$ - | \$ 201,861 | - | |
| | | <u>Sub Total Capital Expense - Roads to Recovery Construction</u> | \$ 404,652 | \$ 404,652 | \$ 75,643 | \$ - | \$ 404,652 | | \$ - |
| 121209 | 541 | Capital Expense - Depot Upgrade Cranbrook | \$ 91,571 | \$ 91,571 | \$ 84,834 | \$ 6,638 | \$ 145,000 | 53,429 | \$ 53,429 |
| 121212 | 541 | Capital Expense - Footpaths | \$ - | \$ 50,000 | \$ - | \$ 39,600 | \$ 40,000 | (10,000) | \$ (10,000) |
| 121218 | 541 | Capital Expense - Cranbrook Drainage | \$ 106,180 | \$ 106,180 | \$ - | \$ 81,190 | \$ 106,180 | - | \$ - |
| 121 | | Total Streets Roads Bridges & Depot Construction - Capital Expenditure | \$ 2,237,403 | \$ 2,317,403 | \$ 953,857 | \$ 127,428 | \$ 2,310,832 | | \$ (6,571) |
| 121 | | Streets Roads Bridges & Depot Construction - Capital Revenue | | | | | | | |
| 122300 | 2 | Capital Revenue - Grant - Road Project Grants (RRG) | \$ (936,667) | \$ 956,667 | \$ 382,667 | \$ - | \$ 956,667 | - | \$ - |
| 122301 | 2 | Capital Revenue - Grant - Roads to Recovery Grants | \$ (404,652) | \$ 404,652 | \$ 107,608 | \$ - | \$ 404,652 | - | \$ - |
| 122305 | 2 | Capital Revenue - Grant - Black Spot Grants | \$ - | \$ 14,692 | \$ 14,692 | \$ - | \$ 14,692 | - | \$ - |
| 122309 | 2 | Capital Revenue - Local Roads & Community Infrastructure Program | \$ (1,127,766) | \$ 1,127,766 | \$ - | \$ - | \$ 1,127,766 | - | \$ - |
| 121 | | Total Streets Roads Bridges & Depot Construction - Capital Revenue | \$ (2,469,085) | \$ 2,503,777 | \$ 504,967 | \$ - | \$ 2,503,777 | | \$ - |
| 12 | | TOTAL TRANSPORT - CAPITAL EXPENDITURE | \$ 2,237,403 | \$ 2,317,403 | \$ 953,857 | \$ 127,428 | \$ 2,310,832 | | \$ (6,571) |
| 12 | | TOTAL TRANSPORT - CAPITAL REVENUE | \$ (2,469,085) | \$ 2,503,777 | \$ 504,967 | \$ - | \$ 2,503,777 | | \$ - |

7. CAPITAL

| | | | Adopted | Current | Actual | Order Value | Projected | Variance | Proposed | |
|---|-----|---|-----------|-----------------------|---------------------|---------------------|-------------------|---------------------|-----------|-----------------------|
| RESP | | | Budget | Budget | 28-Feb-22 | 28-Feb-22 | Total | From | Budget | |
| OFFICER | | | 30-Jun-22 | 30-Jun-22 | 28-Feb-22 | 28-Feb-22 | 30-Jun-22 | Budget | Amendment | |
| 13 ECONOMIC SERVICES | | | | | | | | | | |
| 132 Tourism & Area Promotion - Capital Expenditure | | | | | | | | | | |
| 132201 | 521 | Capital Expense - Tourism Information Bays | MOW | \$ 87,210 | \$ 87,210 | \$ - | \$ - | \$ 99,800 | 12,590 | \$ 12,590 |
| 132206 | 541 | Capital Expense - Entry Statements | MFA | \$ 182,938 | \$ 182,938 | \$ - | \$ - | \$ 182,938 | - | \$ - |
| 132214 | 521 | Capital Expense - Frankland River Caravan Park Upgrade | CDO | \$ 20,000 | \$ 20,000 | \$ 19,883 | \$ - | \$ 20,000 | - | \$ - |
| 132 | | Total Tourism & Area Promotion - Capital Expenditure | | \$ 290,148 | \$ 290,148 | \$ 19,883 | \$ - | \$ 302,738 | | \$ 12,590 |
| 132 Tourism & Area Promotion - Capital Revenue | | | | | | | | | | |
| 132300 | 2 | Capital Revenue - Grant for Frankland River Caravan Park | CDO | \$ (75,000) | \$ 75,000 | \$ 75,000 | \$ - | \$ 75,000 | - | \$ - |
| 132 | | Total Tourism & Area Promotion - Capital Revenue | | \$ (75,000) | \$ 75,000 | \$ 75,000 | \$ - | \$ 75,000 | | \$ - |
| 13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE | | | | \$ 290,148 | \$ 290,148 | \$ 19,883 | \$ - | \$ 302,738 | | \$ 12,590 |
| 13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE | | | | \$ (75,000) | \$ 75,000 | \$ 75,000 | \$ - | \$ 75,000 | | \$ - |
| 14 OTHER PROPERTY & SERVICES | | | | | | | | | | |
| 143 Plant Operation Costs - Capital Expenditure | | | | | | | | | | |
| 143200 | 525 | Capital Expense - Works Passenger Vehicles | MOW | \$ 278,000 | \$ 278,000 | \$ 235,337 | \$ 7,469 | \$ 278,000 | - | \$ - |
| 143201 | 525 | Capital Expense - Heavy Plant & Equipment Purchases | MOW | \$ 488,000 | \$ 488,000 | \$ 111,704 | \$ 413,820 | \$ 553,524 | 65,524 | \$ 65,524 |
| 143 | | Total Plant Operation Costs - Capital Expenditure | | \$ 766,000 | \$ 766,000 | \$ 347,041 | \$ 421,289 | \$ 831,524 | | \$ 65,524 |
| 14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE | | | | \$ 766,000 | \$ 766,000 | \$ 347,041 | \$ 421,289 | \$ 831,524 | | \$ 65,524 |
| TOTAL CAPITAL EXPENDITURE | | | | \$ 8,317,001 | \$ 8,417,001 | \$ 1,456,408 | \$ 573,757 | \$ 6,696,861 | | \$ (1,718,600) |
| TOTAL CAPITAL REVENUE | | | | \$ (5,837,785) | \$ 5,872,477 | \$ 579,967 | \$ - | \$ 4,134,905 | | \$ (1,737,572) |

SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 28 February 2022

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|--|--------------------------|--------------------------|---------------------|---------------------|---------------------------|----------------------|---------------------------|
| 03 GENERAL PURPOSE FUNDING | | | | | | | | |
| 031 Rate Revenue - Operating Expenditure | | | | | | | | |
| 031000 | Expense - Administration Allocation Rates | MFA | 110,056 | 110,056 | 59,272 | - | \$ 110,056 | \$ - |
| 031002 | Expense - Valuation Expenses | MFA | 10,928 | 10,928 | 763 | - | \$ 10,928 | \$ - |
| 031003 | Expense - Title Searches | MFA | 100 | 100 | 136 | - | \$ 100 | \$ - |
| 031004 | Expense - Debt Collection | MFA | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - |
| 031006 | Expense - Rates Incentive Prize | MFA | 1,000 | 1,000 | 1,000 | - | \$ 1,000 | \$ - |
| 031 Total Rate Revenue - Operating Expenditure | | | \$ 127,084 | \$ 127,084 | \$ 61,171 | \$ - | \$ 127,084 | \$ - |
| 031 Rate Revenue - Operating Revenue | | | | | | | | |
| 031100 | Revenue - General Rates Levied | MFA | 2,609,478 | 2,609,478 | 2,609,478 | | \$ 2,609,478 | \$ - |
| 031101 | Revenue - Ex-Gratia Rates | MFA | 44,123 | 44,123 | 44,123 | | \$ 44,123 | \$ - |
| 031102 | Revenue - Penalty Interest Raised on Rates | MFA | 6,500 | 6,500 | 3,074 | | \$ 6,500 | \$ - |
| 031103 | Revenue - Rates Written-off | MFA | (500) | (500) | (85) | | \$ (500) | \$ - |
| 031104 | Revenue - Reimbursement of Debt Collection | MFA | 5,000 | 5,000 | - | | \$ 5,000 | \$ - |
| 031105 | Revenue - Rates Instalment Interest | MFA | 9,500 | 9,500 | 10,152 | | \$ 10,152 | \$ 652 |
| 031106 | Revenue - Rates Administration Charges | MFA | 2,200 | 2,200 | 2,065 | | \$ 2,200 | \$ - |
| 031107 | Revenue - Rate Enquiries | MFA | 1,600 | 1,600 | 1,395 | | \$ 1,600 | \$ - |
| 031108 | Revenue - Interim Rates | MFA | 2,000 | 2,000 | 3,838 | | \$ 4,000 | \$ 2,000 |
| 031 Total Rate Revenue - Operating Revenue | | | \$ 2,679,901 | \$ 2,679,901 | \$ 2,674,040 | | \$ 2,682,553 | \$ - |
| 032 Other General Purpose Funding - Operating Revenue | | | | | | | | |
| 032100 | Revenue - Financial Assistance Grant | MFA | 419,575 | 537,965 | 403,474 | | \$ 537,965 | \$ - |
| 032101 | Revenue - Local Roads Grant | MFA | 303,891 | 340,262 | 255,197 | | \$ 340,262 | \$ - |
| 032102 | Revenue - Municipal Interest | MFA | 4,000 | 4,000 | 410 | | \$ 4,000 | \$ - |
| 032103 | Revenue - Reserves Interest | MFA | 10,000 | 10,000 | 1,996 | | \$ 10,000 | \$ - |
| 032104 | Revenue - Dividends/Other Interest | MFA | 300 | 300 | 68 | | \$ 300 | \$ - |
| 032105 | Revenue - Sundry Debtor Interest | MFA | 200 | 200 | 130 | | \$ 200 | \$ - |
| 032 Total Other General Purpose Funding - Operating Revenue | | | \$ 737,966 | \$ 892,727 | \$ 661,275 | | \$ 892,727 | \$ - |
| 03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE | | | \$ 127,084 | \$ 127,084 | \$ 61,171 | \$ - | \$ 127,084 | \$ - |
| 03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE | | | \$ 3,417,867 | \$ 3,572,628 | \$ 3,335,315 | | \$ 3,575,280 | \$ - |
| 04 GOVERNANCE | | | | | | | | |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|
| 041 Members Of Council - Operating Expenditure | | | | | | | | |
| 041000 | Expense - Administration Allocation Governance | MFA | 252,424 | 252,424 | 135,946 | - | \$ 252,424 | \$ - |
| 041001 | Expense - Members Travel Expenses | CEO | 500 | 500 | - | - | \$ 500 | \$ - |
| 041002 | Expense - Members Conference Exp | CEO | 3,000 | 3,000 | 5,181 | - | \$ 5,200 | \$ 2,200 |
| 041003 | Expense - Council Election Exp | CEO | 8,000 | 8,000 | 6,844 | - | \$ 6,844 | \$ (1,156) |
| 041004 | Expense - President's Allowance | CEO | 6,000 | 6,000 | 3,000 | - | \$ 6,000 | \$ - |
| 041005 | Expense - Receptions & Civic Functions | CEO | 18,000 | 18,000 | 7,753 | - | \$ 12,000 | \$ (6,000) (6,000) |
| 041006 | Expense - Members Insurance | MFA | 13,900 | 13,900 | 13,842 | - | \$ 13,900 | \$ - |
| 041007 | Expense - Members Subscriptions | MFA | 16,100 | 16,100 | 15,822 | - | \$ 16,100 | \$ - |
| 041008 | Expense - Members Telecommunication Allowance | CEO | 6,000 | 6,000 | 2,267 | - | \$ 6,000 | \$ - |
| 041009 | Expense - Members Meeting Allowance | CEO | 50,000 | 50,000 | 26,403 | - | \$ 50,000 | \$ - |
| 041010 | Expense - Members Advertising Exp | CEO | 3,000 | 3,000 | 645 | 428 | \$ 3,000 | \$ - |
| 041012 | Expense - Members Other Sundry Items | CEO | 2,000 | 2,000 | 799 | 239 | \$ 2,000 | \$ - |
| 041013 | Expense - Audit Fees | MFA | 34,000 | 34,000 | 32,810 | - | \$ 34,000 | \$ - |
| 041016 | Expense - Deputy President's Allowance | CEO | 1,500 | 1,500 | 750 | - | \$ 1,500 | \$ - |
| 041017 | Expense - Members Training | CEO | 7,000 | 7,000 | 3,060 | - | \$ 7,000 | \$ - |
| 041018 | Expense - Integrated Planning + Reporting | CEO | 21,500 | 21,500 | 7,609 | 11,850 | \$ 21,500 | \$ - |
| 041020 | Expense - VROC Expenses | CEO | 5,000 | 5,000 | - | - | \$ 2,000 | \$ (3,000) (3,000) |
| 041021 | Expense - Professional Services | CEO | 75,000 | 75,000 | 60,717 | 50,215 | \$ 117,750 | \$ 42,750 42,750 |
| 041 Total Members Of Council - Operating Expenditure | | | \$ 522,924 | \$ 522,924 | \$ 323,449 | \$ 62,731 | \$ 557,718 | \$ 33,750 |
| 041 Members Of Council - Operating Revenue | | | | | | | | |
| 041102 | Revenue - Members Reimbursements | MFA | 100 | 100 | - | | \$ 100 | \$ - |
| 041103 | Revenue - Sale of Used Equipment | MFA | 500 | 500 | - | | \$ 500 | \$ - |
| 041 Total Members Of Council - Operating Revenue | | | \$ 600 | \$ 600 | \$ - | | \$ 600 | \$ - |
| 042 Governance - General - Operating Expenditure | | | | | | | | |
| 042001 | Expense - Admin Building Expenses | MFA | 42,000 | 42,000 | 23,223 | 1,994 | \$ 42,000 | \$ - |
| 042003 | Expense - Admin Workers Compensation Premium | MFA | 28,300 | 28,300 | 31,437 | - | \$ 31,437 | \$ 3,137 |
| 042004 | Expense - Office Equipment Maintenance | MFA | 5,000 | 5,000 | 3,449 | - | \$ 5,000 | \$ - |
| 042005 | Expense - Computer Equipment Maintenance | MFA | 65,000 | 65,000 | 65,096 | 1,023 | \$ 75,000 | \$ 10,000 10,000 |
| 042006 | Expense - Admin Telephone | MFA | 20,000 | 20,000 | 12,020 | - | \$ 20,000 | \$ - |
| 042007 | Expense - CEO Expense Account | CEO | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - |
| 042008 | Expense - Admin Legal Expenses | CEO | 15,000 | 15,000 | 7,285 | - | \$ 15,000 | \$ - |
| 042009 | Expense - Admin Staff Training | MFA | 20,000 | 20,000 | 5,547 | 2,150 | \$ 15,000 | \$ (5,000) (5,000) |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment | |
|---|---|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|--------------------|
| 042010 | Expense - Admin Printing & Stationery | MFA | 4,000 | 4,000 | 3,742 | 310 | \$ 6,000 | \$ 2,000 | |
| 042011 | Expense - Fringe Benefits Tax | MFA | 15,000 | 15,000 | 10,746 | - | \$ 15,000 | \$ - | |
| 042012 | Expense - Admin Conference Exp | MFA | 7,000 | 7,000 | - | - | \$ - | \$ (7,000) | (7,000) |
| 042013 | Expense - Admin Staff Uniform | MFA | 4,950 | 4,950 | 417 | - | \$ 4,950 | \$ - | |
| 042014 | Expense - Contract Financial Services | MFA | 13,000 | 13,000 | 6,125 | 125 | \$ 6,250 | \$ (6,750) | (6,750) |
| 042015 | Expense - Admin Insurance Premium | MFA | 25,400 | 25,400 | 25,164 | - | \$ 25,400 | \$ - | |
| 042016 | Expense - Admin Subscriptions | MFA | 1,820 | 1,820 | 2,284 | - | \$ 2,300 | \$ 480 | |
| 042017 | Expense - Admin Advertising | MFA | 2,000 | 2,000 | 4,064 | - | \$ 5,000 | \$ 3,000 | |
| 042018 | Expense - Admin Postage & Freight | MFA | 3,000 | 3,000 | 1,953 | - | \$ 3,000 | \$ - | |
| 042019 | Expense - Bank Charges | MFA | 200 | 200 | 82 | - | \$ 200 | \$ - | |
| 042020 | Expense - Admin Vehicle Expenses | MFA | 10,000 | 10,000 | 7,555 | - | \$ 10,000 | \$ - | |
| 042021 | Expense - Unders & Overs | MFA | 1 | 1 | 2 | - | \$ 1 | \$ - | |
| 042022 | Expense - Other Admin Office Exp | MFA | 2,000 | 2,000 | 816 | 168 | \$ 2,000 | \$ - | |
| 042023 | Expense - Merchant & Bank Fees | MFA | 5,600 | 5,600 | 4,147 | - | \$ 5,600 | \$ - | |
| 042024 | Expense - Website Upgrade | MFA | 20,000 | 20,000 | 5,250 | 5,250 | \$ 20,000 | \$ - | |
| 042025 | Expense - Software Upgrade | MFA | 70,000 | 70,000 | - | - | \$ 25,000 | \$ (45,000) | (45,000) |
| 042026 | Expense - Overdraft Interest | MFA | 3,000 | 3,000 | - | - | \$ - | \$ (3,000) | |
| 042051 | Expense - Admin Housing Allowance | MFA | 18,600 | 18,600 | 8,581 | - | \$ 18,600 | \$ - | |
| 042052 | Expense - Admin Employee Expenses | MFA | 882,729 | 882,729 | 455,694 | - | \$ 881,189 | \$ (1,540) | |
| 042053 | Expense - HR Expenses | MFA | 10,000 | 10,000 | 10,278 | 1,400 | \$ 10,000 | \$ - | |
| 042055 | Expense - Admin Computers | MFA | 9,000 | 9,000 | 6,308 | - | \$ 9,000 | \$ - | |
| 042057 | Expense - Desks/Chairs/Office Equipment | MFA | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - | |
| 042090 | Expense - Depreciation Administration | MFA | 98,380 | 98,380 | 65,917 | - | \$ 98,380 | \$ - | |
| 042099 | Expense - Administration Costs Allocated | MFA | (1,410,980) | (1,410,980) | (759,899) | - | \$ (1,410,980) | \$ - | |
| 042 Total Governance - General - Operating Expenditure | | | \$ - | \$ - | \$ 7,278 | \$ 12,420 | \$ (49,673) | | \$ (53,750) |
| 042 Governance - General - Operating Revenue | | | | | | | | | |
| 042101 | Revenue - Admin Reimbursements | MFA | 1,000 | 1,000 | 240 | | \$ 1,000 | \$ - | |
| 042102 | Revenue - Photocopying Charges | MFA | 100 | 100 | 68 | | \$ 100 | \$ - | |
| 042103 | Revenue - Secretarial / Other Charges | MFA | 100 | 100 | 145 | | \$ 145 | \$ 45 | |
| 042107 | Revenue - Paid Parental Leave Reimbursement | MFA | 13,906 | 13,906 | 13,943 | | \$ 13,943 | \$ 37 | |
| 042109 | Revenue - Property Insurance Reimbursements | MFA | - | - | 1,000 | | \$ 1,000 | \$ 1,000 | |
| 042199 | Revenue - Profit on Sale of Assets Admin | MFA | 6,500 | 6,500 | 16,201 | | \$ 16,201 | \$ 9,701 | |
| 042 Total Governance - General - Operating Revenue | | | \$ 21,606 | \$ 21,606 | \$ 31,597 | | \$ 32,389 | | \$ - |
| 04 TOTAL GOVERNANCE - OPERATING EXPENDITURE | | | \$ 522,924 | \$ 522,924 | \$ 330,726 | \$ 75,151 | \$ 508,044 | | \$ (20,000) |
| 04 TOTAL GOVERNANCE - OPERATING REVENUE | | | \$ 22,206 | \$ 22,206 | \$ 31,597 | \$ - | \$ 32,989 | | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|---|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 05 LAW, ORDER & PUBLIC SAFETY | | | | | | | | |
| 051 Fire Prevention (ESL) - Operating Expenditure | | | | | | | | |
| 051001 | Expense - ESL Purchase Minor Plant & Equip | MFA | 1,000 | 1,000 | - | - | \$ 1,000 | \$ - |
| 051002 | Expense - ESL Maintenance Vehicles & Trailers | MFA | 22,000 | 22,000 | 11,010 | 1,364 | \$ 22,000 | \$ - |
| 051003 | Expense - ESL Maintenance Plant & Equipment | MFA | 200 | 200 | - | - | \$ 200 | \$ - |
| 051004 | Expense - ESL Maintenance Land & Buildings | MFA | 5,500 | 5,500 | 5,749 | 1,147 | \$ 5,749 | \$ 249 |
| 051005 | Expense - ESL Clothing & Accessories | MFA | 7,596 | 7,596 | 3,397 | - | \$ 7,596 | \$ - |
| 051006 | Expense - ESL Utilities, Rates & Taxes | MFA | 5,000 | 5,000 | 1,935 | - | \$ 5,000 | \$ - |
| 051007 | Expense - ESL Other Goods & Services | MFA | 4,800 | 4,800 | 2,929 | - | \$ 4,800 | \$ - |
| 051008 | Expense - ESL Insurances - Fire Prevention | MFA | 36,690 | 36,690 | 34,044 | - | \$ 36,690 | \$ - |
| 051 Total Fire Prevention (ESL) - Operating Expenditure | | | \$ 82,786 | \$ 82,786 | \$ 59,064 | \$ 2,511 | \$ 83,035 | \$ - |
| 051 Fire Prevention (ESL) - Operating Revenue | | | | | | | | |
| 051100 | Revenue - ESL Grant | MFA | 82,786 | 82,786 | 63,159 | | \$ 82,786 | \$ - |
| 051101 | Revenue - ESL Collection Fee | MFA | 4,000 | 4,000 | 4,000 | | \$ 4,000 | \$ - |
| 051 Total Fire Prevention (ESL) - Operating Revenue | | | \$ 86,786 | \$ 86,786 | \$ 67,159 | | \$ 86,786 | \$ - |
| 051 Fire Prevention (Council) - Operating Expenditure | | | | | | | | |
| 051000 | Expense - Administration Allocation Fire Prevention | MFA | 73,653 | 73,653 | 39,667 | - | \$ 73,653 | \$ - |
| 051010 | Expense - Council Fire Prevention | MOW | 30,000 | 30,000 | 19,508 | - | \$ 96,920 | \$ 66,920 |
| 051011 | Expense - Council Fire Maps | MFA | 500 | 500 | - | - | \$ 500 | \$ - |
| 051090 | Expense - Depreciation Fire Prevention | MFA | 124,410 | 124,410 | 101,902 | - | \$ 124,410 | \$ - |
| 051 Total Fire Prevention (Council) - Operating Expenditure | | | \$ 228,563 | \$ 228,563 | \$ 161,076 | \$ - | \$ 295,483 | \$ 66,920 |
| 051 Fire Prevention (Council) - Operating Revenue | | | | | | | | |
| 051111 | Revenue - Council Sale of Fire Maps | MFA | 100 | 100 | 109 | | \$ 100 | \$ - |
| 051112 | Revenue - Council Fire Mitigation | MFA | - | - | 33,460 | | \$ 66,920 | \$ 66,920 |
| 051 Total Fire Prevention (Council) - Operating Revenue | | | \$ 100 | \$ 100 | \$ 33,569 | \$ - | \$ 67,020 | \$ 66,920 |
| 051 Fire Prevention (CESM) - Operating Expenditure | | | | | | | | |
| 051020 | Expense - CESM Employee Expenses | MFA | 115,000 | 115,000 | 84,342 | - | \$ 115,000 | \$ - |
| 051021 | Expense - CESM Administration Expenses | MFA | 1,500 | 1,500 | 519 | - | \$ 1,500 | \$ - |
| 051022 | Expense - CESM Vehicle Expenses | MFA | 24,000 | 24,000 | 3,573 | - | \$ 24,000 | \$ - |
| 051023 | Expense - CESM Vehicle Interest Expense on Lease | MFA | - | - | 818 | - | \$ 1,000 | \$ 1,000 |
| 051 Total Fire Prevention (CESM) - Operating Expenditure | | | \$ 140,500 | \$ 140,500 | \$ 89,251 | \$ - | \$ 141,500 | \$ - |
| 051 Fire Prevention (CESM) - Operating Revenue | | | | | | | | |
| 051120 | Revenue - CESM Contributions & Reimbursements | MFA | 121,700 | 121,700 | 67,953 | | \$ 121,700 | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|
| 051 Total Fire Prevention (CESM) - Operating Revenue | | \$ 121,700 | \$ 121,700 | \$ 67,953 | | \$ 121,700 | | \$ - |
| 052 Animal Control - Operating Expenditure | | | | | | | | |
| 052000 | Expense - Administration Allocation Animal Control | MFA | 11,852 | 11,852 | 6,383 | - | \$ 11,852 | \$ - |
| 052001 | Expense - Pound Maintenance | MOW | 800 | 800 | 1,527 | - | \$ 1,500 | \$ 700 |
| 052002 | Expense - Animal Control | MOW | 50,000 | 50,000 | 53,888 | - | \$ 83,000 | \$ 33,000 |
| 052 Total Animal Control - Operating Expenditure | | | \$ 62,652 | \$ 62,652 | \$ 61,799 | \$ - | \$ 96,352 | \$ 33,000 |
| 052 Animal Control - Operating Revenue | | | | | | | | |
| 052100 | Revenue - Fines & Penalties Animal Control | MFA | 200 | 200 | - | \$ 200 | \$ - | |
| 052101 | Revenue - Dog Registration Fees | MFA | 2,100 | 2,100 | 2,157 | \$ 2,100 | \$ - | - |
| 052102 | Revenue - Impounding Fees | MFA | 300 | 300 | 260 | \$ 300 | \$ - | |
| 052103 | Revenue - Cat Registration Fees | MFA | 200 | 200 | 20 | \$ 200 | \$ - | |
| 052104 | Revenue - Animal Control Grant Funding | MFA | - | - | - | \$ 8,000 | \$ 8,000 | 8,000 |
| 052 Total Animal Control - Operating Revenue | | | \$ 2,800 | \$ 2,800 | \$ 2,437 | \$ - | \$ 10,800 | \$ 8,000 |
| 053 Other Law, Order & Public Safety - Operating Expenditure | | | | | | | | |
| 053000 | Expense - Administration Allocation Other Law Order & | MFA | 9,736 | 9,736 | 5,243 | - | \$ 9,736 | \$ - |
| 053001 | Expense - Local Laws | CEO | 5,000 | 5,000 | 645 | - | \$ 5,000 | \$ - |
| 053002 | Expense - Community Safety | MFA | 1,000 | 1,000 | 1 | - | \$ 1,000 | \$ - |
| 053006 | Expense - Security | MOW | 2,500 | 2,500 | - | - | \$ - | \$ (2,500) |
| 053008 | Expense - Fines Enforcement Expenses | MFA | 1,000 | 1,000 | - | - | \$ 1,000 | \$ - |
| 053090 | Expense - Depreciation Other Law Order & Public Safety | MFA | 610 | 610 | 405 | - | \$ 610 | \$ - |
| 053 Total Other Law, Order & Public Safety - Operating Expenditure | | | \$ 19,846 | \$ 19,846 | \$ 6,295 | \$ - | \$ 17,346 | \$ (2,500) |
| 053 Other Law, Order & Public Safety - Operating Revenue | | | | | | | | |
| 053103 | Revenue - Infringements | MFA | 3,000 | 3,000 | 1,548 | \$ 3,000 | \$ - | - |
| 053 Total Other Law, Order & Public Safety - Operating Revenue | | | \$ 3,000 | \$ 3,000 | \$ 1,548 | \$ - | \$ 3,000 | \$ - |
| 05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE | | | \$ 534,347 | \$ 534,347 | \$ 377,486 | \$ 2,511 | \$ 633,716 | \$ 97,420 |
| 05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE | | | \$ 214,386 | \$ 214,386 | \$ 172,666 | \$ - | \$ 289,306 | \$ 74,920 |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|---|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 07 HEALTH | | | | | | | | |
| 074 Preventative Services - Administration & Inspection - Operating Expenditure | | | | | | | | |
| 074000 | Expense - Administration Allocation Preventative Servic | MFA | 27,514 | 27,514 | 14,818 | - | \$ 27,514 | \$ - |
| 074001 | Expense - Contract EHO | CEO | 13,000 | 13,000 | 1,696 | - | \$ 13,000 | \$ - |
| 074002 | Expense - Control Expenses Other | CEO | 500 | 500 | 473 | 810 | \$ 1,283 | \$ 783 |
| 074 Total Preventative Services - Administration & Inspection - Op | | | \$ 41,014 | \$ 41,014 | \$ 16,987 | \$ 810 | \$ 41,797 | \$ - |
| 074 Preventative Services - Administration & Inspection - Operating Revenue | | | | | | | | |
| 074102 | Revenue - Septic Permit To Use Fee | MFA | 900 | 900 | 215 | | \$ 900 | \$ - |
| 074 Total Preventative Services - Administration & Inspection - Op | | | \$ 900 | \$ 900 | \$ 215 | | \$ 900 | \$ - |
| 075 Preventative Services - Pest Control - Operating Expenditure | | | | | | | | |
| 075000 | Expense - Mosquito Control | MOW | 5,000 | 5,000 | 1,640 | - | \$ 5,000 | \$ - |
| 075 Total Preventative Services - Pest Control - Operating Expendit | | | \$ 5,000 | \$ 5,000 | \$ 1,640 | \$ - | \$ 5,000 | \$ - |
| 077 Other Health - Operating Expenditure | | | | | | | | |
| 077000 | Expense - Administration Allocation Other Health | MFA | 7,055 | 7,055 | 3,800 | - | \$ 7,055 | \$ - |
| 077001 | Expense - Cranbrook Medical Service | MFA | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - |
| 077004 | Expense - Frankland River Medical Service | MFA | 10,400 | 10,400 | 5,000 | - | \$ 10,400 | \$ - |
| 077 Total Other Health - Operating Expenditure | | | \$ 22,455 | \$ 22,455 | \$ 8,800 | \$ - | \$ 22,455 | \$ - |
| 077 Other Health - Operating Revenue | | | | | | | | |
| 077100 | Revenue - Food Act Registration | MFA | 100 | 100 | - | | \$ 100 | \$ - |
| 077 Total Other Health - Operating Revenue | | | \$ 100 | \$ 100 | \$ - | | \$ 100 | \$ - |
| 07 TOTAL HEALTH - OPERATING EXPENDITURE | | | \$ 68,469 | \$ 68,469 | \$ 27,427 | \$ 810 | \$ 69,252 | \$ - |
| 07 TOTAL HEALTH - OPERATING REVENUE | | | \$ 1,000 | \$ 1,000 | \$ 215 | | \$ 1,000 | \$ - |
| 08 EDUCATION & WELFARE | | | | | | | | |
| 082 Other Education - Operating Expenditure | | | | | | | | |
| 082000 | Expense - Administration Allocation Other Education | FA | 19,189 | 19,189 | 10,335 | - | \$ 19,189 | \$ - |
| 082002 | Expense - Youth Activities | CDO | 10,000 | 10,000 | 1,290 | - | \$ 1,290 | \$ (8,710) |
| 082003 | Expense - Leeuwin Adventures | CDO | 4,000 | 4,000 | 2,318 | - | \$ 2,318 | \$ (1,682) |
| 082004 | Expense - Community Activities | MFA | 5,000 | 5,000 | 240 | 320 | \$ 1,093 | \$ (3,907) |
| 082005 | Expense - Community Newsletters | MFA | 2,000 | 2,000 | 2,000 | - | \$ 2,000 | \$ - |
| 082 Total Other Education - Operating Expenditure | | | \$ 40,189 | \$ 40,189 | \$ 16,183 | \$ 320 | \$ 25,890 | \$ (12,617) |
| 082 Other Education - Operating Revenue | | | | | | | | |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|--------------|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 082101 Revenue - Youth Activities Funding | CDO | 1,000 | 1,000 | 200 | | \$ 200 | \$ (800) | |
| 082 Total Other Education - Operating Revenue | | \$ 1,000 | \$ 1,000 | \$ 200 | | \$ 200 | | \$ - |
| 084 Aged & Disabled - Senior Activities - Operating Expenditure | | | | | | | | |
| 084000 Expense - Administration Allocation Seniors Activities | MFA | 19,189 | 19,189 | 10,335 | - | \$ 19,189 | \$ - | |
| 084001 Expense - Seniors Activities | CDO | 2,000 | 2,000 | 617 | - | \$ 617 | \$ (1,383) | |
| 084 Total Aged & Disabled - Senior Activities - Operating Expenditure | | \$ 21,189 | \$ 21,189 | \$ 10,952 | \$ - | \$ 19,806 | | \$ - |
| 084 Aged & Disabled - Senior Activities - Operating Revenue | | | | | | | | |
| 084100 Revenue - Seniors Activities Funding | CDO | 1,000 | 1,000 | - | | \$ - | \$ (1,000) | |
| 084 Total Aged & Disabled - Senior Activities - Operating Revenue | | \$ 1,000 | \$ 1,000 | \$ - | | \$ - | | \$ - |
| 086 Other Welfare - Operating Expenditure | | | | | | | | |
| 086000 Expense - Administration Allocation Other Welfare | MFA | 10,865 | 10,865 | 5,851 | - | \$ 10,865 | \$ - | |
| 086002 Expense - Donations Other Welfare | CEO | 800 | 800 | - | - | \$ 800 | \$ - | |
| 086007 Expense - Smart Start Program | MFA | 25,000 | 25,000 | 12,500 | 12,500 | \$ 25,000 | \$ - | |
| 086090 Expense - Depreciation Other Welfare | MFA | 3,500 | 3,500 | 2,526 | - | \$ 3,500 | \$ - | |
| 086 Total Other Welfare - Operating Expenditure | | \$ 40,165 | \$ 40,165 | \$ 20,878 | \$ 12,500 | \$ 40,165 | | \$ - |
| 08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE | | \$ 101,543 | \$ 101,543 | \$ 48,012 | \$ 12,820 | \$ 85,861 | | \$ (12,617) |
| 08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE | | \$ 2,000 | \$ 2,000 | \$ 200 | | \$ 200 | | \$ - |
| 09 HOUSING | | | | | | | | |
| 091 Staff Housing - Operating Expenditure | | | | | | | | |
| 091000 Expense - Administration Allocation Staff Housing | MFA | 28,925 | 28,925 | 15,578 | - | \$ 28,925 | \$ - | |
| 091002 Expense - Staff Housing Utilities | MFA | 38,000 | 38,000 | 24,074 | - | \$ 38,000 | \$ - | |
| 091003 Expense - Staff Housing Building Maintenance Schedule | MFA | 25,900 | 25,900 | 13,980 | - | \$ 25,900 | \$ - | |
| 091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW R | MFA | 4,710 | 4,710 | 1,182 | - | \$ 4,710 | \$ - | |
| 091007 Expense - Cleanup of Housing Blocks | MFA | - | 20,000 | - | - | \$ - | \$ (20,000) | \$ (20,000) |
| 091091 Expense - Loss on Sale of Assets Staff Housing | MFA | 6,380 | 6,380 | 2,407 | - | \$ 6,380 | \$ - | |
| 091 Total Staff Housing - Operating Expenditure | | \$ 118,915 | \$ 138,915 | \$ 62,416 | \$ - | \$ 118,915 | | \$ (20,000) |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 091 Staff Housing - Operating Revenue | | | | | | | | |
| 091100 | Revenue - Staff Housing Rent | MFA | 61,000 | 61,000 | 41,431 | \$ 61,000 | \$ - | |
| 091101 | Revenue - Staff Housing Reimbursements | MFA | 4,000 | 4,000 | 1,825 | \$ 4,000 | \$ - | - |
| 091 Total Staff Housing - Operating Revenue | | | \$ 65,000 | \$ 65,000 | \$ 43,257 | \$ 65,000 | | \$ - |
| 092 Other Housing - Operating Expenditure | | | | | | | | |
| 092000 | Expense - Administration Allocation Other Housing | MFA | 6,632 | 6,632 | 3,572 | - \$ 6,632 | \$ - | |
| 092001 | Expense - Other Housing, GROH 9 Mason St Utilities | MFA | 2,500 | 2,500 | 1,814 | - \$ 2,500 | \$ - | |
| 092005 | Expense - Other Housing, GROH 9 Mason St Building M: | MFA | 2,000 | 2,000 | 461 | - \$ 2,000 | \$ - | |
| 092 Total Other Housing - Operating Expenditure | | | \$ 11,132 | \$ 11,132 | \$ 5,846 | \$ - | \$ 11,132 | \$ - |
| 092 Other Housing - Operating Revenue | | | | | | | | |
| 092100 | Revenue - 9 Mason St - GROH | MFA | 14,600 | 14,600 | 8,480 | \$ 14,600 | \$ - | |
| 092 Total Other Housing - Operating Revenue | | | \$ 14,600 | \$ 14,600 | \$ 8,480 | \$ 14,600 | | \$ - |
| 09 TOTAL HOUSING - OPERATING EXPENDITURE | | | \$ 130,047 | \$ 150,047 | \$ 68,262 | \$ - | \$ 130,047 | -\$ 20,000 |
| 09 TOTAL HOUSING - OPERATING REVENUE | | | \$ 79,600 | \$ 79,600 | \$ 51,737 | \$ 79,600 | | \$ - |
| 10 COMMUNITY AMENITIES | | | | | | | | |
| 101 Sanitation - Household Waste - Operating Expenditure | | | | | | | | |
| 101000 | Expense - Administration Allocation Household Waste | MOW | 16,367 | 16,367 | 8,815 | - \$ 16,367 | \$ - | |
| 101001 | Expense - Recycling Waste Collection | MOW | 26,500 | 26,500 | 16,140 | - \$ 26,500 | \$ - | |
| 101002 | Expense - Waste Site Maintenance | MOW | 175,000 | 175,000 | 103,773 | 6,264 \$ 175,000 | \$ - | |
| 101003 | Expense - Purchase of Bins | MOW | 500 | 500 | 324 | - \$ 500 | \$ - | |
| 101004 | Expense - Drum Muster | MOW | 3,500 | 3,500 | 394 | - \$ 3,500 | \$ - | |
| 101006 | Expense - Domestic Waste Collection | MFA | 31,500 | 31,500 | 18,816 | - \$ 31,500 | \$ - | |
| 101090 | Expense - Depreciation Household Waste | MFA | 2,492 | 2,492 | 1,648 | - \$ 2,492 | \$ - | |
| Total Sanitation - Household Waste - Operating Expenditure | | | \$ 255,859 | \$ 255,859 | \$ 149,910 | \$ 6,264 | \$ 255,859 | \$ - |
| 101 Sanitation - Household Waste - Operating Revenue | | | | | | | | |
| 101100 | Revenue - Recycling Removal Charges | MFA | 35,880 | 35,880 | 35,966 | \$ 35,880 | \$ - | - |
| 101101 | Revenue - Waste Removal Charges | MFA | 50,160 | 50,160 | 50,100 | \$ 50,160 | \$ - | - |
| 101102 | Revenue - Sale of Bins | MFA | 1,000 | 1,000 | 255 | \$ 1,000 | \$ - | |
| 101103 | Revenue - Drum Muster | MOW | 3,500 | 3,500 | 494 | \$ 3,500 | \$ - | |
| 101105 | Revenue - Sale of Waste Facility Passes | MFA | 400 | 400 | 232 | \$ 400 | \$ - | |
| 101 Total Sanitation - Household Waste - Operating Revenue | | | \$ 90,940 | \$ 90,940 | \$ 87,047 | \$ 90,940 | | \$ - |
| 102 Sanitation - Other - Operating Expenditure | | | | | | | | |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|---|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|-------------------------|------------------------------|
| 102000 | Expense - Administration Allocation Sanitation Other | MFA | 847 | 847 | 456 | - | \$ 847 | \$ - |
| 102002 | Expense - Street Bins | MOW | 16,000 | 16,000 | 13,342 | - | \$ 20,000 | \$ 4,000 |
| 102 Total Sanitation - Other - Operating Expenditure | | | \$ 16,847 | \$ 16,847 | \$ 13,798 | \$ - | \$ 20,847 | \$ 4,000 |
| 103 Sewerage - Operating Revenue | | | | | | | | |
| 103102 | Revenue - Septic Application Fees | MFA | 1,000 | 1,000 | 236 | | \$ 1,000 | \$ - |
| 103 Total Sewerage - Operating Revenue | | | \$ 1,000 | \$ 1,000 | \$ 236 | | \$ 1,000 | \$ - |
| 105 Protection Of Environment - Operating Expenditure | | | | | | | | |
| 105000 | Expense - Administration Allocation Protection Of Envir | MFA | 15,944 | 15,944 | 8,586 | - | \$ 15,944 | \$ - |
| 105001 | Expense - Gillamii Centre Funding | MFA | 60,000 | 60,000 | 60,000 | - | \$ 60,000 | \$ - |
| 105005 | Expense - Gillamii Centre Reimbursed Expenses | MFA | 6,000 | 6,000 | 2,960 | 1,104 | \$ 6,000 | \$ - |
| 105090 | Expense - Depreciation Protection of Environment | MFA | 12,646 | 12,646 | 8,677 | - | \$ 12,646 | \$ - |
| 105 Total Protection Of Environment - Operating Expenditure | | | \$ 94,590 | \$ 94,590 | \$ 80,222 | \$ 1,104 | \$ 94,590 | \$ - |
| 105 Protection Of Environment - Operating Revenue | | | | | | | | |
| 105101 | Revenue - Reimbursments Gillamii Centre | MFA | 6,000 | 6,000 | 2,867 | | \$ 6,000 | \$ - |
| 105 Total Protection Of Environment - Operating Revenue | | | \$ 6,000 | \$ 6,000 | \$ 2,867 | | \$ 6,000 | \$ - |
| 106 Town Planning & Regional Development - Operating Expenditure | | | | | | | | |
| 106000 | Expense - Administration Allocation TP & Regional Deve | MFA | 72,383 | 72,383 | 38,983 | - | \$ 72,383 | \$ - |
| 106001 | Expense - Town Planning Fees | CEO | 35,000 | 45,000 | 13,698 | 2,606 | \$ 45,000 | \$ - |
| 106 Total Town Planning & Regional Development - Operating Exp | | | \$ 107,383 | \$ 117,383 | \$ 52,681 | \$ 2,606 | \$ 117,383 | \$ - |
| 106 Town Planning & Regional Development - Operating Revenue | | | | | | | | |
| 106101 | Revenue - Application Fees (Town Planning) | MFA | 6,000 | 6,000 | 4,410 | | \$ 6,000 | \$ - |
| 106 Total Town Planning & Regional Development - Operating Rev | | | \$ 6,000 | \$ 6,000 | \$ 4,410 | | \$ 6,000 | \$ - |
| 107 Other Community Amenities - Operating Expenditure | | | | | | | | |
| 107000 | Expense - Administration Allocation Other Community / | MFA | 20,883 | 20,883 | 11,246 | - | \$ 20,883 | \$ - |
| 107001 | Expense - Public Conveniences | MOW | 40,000 | 40,000 | 33,962 | 669 | \$ 50,000 | \$ 10,000 |
| 107002 | Expense - Cemeteries | MOW | 20,000 | 20,000 | 10,139 | 636 | \$ 15,000 | \$ (5,000) |
| 107009 | Expense - Darwinia Units Reimbursed Expenses | MFA | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - |
| 107090 | Expense - Depreciation Other Community Amenities | MFA | 56,218 | 56,218 | 40,280 | - | \$ 56,218 | \$ - |
| 107 Total Other Community Amenities - Operating Expenditure | | | \$ 142,101 | \$ 142,101 | \$ 95,628 | \$ 1,305 | \$ 147,101 | \$ 5,000 |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 107 Other Community Amenities - Operating Revenue | | | | | | | | |
| 107101 | Revenue - Cemetery Fees | MFA | 1,000 | 1,000 | 1,033 | \$ 1,000 | \$ - | \$ - |
| 107103 | Revenue - Reimbursement Rest Bay Maintenance | MFA | 500 | 500 | - | \$ 500 | \$ - | \$ - |
| 107104 | Revenue - Reimbursement Darwinia | MOW | 5,000 | 5,000 | - | \$ 5,000 | \$ - | \$ - |
| 107 Total Other Community Amenities - Operating Revenue | | | \$ 6,500 | \$ 6,500 | \$ 1,033 | \$ 6,500 | | - |
| 10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE | | | \$ 616,780 | \$ 626,780 | \$ 392,239 | \$ 11,279 | \$ 635,780 | \$ 9,000 |
| 10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE | | | \$ 110,440 | \$ 110,440 | \$ 95,592 | \$ 110,440 | | \$ - |
| 11 RECREATION & CULTURE | | | | | | | | |
| 111 Public Halls & Civic Centres - Operating Expenditure | | | | | | | | |
| 111000 | Expense - Administration Allocation Public Halls & Civic | MFA | 69,844 | 69,844 | 37,615 | - | \$ 69,844 | \$ - |
| 111001 | Expense - Cranbrook Hall Operating | MFA | 10,000 | 10,000 | 7,065 | 53 | \$ 10,000 | \$ - |
| 111002 | Expense - Cranbrook Hall Building Maintenance Schedu | MFA | 4,000 | 4,000 | 1,726 | 786 | \$ 4,000 | \$ - |
| 111003 | Expense - Frankland River Hall Operating | MFA | 9,000 | 9,000 | 7,079 | - | \$ 9,000 | \$ - |
| 111004 | Expense - Frankland River Hall Building Maintenance Sc | MFA | 2,500 | 2,500 | 1,626 | 973 | \$ 2,500 | \$ - |
| 111007 | Expense - Frankland River Community Centre Operating | MFA | 20,000 | 20,000 | 13,686 | - | \$ 20,000 | \$ - |
| 111008 | Expense - Frankland River Community Centre Building M | MFA | 6,800 | 6,800 | 13,444 | 2,363 | \$ 6,800 | \$ - |
| 111010 | Expense - Other Halls | MFA | 5,000 | 5,000 | 4,708 | - | \$ 5,000 | \$ - |
| 111015 | Expense - Cranbrook Regional Community Hub | MFA | 36,600 | 36,600 | 23,771 | 1,463 | \$ 36,600 | \$ - |
| 111016 | Expense - Cranbrook Community Gym | MFA | 1,500 | 1,500 | 1,336 | - | \$ 1,500 | \$ - |
| 111090 | Expense - Depreciation Public Halls & Civic Centres | MFA | 129,188 | 129,188 | 82,720 | - | \$ 129,188 | \$ - |
| 111 Total Public Halls & Civic Centres - Operating Expenditure | | | \$ 294,432 | \$ 294,432 | \$ 194,776 | \$ 5,638 | \$ 294,432 | \$ - |
| 111 Public Halls & Civic Centres - Operating Revenue | | | | | | | | |
| 111101 | Revenue - Cranbrook Hall | MFA | 1,000 | 1,000 | 518 | | \$ 1,000 | \$ - |
| 111102 | Revenue - Frankland River Hall | MFA | 500 | 500 | 964 | | \$ 500 | \$ - |
| 111104 | Revenue - Frankland River Community Centre | MFA | 1,700 | 1,700 | 1,841 | | \$ 1,700 | \$ - |
| 111105 | Revenue - Reimbursement Halls | MFA | 300 | 300 | 57 | | \$ 300 | \$ - |
| 111107 | Revenue - Cranbrook Regional Community Hub | MFA | 2,500 | 2,500 | 2,095 | | \$ 2,500 | \$ - |
| 111108 | Revenue - Gym Memberships | MFA | 5,000 | 5,000 | 2,545 | | \$ 5,000 | \$ - |
| 111 Total Public Halls & Civic Centres - Operating Revenue | | | \$ 11,000 | \$ 11,000 | \$ 8,020 | | \$ 11,000 | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|
| 112 Swimming Areas and Beaches - Operating Expenditure | | | | | | | | |
| 112000 | Expense - Administration Allocation Swimming Areas ar | MFA | 12,981 | 12,981 | 6,991 | - | \$ 12,981 | \$ - |
| 112001 | Expense - Lakes Upgrade Plan | MOW | - | 25,000 | - | 21,727 | \$ 25,000 | \$ - |
| 112002 | Expense - Lake Maintenance & Operating | MOW | 35,000 | 35,000 | 29,004 | 173 | \$ 45,000 | \$ 10,000 |
| 112090 | Expense - Depreciation Swimming Areas and Beaches | MFA | 4,220 | 4,220 | 2,640 | - | \$ 4,220 | \$ - |
| 112 Total Swimming Areas and Beaches - Operating Expenditure | | | \$ 52,201 | \$ 77,201 | \$ 38,636 | \$ 21,900 | \$ 87,201 | \$ 10,000 |
| 112 Swimming Areas and Beaches - Operating Revenue | | | | | | | | |
| 112102 | Revenue - Lake Site Fees | MOW | 1,000 | 1,000 | 2,600 | | \$ 1,000 | \$ - |
| 112 Total Swimming Areas and Beaches - Operating Revenue | | | \$ 1,000 | \$ 1,000 | \$ 2,600 | | \$ 1,000 | \$ - |
| 113 Other Recreation & Sport - Operating Expenditure | | | | | | | | |
| 113000 | Expense - Administration Allocation Other Recreation & | MFA | 37,532 | 37,532 | 20,213 | - | \$ 37,532 | \$ - |
| 113001 | Expense - Cranbrook Parks and Gardens | MOW | 205,000 | 205,000 | 125,677 | - | \$ 199,774 | \$ (5,226) |
| 113002 | Expense - Frankland River Parks and Gardens | MOW | 105,000 | 105,000 | 47,582 | - | \$ 105,000 | \$ - |
| 113003 | Expense - Tenterden Parks and Gardens | MOW | 12,000 | 12,000 | 9,649 | - | \$ 12,000 | \$ - |
| 113004 | Expense - Frederick Square Operating | MOW | 65,000 | 65,000 | 47,150 | 473 | \$ 65,000 | \$ - |
| 113007 | Expense - Horse Paddocks | MOW | 4,000 | 4,000 | 4,766 | - | \$ 5,000 | \$ 1,000 |
| 113012 | Expense - Frankland River Recreation Operating | MFA | 45,000 | 45,000 | 18,351 | 200 | \$ 40,000 | \$ (5,000) |
| 113016 | Expense - Regional Trails Master Plan | CDO | 5,000 | 5,000 | 6,000 | - | \$ 6,000 | \$ 1,000 |
| 113020 | Expense - Community Grant Round | CDO | 20,000 | 20,000 | 20,000 | - | \$ 20,000 | \$ - |
| 113090 | Expense - Depreciation Other Recreation & Sport | MOW | 90,400 | 90,400 | 59,809 | - | \$ 90,400 | \$ - |
| 113 Total Other Recreation & Sport - Operating Expenditure | | | \$ 588,932 | \$ 588,932 | \$ 359,199 | \$ 673 | \$ 580,706 | \$ (5,226) |
| 113 Other Recreation & Sport - Operating Revenue | | | | | | | | |
| 113102 | Revenue - Horse Paddock Charges | MFA | 3,000 | 3,000 | 2,400 | | \$ 3,000 | \$ - |
| 113104 | Revenue - Asset Replacement Fund - FR Bowling Green | MFA | 5,000 | 5,000 | 4,000 | | \$ 5,000 | \$ - |
| 113105 | Revenue - Asset Replacement Fund - CB Bowling Green | MFA | 5,000 | 5,000 | 4,000 | | \$ 5,000 | \$ - |
| 113108 | Revenue - Lease of Frederick Square | MFA | 2,000 | 2,000 | 1,500 | | \$ 2,000 | \$ - |
| 113 Total Other Recreation & Sport - Operating Revenue | | | \$ 15,000 | \$ 15,000 | \$ 11,900 | | \$ 15,000 | \$ - |
| 115 Libraries - Operating Expenditure | | | | | | | | |
| 115000 | Expense - Administration Allocation Library | MFA | 12,417 | 12,417 | 6,687 | - | \$ 12,417 | \$ - |
| 115001 | Expense - Frankland River Library | MFA | 40,000 | 40,000 | 38,813 | - | \$ 40,000 | \$ - |
| 115007 | Expense - Cranbrook Library | MFA | 13,000 | 13,000 | 12,168 | - | \$ 13,000 | \$ - |
| 115 Total Libraries - Operating Expenditure | | | \$ 65,417 | \$ 65,417 | \$ 57,668 | \$ - | \$ 65,417 | \$ - |
| 115 Libraries - Operating Revenue | | | | | | | | |
| 115101 | Revenue - Library Reimbursements | MFA | 6,000 | 6,000 | 3,874 | | \$ 6,000 | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|--|--------------------------|--------------------------|---------------------|---------------------|---------------------------|----------------------|---------------------------|
| 115 Total Libraries - Operating Revenue | | \$ 6,000 | \$ 6,000 | \$ 3,874 | | \$ 6,000 | | \$ - |
| 116 Other Culture - Operating Expenditure | | | | | | | | |
| 116000 | Expense - Administration Allocation Other Culture | MFA | 10,582 | 10,582 | 5,699 | - | \$ 10,582 | \$ - |
| 116002 | Expense - Cranbrook Museum | MOW | 3,100 | 3,100 | 2,094 | 391 | \$ 3,100 | \$ - |
| 116003 | Expense - Maintenance Old Post Office Frankland River | MOW | 2,500 | 2,500 | 164 | 273 | \$ 2,500 | \$ - |
| 116006 | Expense - ANZAC | CEO | 500 | 500 | 145 | - | \$ 500 | \$ - |
| 116090 | Expense - Depreciation Other Culture | MFA | 1,270 | 1,270 | 845 | - | \$ 1,270 | \$ - |
| 116 Total Other Culture - Operating Expenditure | | | \$ 17,952 | \$ 17,952 | \$ 8,948 | \$ 664 | \$ 17,952 | \$ - |
| 116 Other Culture - Operating Revenue | | | | | | | | |
| 116101 | Revenue - Sale of History Books | MFA | 200 | 200 | 82 | | \$ 200 | \$ - |
| 116102 | Revenue - Sale of ANZAC Book | MFA | 600 | 600 | 95 | | \$ 600 | \$ - |
| 116 Total Other Culture - Operating Revenue | | | \$ 800 | \$ 800 | \$ 177 | | \$ 800 | \$ - |
| 11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE | | | \$ 1,018,934 | \$ 1,043,934 | \$ 659,227 | \$ 28,874 | \$ 1,045,708 | \$ 4,774 |
| 11 TOTAL RECREATION & CULTURE - OPERATING REVENUE | | | \$ 33,800 | \$ 33,800 | \$ 26,571 | | \$ 33,800 | \$ - |
| 12 TRANSPORT | | | | | | | | |
| 122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure | | | | | | | | |
| 122000 | Expense - Administration Allocation Streets, Roads, Bric | MFA | 79,015 | 79,015 | 42,554 | - | \$ 79,015 | \$ - |
| 122001 | Expense - Street Lighting | MFA | 17,000 | 17,000 | 11,790 | - | \$ 17,000 | \$ - |
| 122002 | Expense - Road Maintenance | MOW | 1,000,000 | 1,000,000 | 752,323 | 7,100 | \$ 1,050,000 | \$ 50,000 |
| 122003 | Expense - Depot Maintenance | MOW | 55,000 | 55,000 | 35,962 | 717 | \$ 45,000 | \$ (10,000) |
| 122007 | Expense - RAMM | MOW | 11,500 | 11,500 | 9,950 | - | \$ 9,950 | \$ (1,550) |
| 122013 | Expense - Transport Planning | MFA | 20,000 | 20,000 | - | 5,000 | \$ 20,000 | \$ - |
| 122014 | Expense - Streetscape / Townscape | MFA | 30,000 | 30,000 | 1,000 | 26,960 | \$ 30,000 | \$ - |
| 122016 | Expense - Insurance on Bridges | MFA | 41,500 | 41,500 | 41,549 | - | \$ 41,549 | \$ 49 |
| 122090 | Expense - Depreciation Streets, Roads, Bridges & Depot | MFA | 1,250,700 | 1,250,700 | 881,953 | - | \$ 1,250,700 | \$ - |
| 122091 | Expense - Loss on Sale of Assets Transport | MFA | 47,600 | 47,600 | 484 | - | \$ 47,600 | \$ - |
| 122 Total Streets Roads Bridges & Depot Maintenance - Operating | | | \$ 2,552,315 | \$ 2,552,315 | \$ 1,777,566 | \$ 39,777 | \$ 2,590,814 | \$ 38,450 |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|---|-----------------------------|-----------------------------|---------------------|---------------------|------------------------------|----------------------|---------------------------|
| 122 Streets Roads Bridges & Depot Maintenance - Operating Revenue | | | | | | | | |
| 122101 | Revenue - MRWA Streetlighting Contribution | MFA | 1,680 | 1,680 | - | \$ 1,680 | \$ - | |
| 122102 | Revenue - Grant - MRWA Direct Grants | MFA | 168,377 | 168,377 | 168,377 | \$ 168,377 | \$ - | |
| 122199 | Revenue - Profit on Sale of Assets Transport | MFA | 22,000 | 22,000 | 36,090 | \$ 22,000 | \$ - | |
| 122 Total Streets Roads Bridges & Depot Maintenance - Operating | | | \$ 192,057 | \$ 192,057 | \$ 204,467 | \$ 192,057 | | \$ - |
| 125 Traffic Control - Operating Expenditure | | | | | | | | |
| 125000 | Expense - Administration Allocation Traffic Control | MFA | 53,335 | 53,335 | 28,724 | - \$ 53,335 | \$ - | |
| 125001 | Expense - DoT Licensing Expenses | MFA | 1,000 | 1,000 | 1,150 | - \$ 1,150 | \$ 150 | |
| 125002 | Expense - DoT Licensing Employee Expenses | MFA | 56,600 | 56,600 | 18,474 | - \$ 56,600 | \$ - | |
| 125 Total Traffic Control - Operating Expenditure | | | \$ 110,935 | \$ 110,935 | \$ 48,348 | \$ - \$ 111,085 | | \$ - |
| 125 Traffic Control - Operating Revenue | | | | | | | | |
| 125100 | Revenue - DoT Licensing Commission | MFA | 13,200 | 13,200 | 7,610 | \$ 13,200 | \$ - | |
| 125101 | Revenue - DoT Licensing Reimbursements | MFA | 1,000 | 1,000 | 1,447 | \$ 1,000 | \$ - | |
| 125 Total Traffic Control - Operating Revenue | | | \$ 14,200 | \$ 14,200 | \$ 9,057 | \$ 14,200 | | \$ - |
| 126 Aerodromes - Operating Expenditure | | | | | | | | |
| 126000 | Expense - Airstrip Maintenance | MOW | 7,000 | 7,000 | 4,371 | - \$ 7,000 | \$ - | |
| 126 Total Aerodromes - Operating Expenditure | | | \$ 7,000 | \$ 7,000 | \$ 4,371 | \$ - \$ 7,000 | | \$ - |
| 12 TOTAL TRANSPORT - OPERATING EXPENDITURE | | | \$ 2,670,250 | \$ 2,670,250 | \$ 1,830,285 | \$ 39,777 | \$ 2,708,898 | \$ 38,450 |
| 12 TOTAL TRANSPORT - OPERATING REVENUE | | | \$ 206,257 | \$ 206,257 | \$ 213,524 | \$ 206,257 | | \$ - |
| 13 ECONOMIC SERVICES | | | | | | | | |
| 131 Rural Services - Operating Expenditure | | | | | | | | |
| 131003 | Expense - Vermin Control (Donation to Feral Pig Eradica | CEO | 1,500 | 1,500 | - | - \$ 1,500 | \$ - | |
| 131004 | Expense - Drought Relief | MOW | 2,500 | 2,500 | 1,089 | - \$ 2,500 | \$ - | \$ - |
| 131 Total Rural Services - Operating Expenditure | | | \$ 4,000 | \$ 4,000 | \$ 1,089 | \$ - \$ 4,000 | | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|---|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|
| 132 Tourism & Area Promotion - Operating Expenditure | | | | | | | | |
| 132000 | Expense - Administration Allocation Tourism & Area Pr | MFA | 65,187 | 65,187 | 35,107 | - | \$ 65,187 | \$ - |
| 132002 | Expense - Cranbrook Caravan Park | MOW | 90,000 | 90,000 | 68,055 | 2,440 | \$ 100,000 | \$ 10,000 |
| 132004 | Expense - Frankland River Caravan Park | MOW | 40,000 | 40,000 | 44,647 | 1,841 | \$ 50,000 | \$ 10,000 |
| 132005 | Expense - Area Promotion Donations | MFA | 1,000 | 1,000 | 1,000 | 1,000 | \$ 1,000 | \$ - |
| 132008 | Expense - Tourism & Area Promotion | CDO | 10,000 | 10,000 | 573 | 2,636 | \$ 2,636 | \$ (7,364) |
| 132010 | Expense - Purchase of Promotional Items | CDO | 1,500 | 1,500 | 755 | - | \$ 1,500 | \$ - |
| 132012 | Expense - Area Promotion Memberships | CDO | 11,000 | 11,000 | 11,000 | - | \$ 11,000 | \$ - |
| 132014 | Expense - CBH Accommodation Unit Shared Expenses | MOW | 10,000 | 10,000 | 1,926 | - | \$ 10,000 | \$ - |
| 132015 | Expense - CBH Accommodation Unit Profit Share Payme | MOW | 10,000 | 10,000 | - | - | \$ 10,000 | \$ - |
| 132016 | Expense - Reimbursed Expenses Only (CBH Units) | MOW | 20,000 | 20,000 | 13,142 | 636 | \$ 20,000 | \$ - |
| 132018 | Expense - Caravan Park Mapping/Plans | MOW | - | 34,453 | - | 30,000 | \$ 34,453 | \$ - |
| 132020 | Expense - Community Assistance Donation (CB Show Pr | MOW | 5,000 | 5,000 | - | - | \$ 5,000 | \$ - |
| 132090 | Expense - Depreciation Tourism & Area Promotion | MFA | 28,000 | 28,000 | 17,557 | - | \$ 28,000 | \$ - |
| 132 Total Tourism & Area Promotion - Operating Expenditure | | | \$ 291,687 | \$ 326,140 | \$ 193,762 | \$ 38,554 | \$ 338,776 | \$ 12,636 |
| 132 Tourism & Area Promotion - Operating Revenue | | | | | | | | |
| 132101 | Revenue - Cranbrook Caravan Park Charges | MOW | 65,000 | 65,000 | 71,779 | - | \$ 80,000 | \$ 15,000 |
| 132102 | Revenue - Frankland River Caravan Park Charges | MOW | 35,000 | 35,000 | 23,829 | - | \$ 35,000 | \$ - |
| 132105 | Revenue - Sale of Promotional Products | MFA | 1,000 | 1,000 | 138 | - | \$ 1,000 | \$ - |
| 132108 | Revenue - CBH Accommodation Unit Revenue | MOW | 25,000 | 25,000 | 3,750 | - | \$ 25,000 | \$ - |
| 132109 | Revenue - Reimbursed Revenue Only (CBH Units) | MOW | 20,000 | 20,000 | 12,973 | - | \$ 20,000 | \$ - |
| 132111 | Revenue - RV Park | MOW | 100 | 100 | 132 | - | \$ 132 | \$ 32 |
| 132 Total Tourism & Area Promotion - Operating Revenue | | | \$ 146,100 | \$ 146,100 | \$ 112,601 | \$ - | \$ 161,132 | \$ 15,000 |
| 133 Building Control - Operating Expenditure | | | | | | | | |
| 133000 | Expense - Administration Allocation Building Control | MFA | 27,937 | 27,937 | 15,046 | - | \$ 27,937 | \$ - |
| 133001 | Expense - Contract Building Surveyor | CEO | 30,000 | 30,000 | 4,940 | - | \$ 4,940 | \$ (25,060) |
| 133010 | Expense - Building Surveyor Employee Expenses | CEO | - | - | 130 | - | \$ 10,000 | \$ 10,000 |
| 133011 | Expense - Building Surveyor Vehicle & Other Expenses | CEO | - | - | - | - | \$ - | \$ - |
| 133 Total Building Control - Operating Expenditure | | | \$ 57,937 | \$ 57,937 | \$ 20,116 | \$ - | \$ 42,877 | \$ (15,060) |
| 133 Building Control - Operating Revenue | | | | | | | | |
| 133100 | Revenue - Building Permits | MFA | 7,500 | 7,500 | 105 | - | \$ 7,500 | \$ - |
| 133101 | Revenue - BCITF Commissions | MFA | 50 | 50 | - | - | \$ 50 | \$ - |
| 133102 | Revenue - BSL Commissions | MFA | 130 | 130 | 5 | - | \$ 130 | \$ - |
| 133 Total Building Control - Operating Revenue | | | \$ 7,680 | \$ 7,680 | \$ 110 | \$ - | \$ 7,680 | \$ - |
| 136 Other Economic Services - Operating Expenditure | | | | | | | | |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|--|--|--------------------------|--------------------------|-------------------|-------------------|---------------------------|----------------------|---------------------------|
| 136000 | Expense - Administration Allocation Other Economic Se | MFA | 143,920 | 143,920 | 77,510 | - | \$ 143,920 | \$ - |
| 136002 | Expense - Water Supplies Standpipes | MOW | 2,000 | 2,000 | 865 | - | \$ 2,000 | \$ - |
| 136009 | Expense - CB Community Bus Expenses | MOW | 1,000 | 1,000 | 308 | - | \$ 1,000 | \$ - |
| 136010 | Expense - FR Community Bus Expenses | MOW | 1,000 | 1,000 | 160 | - | \$ 1,000 | \$ - |
| 136090 | Expense - Depreciation Other Economic Services | MOW | 6,500 | 6,500 | 1,931 | - | \$ 6,500 | \$ - |
| 136 Total Other Economic Services - Operating Expenditure | | | \$ 154,420 | \$ 154,420 | \$ 80,773 | \$ - | \$ 154,420 | \$ - |
| 136 Other Economic Services - Operating Revenue | | | | | | | | |
| 136100 | Revenue - Standpipe Water Charges | MFA | 1,000 | 1,000 | - | \$ 1,000 | \$ - | - |
| 136106 | Revenue - Cranbrook Community Bus Hire | MOW | 2,000 | 2,000 | 1,980 | \$ 2,000 | \$ - | - |
| 136107 | Revenue - Frankland River Community Bus Hire | MOW | 1,500 | 1,500 | 1,023 | \$ 1,500 | \$ - | - |
| 136 Total Other Economic Services - Operating Revenue | | | \$ 4,500 | \$ 4,500 | \$ 3,003 | \$ 4,500 | | \$ - |
| 13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE | | | \$ 508,044 | \$ 542,497 | \$ 295,740 | \$ 38,554 | \$ 540,073 | \$ (2,424) |
| 13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE | | | \$ 158,280 | \$ 158,280 | \$ 115,714 | \$ - | \$ 173,312 | \$ 15,000 |
| 14 OTHER PROPERTY & SERVICES | | | | | | | | |
| 141 Private Works - Operating Expenditure | | | | | | | | |
| 141000 | Expense - Administration Allocation Private Works | MFA | 12,276 | 12,276 | 6,611 | - | \$ 12,276 | \$ - |
| 141001 | Expense - Private Works | MOW | 25,000 | 25,000 | 5,766 | - | \$ 25,000 | \$ - |
| 141 Total Private Works - Operating Expenditure | | | \$ 37,276 | \$ 37,276 | \$ 12,377 | \$ - | \$ 37,276 | \$ - |
| 141 Private Works - Operating Revenue | | | | | | | | |
| 141100 | Revenue - Private Works Income | MOW | 35,000 | 35,000 | 5,990 | \$ 35,000 | \$ - | - |
| 141 Total Private Works - Operating Revenue | | | \$ 35,000 | \$ 35,000 | \$ 5,990 | \$ 35,000 | | \$ - |
| 142 Public Works Overheads - Operating Expenditure | | | | | | | | |
| 142000 | Expense - Administration Allocation Public Works Overl | MFA | 116,547 | 116,547 | 62,768 | - | \$ 116,547 | \$ - |
| 142001 | Expense - Sick Leave - Works Staff | MFA | 40,000 | 40,000 | 22,547 | - | \$ 40,000 | \$ - |
| 142002 | Expense - Annual Leave - Works Staff | MFA | 93,000 | 93,000 | 38,104 | - | \$ 93,000 | \$ - |
| 142003 | Expense - Long Service Leave - Works Staff | MFA | 41,000 | 41,000 | - | - | \$ 41,000 | \$ - |
| 142004 | Expense - Protective Clothing - Works Staff | MOW | 6,000 | 6,000 | 6,327 | 400 | \$ 6,000 | \$ - |
| 142005 | Expense - Allowances - Works Staff | MFA | 10,000 | 10,000 | 10,720 | - | \$ 10,720 | \$ 720 |
| 142008 | Expense - Engineering Professional Services | MOW | 5,000 | 5,000 | - | 2,500 | \$ - | \$ (5,000) |
| 142009 | Expense - Workers Compensation Insurance - Works St | MFA | 42,400 | 42,400 | 47,155 | - | \$ 47,155 | \$ 4,755 |
| 142011 | Expense - Safety & Risk Management | CEO | 20,000 | 20,000 | 13,674 | - | \$ 20,000 | \$ - |
| 142012 | Expense - Staff Training - Works Staff | MOW | 30,000 | 30,000 | 11,769 | 200 | \$ 20,000 | \$ (10,000) |
| 142014 | Expense - Public Holiday - Works Staff | MFA | 48,700 | 48,700 | 28,926 | - | \$ 48,700 | \$ - |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--|--------------------------|--------------------------|------------------|--------------------|---------------------------|----------------------|---------------------------|
| 142015 | Expense - Engineering Software | MFA | 1,000 | 1,000 | 650 | - | \$ 1,000 | \$ - |
| 142016 | Expense - Unallocated Wages - Works Staff | MOW | - | - | 157 | - | \$ - | \$ - |
| 142017 | Expense - Wages for Meetings - Works Staff | MOW | 25,000 | 25,000 | 10,917 | - | \$ 25,000 | \$ - |
| 142019 | Expense - Housing Allowance - Works Staff | MFA | 26,600 | 26,600 | 17,644 | - | \$ 26,600 | \$ - |
| 142020 | Expense - Works Employee Expenses | MFA | 400,000 | 400,000 | 227,143 | - | \$ 400,000 | \$ - |
| 142022 | Expense - Advertising Public Works Overheads | MFA | 2,000 | 2,000 | 8 | - | \$ 2,000 | \$ - |
| 142024 | Expense - Uniform Allowance - Works Staff | MFA | 7,700 | 7,700 | 6,959 | 709 | \$ 7,700 | \$ - |
| 142026 | Expense - Works Telephones & Allowance | MOW | 5,000 | 5,000 | 1,427 | - | \$ 5,000 | \$ - |
| 142029 | Expense - Works Staff Conference | MOW | 7,000 | 7,000 | 6,590 | 570 | \$ 7,000 | \$ - |
| 142090 | Expense - Depreciation Public Works Overheads | MFA | 73,920 | 73,920 | 49,800 | - | \$ 73,920 | \$ - |
| 142099 | Expense - Overheads Allocated to Works | MOW | (1,000,867) | (1,000,867) | (601,053) | - | \$ (1,000,867) | \$ - |
| 142 Total Public Works Overheads - Operating Expenditure | | | \$ - | \$ - | \$ (37,770) | \$ 4,379 | \$ (9,525) | \$ (15,000) |
| 142 Public Works Overheads - Operating Revenue | | | | | | | | |
| 142100 | Revenue - Reimbursements Public Works Overheads | MFA | 3,500 | 3,500 | 158 | - | \$ 3,500 | \$ - |
| 142102 | Revenue - Staff Training Funding/Reimbursements | MFA | 500 | 500 | - | - | \$ 500 | \$ - |
| 142103 | Revenue - Self Insurance Bonus Pool | MFA | 500 | 500 | - | - | \$ 500 | \$ - |
| 142 Total Public Works Overheads - Operating Revenue | | | \$ 4,500 | \$ 4,500 | \$ 158 | | \$ 4,500 | \$ - |
| 143 Plant Operation Costs - Operating Expenditure | | | | | | | | |
| 143000 | Expense - Administration Allocation Plant Operation Co | MFA | 61,378 | 61,378 | 33,056 | - | \$ 61,378 | \$ - |
| 143001 | Expense - Fuel & Oils | MOW | 160,000 | 160,000 | 116,219 | - | \$ 160,000 | \$ - |
| 143003 | Expense - Parts & Repairs | MOW | 180,000 | 180,000 | 132,410 | 13,519 | \$ 180,000 | \$ - |
| 143004 | Expense - Depot Plant Maintenance | MOW | 40,000 | 40,000 | 35,427 | - | \$ 50,000 | \$ 10,000 |
| 143005 | Expense - Insurances & Licences - Plant | MFA | 42,000 | 42,000 | 19,998 | - | \$ 42,000 | \$ - |
| 143014 | Expense - Floating Plant and Loose Tools | MOW | 15,000 | 15,000 | 12,574 | 4,532 | \$ 15,000 | \$ - |
| 143090 | Expense - Depreciation - Plant | MFA | 370,000 | 370,000 | 256,540 | - | \$ 370,000 | \$ - |
| 143099 | Expense - Plant Operation Costs Allocated to Works | MFA | (868,378) | (868,378) | (527,810) | - | \$ (868,378) | \$ - |
| 143 Total Plant Operation Costs - Operating Expenditure | | | \$ - | \$ - | \$ 78,413 | \$ 18,051 | \$ 10,000 | \$ 10,000 |

8. OPERATING

| | Resp Officer | Adopted Budget 30-Jun-22 | Current Budget 30-Jun-22 | Actual 28-Feb-22 | Order 28-Feb-22 | Projected Total 28-Feb-22 | Variance From Budget | Proposed Budget Amendment |
|---|--------------|-----------------------------|-----------------------------|---------------------|--------------------|------------------------------|----------------------|---------------------------|
| 143 Plant Operation Costs - Operating Revenue | | | | | | | | |
| 143100 | MOW | 100 | 100 | - | | \$ 100 | \$ - | |
| 143102 | MFA | 2,000 | 2,000 | 4,973 | | \$ 5,000 | \$ 3,000 | |
| 143 Total Plant Operation Costs - Operating Revenue | | \$ 2,100 | \$ 2,100 | \$ 4,973 | | \$ 5,100 | | \$ - |
| 144 Stock Fuels & Oils - Operating Revenue | | | | | | | | |
| 144100 | MFA | 37,000 | 37,000 | 16,442 | | \$ 37,000 | \$ - | |
| 144 Total Stock Fuels & Oils - Operating Revenue | | \$ 37,000 | \$ 37,000 | \$ 16,442 | | \$ 37,000 | | \$ - |
| 146 Salaries & Wages - Operating Expenditure | | | | | | | | |
| 146000 | MFA | 2,200,000 | 2,200,000 | 1,364,840 | - | \$ 2,200,000 | \$ - | |
| 146001 | MFA | (2,200,000) | (2,200,000) | (1,364,840) | - | \$ (2,200,000) | \$ - | |
| 146002 | MFA | 5,000 | 5,000 | 16,879 | - | \$ 5,000 | \$ - | |
| 146 Total Salaries & Wages - Operating Expenditure | | \$ 5,000 | \$ 5,000 | \$ 16,879 | \$ - | \$ 5,000 | | \$ - |
| 146 Salaries & Wages - Operating Revenue | | | | | | | | |
| 146100 | MFA | 5,000 | 5,000 | 17,702 | | \$ 5,000 | \$ - | |
| 146 Total Salaries & Wages - Operating Revenue | | \$ 5,000 | \$ 5,000 | \$ 17,702 | | \$ 5,000 | | \$ - |
| 147 Unclassified - Operating Expenditure | | | | | | | | |
| 147000 | MFA | 4,515 | 4,515 | 2,432 | - | \$ 4,515 | \$ - | |
| 147001 | MFA | 1,000 | 1,000 | 312 | - | \$ 1,000 | \$ - | |
| 147005 | CEO | 3,000 | 3,000 | 1,205 | - | \$ 3,000 | \$ - | |
| 147 Total Unclassified - Operating Expenditure | | \$ 8,515 | \$ 8,515 | \$ 3,949 | \$ - | \$ 8,515 | | \$ - |
| 147 Unclassified - Operating Revenue | | | | | | | | |
| 147101 | MFA | 1,000 | 1,000 | 820 | | \$ 1,000 | \$ - | |
| 147 Total Unclassified - Operating Revenue | | \$ 1,000 | \$ 1,000 | \$ 820 | | \$ 1,000 | | \$ - |
| 14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE | | \$ 50,791 | \$ 50,791 | \$ 73,848 | \$ 22,430 | \$ 51,266 | \$ - | \$ (5,000) |
| 14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE | | \$ 84,600 | \$ 84,600 | \$ 46,084 | \$ - | \$ 87,600 | | \$ - |
| TOTAL OPERATING EXPENDITURE | | \$6,349,213 | \$6,438,666 | \$4,164,423 | \$232,207 | \$6,535,729 | | \$ 89,603 |
| TOTAL OPERATING REVENUE | | \$4,330,436 | \$4,485,197 | \$4,089,214 | | \$4,589,784 | | \$ 89,920 |