

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2022

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2022

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2022
Prepared by: Finance Administration Officer
Reviewed by: Manager Finance and Administration

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

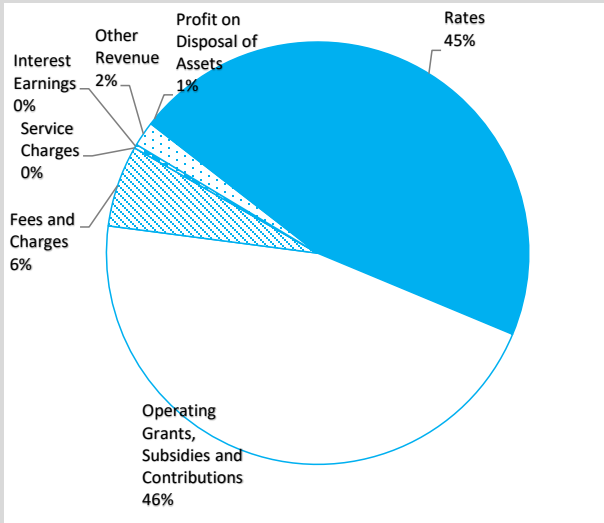
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

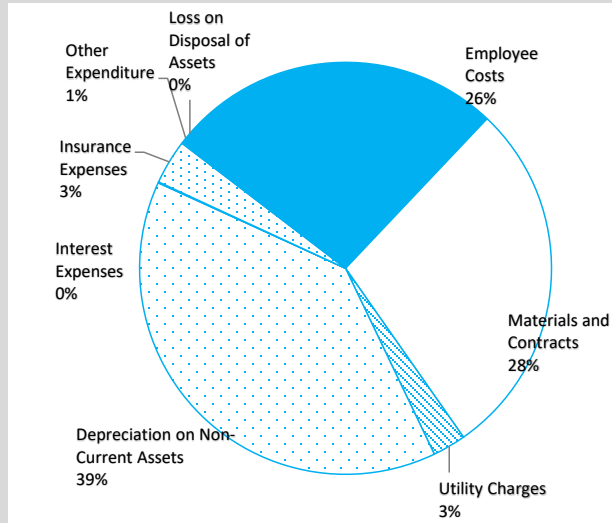
ROUNDING OFF FIGURES

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

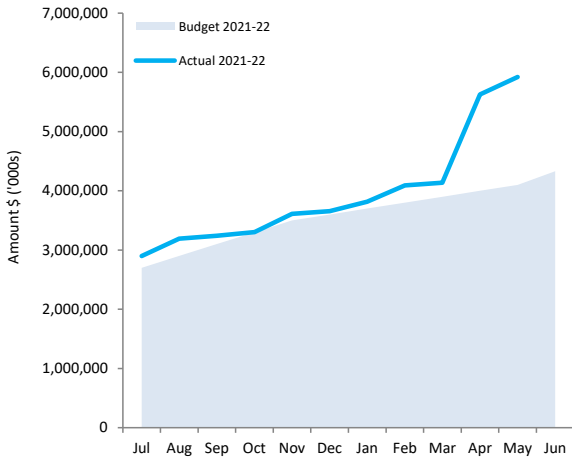
OPERATING REVENUE



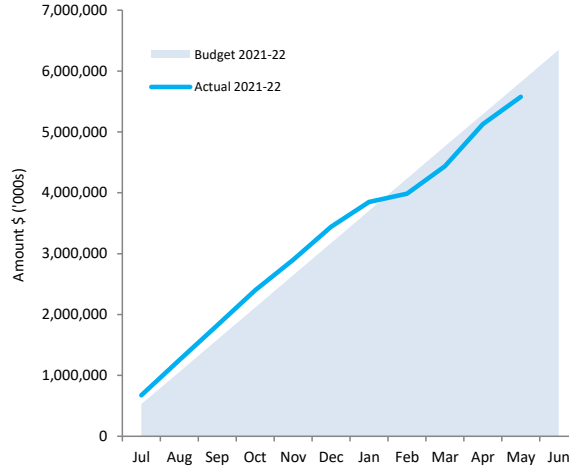
OPERATING EXPENSES



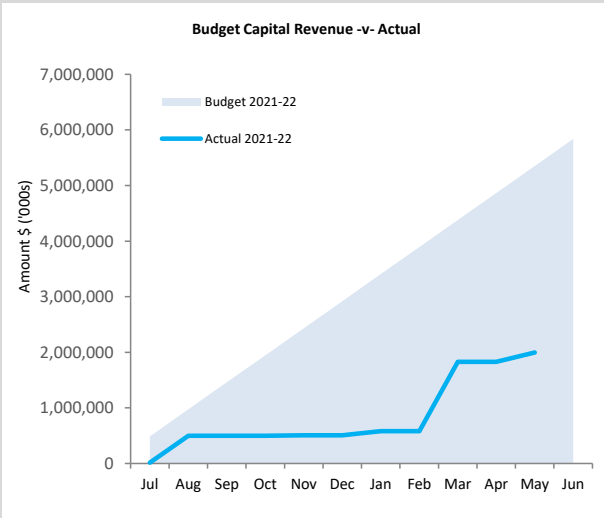
Budget Operating Revenues -v- Actual



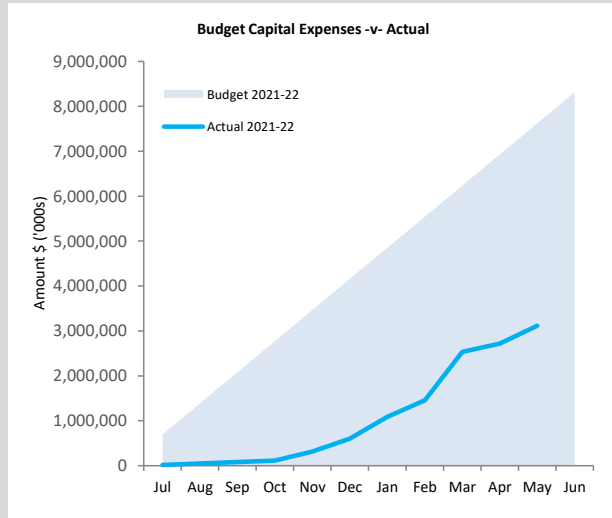
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2022**

STATUTORY REPORTING PROGRAMS

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	838,508	838,508	838,508	0	0.00%	
Revenue from operating activities							
Governance		22,206	20,317	31,605	11,288	55.56%	▲
General Purpose Funding		3,572,628	3,569,184	4,999,844	1,430,660	40.08%	▲
Law, Order and Public Safety		289,306	258,371	236,454	(21,917)	(8.48%)	
Health		1,000	913	215	(698)	(76.45%)	
Education and Welfare		2,000	1,826	200	(1,626)	(89.05%)	
Housing		79,600	72,952	68,339	(4,613)	(6.32%)	
Community Amenities		110,440	108,370	105,056	(3,314)	(3.06%)	
Recreation and Culture		33,800	30,921	32,201	1,280	4.14%	
Transport		206,257	201,553	217,118	15,565	7.72%	
Economic Services		173,280	158,796	174,280	15,484	9.75%	
Other Property and Services		84,600	77,495	56,002	(21,493)	(27.73%)	▼
		4,575,117	4,500,699	5,921,314	1,420,615		
Expenditure from operating activities							
Governance		(622,924)	(458,241)	(442,659)	15,582	3.40%	
General Purpose Funding		(127,084)	(116,468)	(98,977)	17,491	15.02%	▼
Law, Order and Public Safety		(631,767)	(587,577)	(555,270)	32,307	5.50%	
Health		(68,469)	(62,711)	(41,727)	20,984	33.46%	▼
Education and Welfare		(88,926)	(81,466)	(72,430)	9,036	11.09%	
Housing		(130,047)	(123,266)	(95,617)	27,649	22.43%	▼
Community Amenities		(635,780)	(582,494)	(536,239)	46,255	7.94%	
Recreation and Culture		(1,048,708)	(960,786)	(860,732)	100,054	10.41%	▼
Transport		(2,708,700)	(2,501,369)	(2,408,078)	93,291	3.73%	
Economic Services		(540,073)	(486,500)	(442,794)	43,706	8.98%	
Other Property and Services		(45,791)	(41,778)	(21,673)	20,105	48.12%	▼
		(6,648,269)	(6,002,656)	(5,576,196)	426,460		
Non-cash amounts excluded from operating activities	1(a)	2,397,934	2,087,954	2,120,232	32,278	1.55%	
Amount attributable to operating activities		1,163,290	1,424,505	3,303,858	1,879,353		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	4,134,905	1,330,087	1,259,678	(70,409)	(5.29%)	
Proceeds from disposal of assets	7	625,250	625,250	459,529	(165,721)	(26.50%)	▼
Purchase of property, plant and equipment	8	(6,698,401)	(5,023,801)	(2,439,463)	2,584,337	51.44%	▼
Amount attributable to investing activities		(1,938,246)	(3,068,464)	(720,257)	2,348,207		
Financing Activities							
Repayment from Community Association loans	4	2,500	1,000	1,000	0	0.00%	
Transfer from Reserves	10	1,583,501	1,583,501	276,000	(1,307,501)	(82.57%)	▼
Advances to Community Groups		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		(18,540)	0	(16,954)	(16,954)	0.00%	▼
Repayment of Debentures	9	(33,091)	(33,091)	(33,091)	0	0.00%	
Transfer to Reserves	10	(744,413)	(744,413)	(625,291)	119,122	(16.00%)	
Amount attributable to financing activities		774,957	806,997	(398,336)	(1,205,333)		
Closing Funding Surplus / (Deficit)	1(c)	0	(836,962)	2,185,270			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	838,508	838,508	838,508	0	0.00%	
Revenue from operating activities							
Rates	6	2,611,478	2,611,304	2,657,982	46,678	1.79%	▲
Operating grants, subsidies and contributions	12(a)	1,358,813	1,332,262	2,711,364	1,379,102	103.52%	▲
Fees and charges		408,020	381,364	369,530	(11,834)	(3.10%)	
Interest earnings		30,200	27,654	17,257	(10,397)	(37.60%)	
Other revenue		138,106	122,000	112,891	(9,109)	(7.47%)	
Profit on disposal of assets	7	28,500	26,114	52,292	26,178	100.25%	▲
		4,575,117	4,500,698	5,921,316	1,420,618		▲
Expenditure from operating activities							
Employee costs		(1,704,844)	(1,562,104)	(1,431,337)	130,767	8.37%	
Materials and contracts		(2,050,389)	(1,885,648)	(1,574,646)	311,002	16.49%	▼
Utility charges		(163,700)	(148,732)	(145,576)	3,156	2.12%	
Depreciation on non-current assets		(2,252,454)	(2,064,601)	(2,169,634)	(105,033)	(5.09%)	
Interest expenses		(7,710)	(7,062)	(4,129)	2,933	41.53%	
Insurance expenses		(214,090)	(199,061)	(195,405)	3,656	1.84%	
Other expenditure		(81,101)	(55,555)	(52,575)	2,980	5.36%	
Loss on disposal of assets	7	(53,980)	(49,467)	(2,890)	46,577	94.16%	▼
		(6,528,268)	(5,972,231)	(5,576,192)	396,039		▲
Non-cash amounts excluded from operating activities	1(a)	2,277,934	2,087,954	2,120,232	32,278	1.55%	▲
Amount attributable to operating activities		1,163,291	1,454,929	3,303,864	1,848,935		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	4,134,905	1,330,087	1,259,678	(70,409)	(5.29%)	▼
Proceeds from disposal of assets	7	625,250	625,250	459,529	(165,721)	(26.50%)	
Payments for property, plant and equipment	8	(6,698,401)	(5,023,801)	(2,439,463)	2,584,337	(51.44%)	▼
Amount attributable to investing activities		(1,938,246)	(3,068,464)	(720,257)	2,348,207		▼
Financing Activities							
Transfer from reserves	10	1,583,501	1,583,501	276,000	(1,307,501)	(82.57%)	
Repayments from Community Association Loans	4	2,500	1,000	1,000	0	0.00%	
Payments for self supporting loans		(15,000)	0	0	0	0.00%	
Repayment of Lease Principle		(18,540)	0	(16,954)	(16,954)	0.00%	
Repayment of debentures	9	(33,091)	(33,091)	(33,091)	0	0.00%	
Transfer to reserves	10	(744,413)	(744,413)	(625,291)	119,122	(16.00%)	▲
Amount attributable to financing activities		774,957	806,997	(398,336)	(1,205,333)		
Closing Funding Surplus / (Deficit)	1(c)	0	(806,536)	2,185,270			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(28,500)	(26,114)	(52,292)
Add: Loss on asset disposals	7	53,980	49,467	2,890
Add: Depreciation on assets		2,252,454	2,064,601	2,169,634
Total non-cash items excluded from operating activities		2,277,934	2,087,954	2,120,232

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 Jun 2021	This Year Opening 01 Jul 2021	Year to Date 31 May 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,693,807)	(2,693,807)	(3,043,096)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	0
Current liabilities not expected to be cleared at end of year:				
Add: Borrowings	9	33,091	33,091	0
Add: Lease Principal		18,508	18,508	16,954
Add: Provisions - employee	11	257,084	257,084	257,084
Total adjustments to net current assets		(2,386,124)	(2,386,124)	(2,769,058)

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

Current assets				
Cash and cash equivalents	2	3,622,109	3,622,109	5,501,049
Rates receivables	3	28,135	28,135	23,679
Receivables	3	465,135	465,135	166,936
Other current assets	4	23,117	23,117	39,525
Less: Current liabilities				
Payables	5	(293,090)	(293,090)	(180,731)
Borrowings	9	(33,091)	(33,091)	0
Grant liabilities	12(a)	(148,199)	(158,199)	(158,199)
Lease liabilities		(18,508)	(18,508)	(16,954)
Provisions	11	(420,976)	(420,976)	(420,976)
Less: Total adjustments to net current assets	1(b)	(2,386,124)	(2,386,124)	(2,769,058)
Closing Funding Surplus / (Deficit)		838,508	828,508	2,185,270
Adjusted Closing Funding Surplus / (Deficit)		838,508	828,508	2,185,270

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	406,486	0	0	406,486	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	2,050,818	0	0	2,050,818	Bendigo	0.10%	At Call
Cash On Hand	Cash and cash equivalents	650	0	0	650	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	1,593,034	0	1,593,034	Bendigo	0.10%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,450,062	0	1,450,062	Bendigo	0.10%	30/06/2022
Total		2,457,954	3,043,097	0	5,501,051			
Grand Total		2,457,954	3,043,097	0	5,501,051			

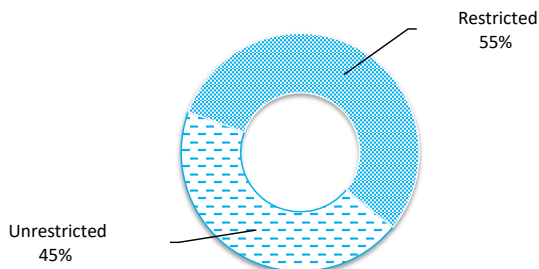
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



Total Cash	Unrestricted
\$5.5 M	\$2.46 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

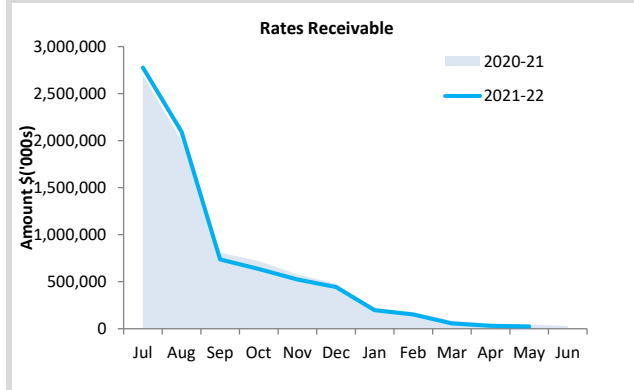
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2021	31 May 22
	\$	\$
Opening Arrears Previous Years	28,135	28,135
Levied this year		2,657,981
Less - Collections to date	0	(2,662,437)
Equals Current Outstanding	28,135	23,679
Net Rates Collectable	28,135	23,679
% Collected		99.1%

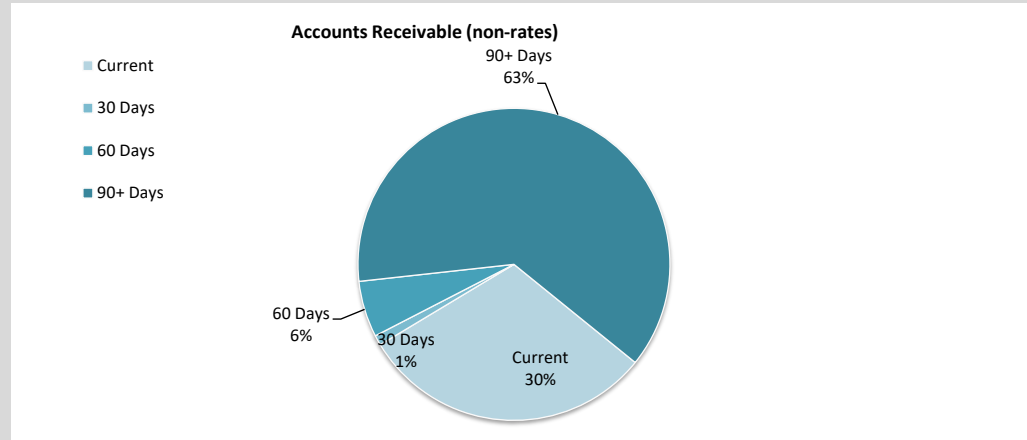
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(0)	33,764	1,153	6,440	69,164	110,521
Percentage	0%	30.6%	1%	5.8%	62.6%	
Balance per Trial Balance						
Sundry receivable						110,521
GST receivable						56,415
Total Receivables General Outstanding						166,936
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
99.1%	\$23,679



Debtors Due
\$166,936
Over 30 Days
69%
Over 90 Days
62.6%

Other Current Assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 May 2022
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	1,000	0
Inventory				
Fuel and materials	22,118	0	17,407	39,525
Total Other Current assets				39,525
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

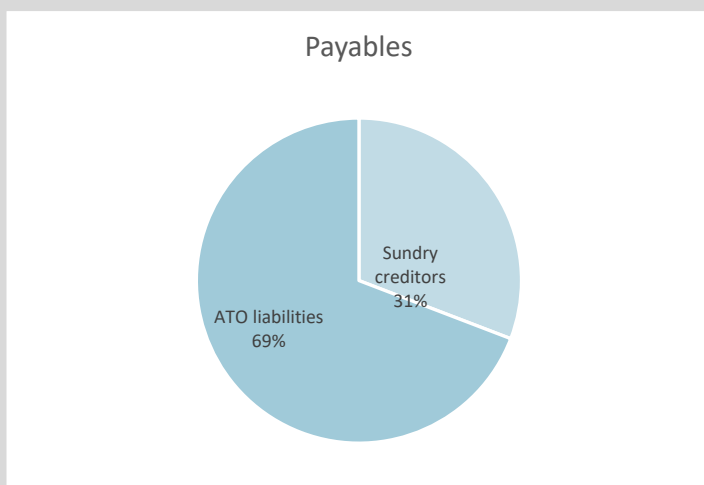
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	31,684	0	0	0	31,684
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		55,699				55,699
ATO liabilities		125,032				125,032
Total Payables General Outstanding						180,731

Amounts shown above include GST (where applicable)

KEY INFORMATION

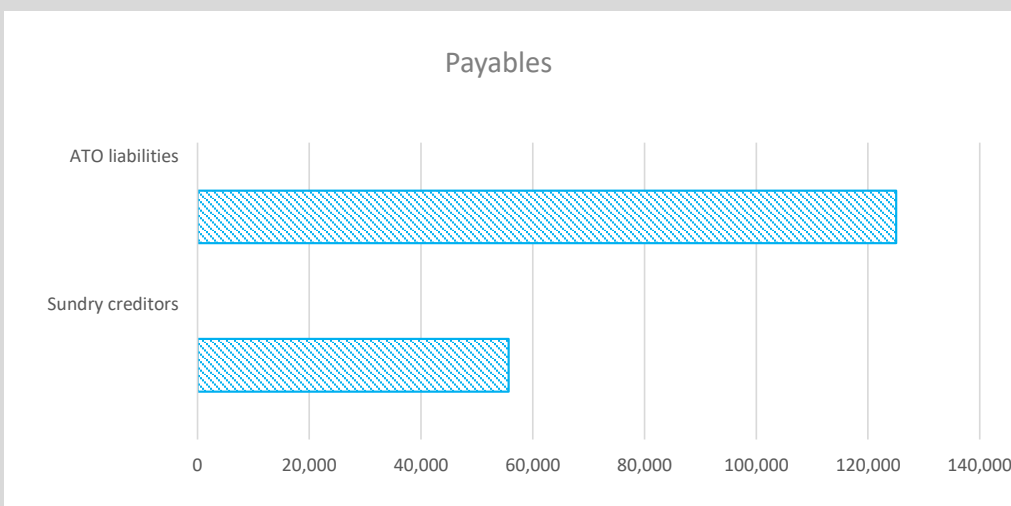
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$180,731

Over 30 Days
0%

Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

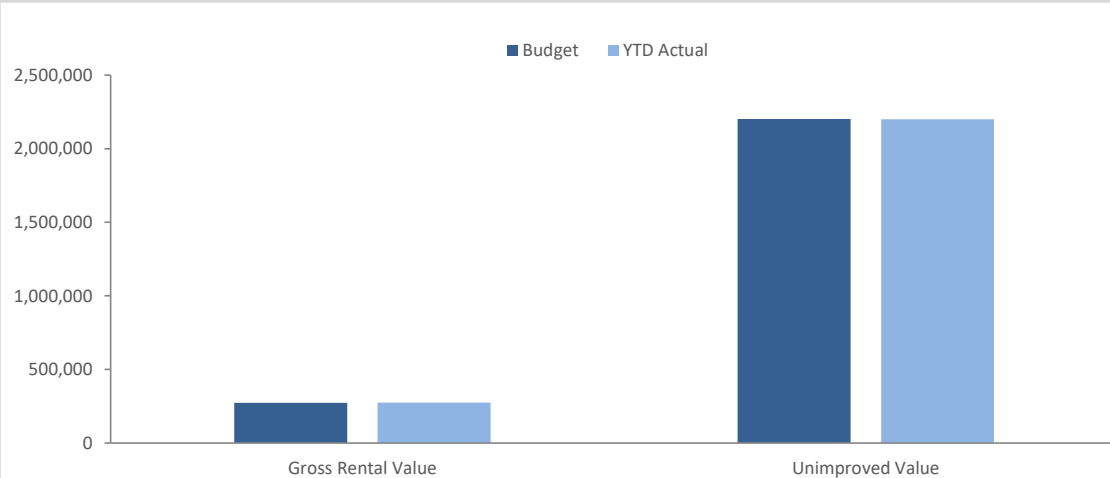
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General Rate Revenue

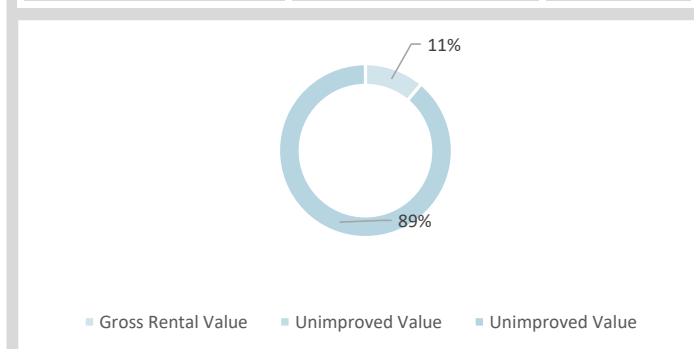
RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
Differential General Rate				\$	\$	\$	\$	\$	\$	\$	\$
Gross Rental Value											
Gross Rental Value	0.121560	243	2,243,220	272,686	0	0	272,686	272,686	2,070		274,756
Unimproved Value											
Unimproved Value	0.006960	410	316,188,500	2,199,407	2,000	0	2,201,407	2,199,407	169		2,199,576
Sub-Total		653	318,431,720	2,472,093	2,000	0	2,474,093	2,472,093	2,239	0	2,474,332
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	645	148	231,290	95,460	0	0	95,460	95,460			95,460
Unimproved Value											
Unimproved Value	645	65	3,496,718	41,925	0	0	41,925	41,925	2,141		44,066
Sub-Total		213	3,728,008	137,385	0	0	137,385	137,385	2,141	0	139,526
Amount from General Rates							2,611,478				2,613,858
Total General Rates							2,611,478		4,380		2,613,858
Ex Gratia Rates							0				44,123
Total Specified Area Rates				0	0	0	0	0	0	0	44,123
Total							2,611,478				2,657,981

KEY INFORMATION

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

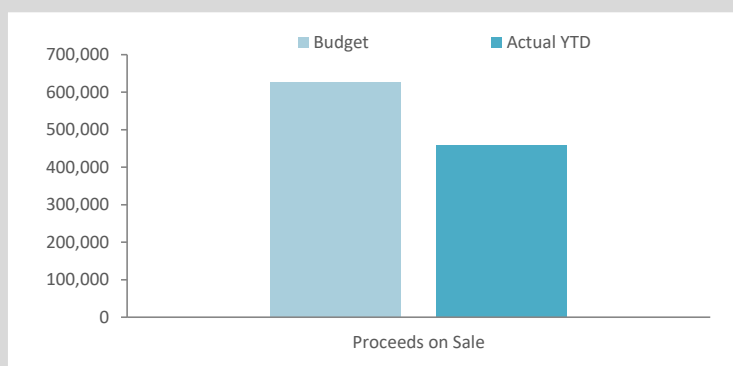


General Rates		
Budget	YTD Actual	%
\$2.61 M	\$2.61 M	1.00091



Asset Ref.	Asset Description	PE#	Current Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	
Land and buildings										
	House - 7 Mason Street		136,380	130,000	0	(6,380)	136,526	134,120	0	(2,407)
Plant and equipment										
Governance										
	Toyota Prado GXL	CB1	45,000	49,000	4,000	0	39,947	49,091	9,144	0
	Toyota Prado GXL	CB01	48,000	50,500	2,500	0	43,397	50,455	7,058	0
Transport										
	Toyota Prado GXL	CB00	48,000	50,000	2,000	0	43,397	50,000	6,603	0
	Toyota SR5 Dual Cab	CB06	35,000	40,000	5,000	0	29,991	40,909	10,918	0
	Toyota Hilux Ute	CB04	30,000	32,000	2,000	0			0	0
	Toyota Hilux Extra Cab	CB08	31,000	36,500	5,500	0	28,102	36,364	8,262	0
	Toyota Hilux Dual Cab	CB05	32,000	36,500	4,500	0	30,548	36,364	5,816	0
	Toyota Hilux Ute	007FR	30,000	33,000	3,000	0	28,235	32,727	4,492	0
	CAT 12M Grader	CB03	167,000	138,250	0	(28,750)			0	0
	John Deere Tractor & Loader	CB015	30,600	29,500	0	(1,100)	29,984	29,500	0	(484)
			632,980	625,250	28,500	(36,230)	410,127	459,529	52,292	(2,890)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$625,250	\$459,529	73%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

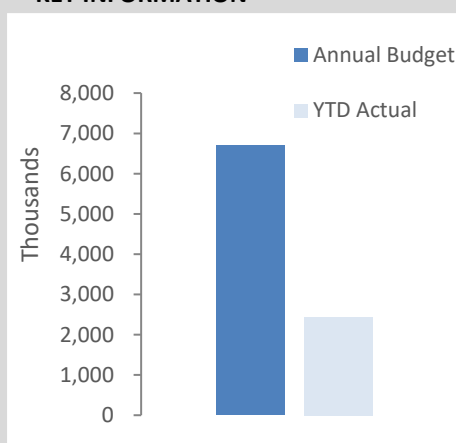
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - non-specialised	25,000	22,183
Buildings - specialised	3,038,125	42,768
Plant and equipment	952,924	466,901
Infrastructure - Roads	2,125,832	1,749,986
Infrastructure - Other	556,520	157,625
Capital Expenditure Totals	6,698,401	2,439,463
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	4,134,905	1,259,678
Other (Disposals & C/Fwd)	625,250	459,529
Cash Backed Reserves		
Plant Reserve	379,351	250,000
Building Asset Management Reserve	0	6,000
Community Associations Financial Assistance Reserve	15,000	0
Frankland River Sporting Facilities Reserve	171,212	0
Housing Reserve	5,000	0
Rate Discount Reserve	564,494	20,000
Strategic Community Plan Projects Reserve	5,112	0
Works Depot Reserve	245,000	0
Cranbrook Youth Precinct Reserve	7,232	0
Contribution - operations	545,845	444,257
Capital Funding Total	6,698,401	2,439,463

SIGNIFICANT ACCOUNTING POLICIES

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

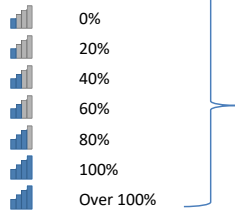
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.7 M	\$2.44 M	36%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.13 M	\$1.26 M	30%

Capital Expenditure Total

Level of Completion Indicators



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

% of
Completion

			Adopted		Variance
			Budget	YTD Actual	Under/(Over)
Account Description					
Buildings - specialised					
98%		111205 Capital Expense - Frankland River Community Centre Major Mainten	35,000	34,418	582
9%		111208 Capital Expense - Cranbrook Regional Community Hub Development	25,100	2,350	22,750
		113205 Capital Expense - Frankland River Community Facility	2,972,025	0	2,972,025
100%		115200 Capital Expense - Capital Library Expenses	6,000	6,000	0
1%		Buildings - specialised Total	3,038,125	42,768	2,995,357
Buildings - non-specialised					
46%		091202 Capital Expense - Staff Housing Major Maintenance	5,000	2,300	2,700
99%		132214 Capital Expense - Frankland River Caravan Park Upgrade	20,000	19,883	117
89%		Buildings - non-specialised Total	25,000	22,183	2,817
Plant & Equipment					
99%		042212 Capital Expense - Admin Vehicles	121,400	119,860	1,540
85%		143200 Capital Expense - Works Passenger Vehicles	278,000	235,337	42,663
20%		143201 Capital Expense - Heavy Plant & Equipment Purchases	553,524	111,704	441,820
49%		Plant & Equipment Total	952,924	466,901	486,023
Infrastructure - Roads					
103%		121201 Capital Expense - Regional Road Group Construction	1,435,000	1,471,996	(36,996)
25%		121202 Capital Expense - Council Funded Road Construction	180,000	45,620	134,380
37%		121203 Capital Expense - Roads to Recovery Construction	404,652	149,892	254,760
78%		121218 Capital Expense - Cranbrook Drainage	106,180	82,478	23,702
82%		Infrastructure - Roads Total	2,125,832	1,749,986	375,846
Infrastructure - Other					
9%		113220 Capital Expense - Cranbrook Youth and Community Precinct	83,782	7,416	76,366
		113229 Capital Expense - Horse Paddocks Upgrade	5,000	0	5,000
87%		121209 Capital Expense - Depot Upgrade Cranbrook	145,000	125,952	19,048
		121212 Capital Expense - Footpaths	40,000	0	40,000
24%		132201 Capital Expense - Tourism Information Bays	99,800	24,257	75,543
		132206 Capital Expense - Entry Statements	182,938	0	182,938
28%		Infrastructure - Other Total	556,520	157,625	398,895
36%		Grand Total	6,698,401	2,439,463	4,258,938

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

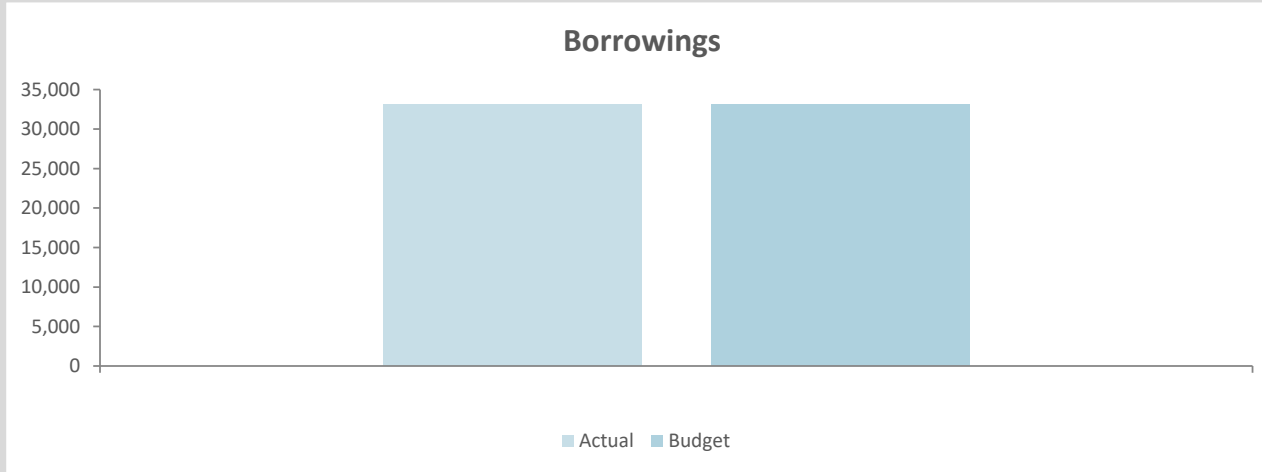
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 77 - Lot 9 Edward Street MOW Residence	103,608	0	0	33,091	33,091	70,517	70,517	3,041	4,710
	103,608	0	0	33,091	33,091	70,517	70,517	3,041	4,710
Total	103,608	0	0	33,091	33,091	70,517	70,517	3,041	4,710
Current borrowings	33,091					0			
Non-current borrowings	70,516					70,517			
	103,608					70,517			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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



Principal Repayments	\$33,091
Interest Earned	\$17,257
Interest Expense	\$3,041
Reserves Bal	\$3.04 M
Loans Due	\$.07 M

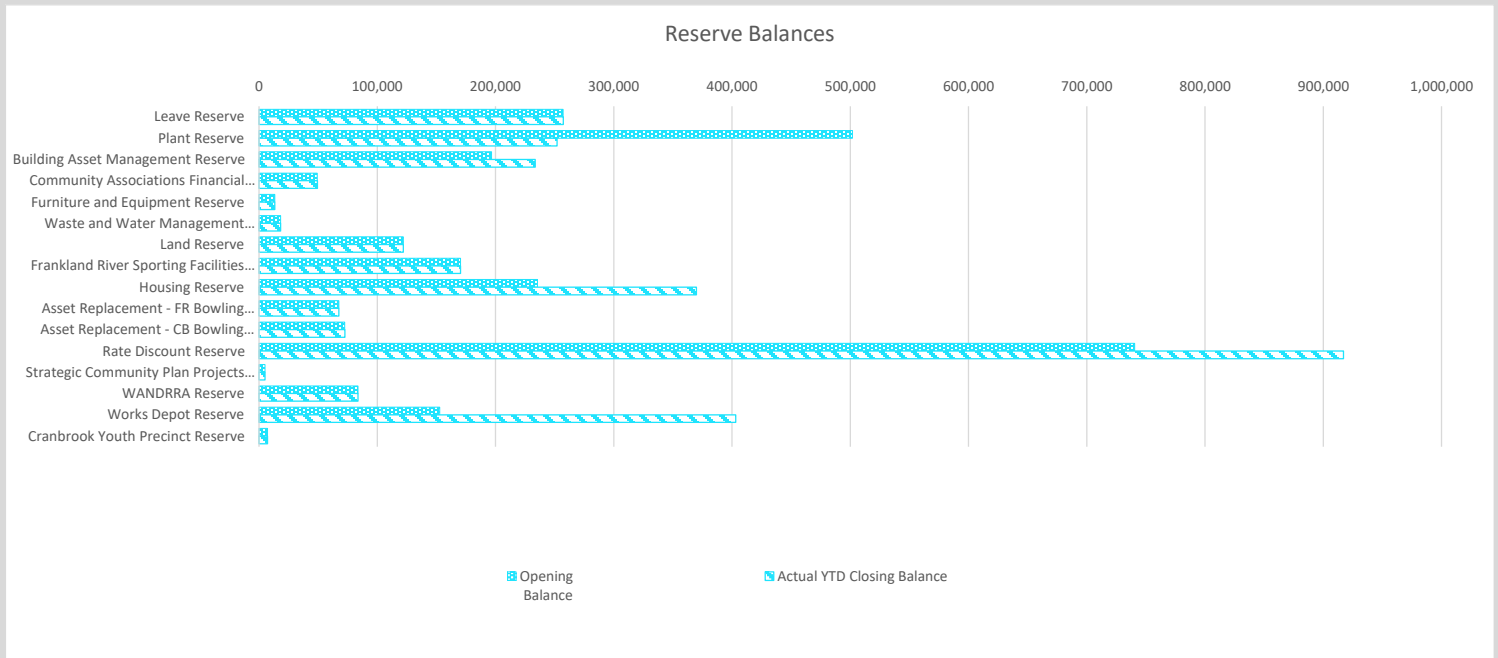
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	257,084	1,285	232	0		(120,000)		138,369	257,316
Plant Reserve	501,877	2,509	237	100,000		(379,351)	(250,000)	225,035	252,114
Building Asset Management Reserve	196,687	983	209	42,735	42,735	(71,100)	(6,000)	169,305	233,631
Community Associations Financial Assistance	49,300	247	44	2,500		(15,000)		37,047	49,344
Furniture and Equipment Reserve	13,292	66	12	0		0		13,358	13,304
Waste and Water Management Reserve	18,271	91	16	0		0		18,362	18,287
Land Reserve	122,012	610	110	0		0		122,622	122,122
Frankland River Sporting Facilities Reserve	170,360	852	154	0		(171,212)		0	170,514
Housing Reserve	235,514	1,178	328	130,000	134,120	(5,000)		361,692	369,962
Asset Replacement - FR Bowling Green Reser	67,538	338	61	5,000		0		72,876	67,599
Asset Replacement - CB Bowling Green Reser	72,532	363	65	5,000		0		77,895	72,597
Rate Discount Reserve	740,538	3,703	819	195,710	195,710	(564,494)	(20,000)	375,457	917,067
Strategic Community Plan Projects Reserve	5,087	25	5	0		(5,112)		0	5,092
WANDRRA Reserve	83,677	418	75	0		0		84,095	83,752
Works Depot Reserve	152,842	764	353	250,000	250,000	(245,000)		158,606	403,195
Cranbrook Youth Precinct Reserve	7,196	36	7	0		(7,232)		0	7,203
	2,693,807	13,468	2,726	730,945	622,565	(1,583,501)	(276,000)	1,854,719	3,043,096

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 May 2022
		\$	\$	\$	\$
Provisions					
Annual and sick leave		326,767	0	0	326,767
Long service leave		94,209	0	0	94,209
Contract Liabilities					
Unspent grants, contributions and reimbursements		148,199	10,000	0	158,199
Total Other Current liabilities		569,175	10,000	0	579,175
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

NOTE 12(a)
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Amended Annual Budget	YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Financial Assistance Grant	0	0	0		0	537,965	537,965	537,965	1,372,744
Local Roads Grant	0	0	0		0	340,262	340,262	340,262	947,423
Law, order, public safety									
DFES - ESL Grant	0	0	0		0	82,786	82,786	82,786	84,749
DFES - Mitigation Activity Grant	0	0	0		0	0	66,920	66,920	33,460
WALGA - Animal Welfare in Emergencies Grant	0	0	0		0	0	8,000	8,000	7,273
Education and welfare									
DoC - Youth Week Funding	0	0	0		0	1,000	1,000	913	0
DoC - Seniors Activities Funding	0	0	0		0	1,000	1,000	913	0
Recreation and culture									
Library	0	0	0		0	0	0	0	1,500
Transport									
MRWA - Direct Grant	0	0	0		0	168,377	168,377	168,377	168,377
	0	0	0	0	0	1,131,390	1,206,310	1,206,136	2,615,526
Operating Contributions									
General purpose funding									
Law, order, public safety									
CESM Contributions	0	0	0		0	94,700	94,700	71,025	85,839
Recreation and culture									
Sports Australia Grant - Tenterden Tennis Club T	0	10,000	0	10,000	10,000	0	0	0	0
Asset Replacement Fund - FR Bowling Green	0	0	0		0	5,000	5,000	4,576	5,000
Asset Replacement Fund - CB Bowling Green	0	0	0		0	5,000	5,000	4,576	5,000
Lease of Frederick Square	0	0	0		0	2,000	2,000	1,826	0
Transport									
122101 120 MRWA - Streetlighting Contribution	0	0	0		0	1,680	1,680	0	0
	0	10,000	0	10,000	10,000	108,380	108,380	82,003	95,839
TOTALS	0	10,000	0	10,000	10,000	1,239,770	1,314,690	1,288,139	2,711,364

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
Recreation and culture										
113311	113					0	0		0	0
113325	113					0	0		0	0
113326	114	0	0	0	0	1,452,628	1,452,628		1,452,628	0
Transport										
122300	113	0	0	0	0	956,667	956,667		956,667	765,334
122301	114	0	0	0	0	404,652	404,652	36,371	441,023	404,652
122305	113	0	0	0	0	14,692	14,692		14,692	14,692
122309	114	0	0	0	0	1,127,766	1,127,766		1,127,766	0
Economic services										
132300	113	0	0	0	0	75,000	75,000	0	75,000	75,000
		0	0	0	0	4,031,405	4,031,405	36,371	4,067,776	1,259,678
Non-Operating Contributions										
113303	116	0	0	0	0	103,500	103,500		103,500	0
		0	0	0	0	103,500	103,500	0	103,500	0
Total Non-operating grants, subsidies and contributions										
		0	0	0	0	4,134,905	4,134,905	36,371	4,171,276	1,259,678

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
	Budget Adoption	Opening Surplus			(163,897)	(163,897)
032100	Increase Financial Assistance Grant	Operating Revenue		118,390		(45,507)
032101	Increase Local Roads Grant	Operating Revenue		36,371		(9,136)
122300	Increase Regional Roads Grant	Capital Revenue		20,000		10,864
122305	Increase Black Spot Grant	Capital Revenue		14,692		25,556
091007	Increase Clean-up Housing Blocks	Operating Expenses			(20,000)	5,556
106001	Increase Town Planning Fees	Operating Expenses			(10,000)	(4,444)
112001	Increase Lakes Master Plan	Operating Expenses			(25,000)	(29,444)
113220	Increase Cranbrook Community Precinct	Capital Expenses			(20,000)	(49,444)
132018	Increase Cranbrook Caravan Park Master Plan	Operating Expenses			(34,453)	(83,897)
121201	Increase Road Projects Grant	Capital Expenses			(30,000)	(113,897)
121212	Increase Footpaths	Capital Expenses			(50,000)	(163,897)
041005	Decrease receptions and civic functions	Operating Expenses		6,000		(157,897)
041020	Decrease VROC expenses	Operating Expenses		3,000		(154,897)
041021	Increase professional services	Operating Expenses			(42,750)	(197,647)
042005	Increase computer maintenance	Operating Expenses			(10,000)	(207,647)
042009	Decrease staff training	Operating Expenses		5,000		(202,647)
042012	Decrease conference expenses	Operating Expenses		7,000		(195,647)
042014	Decrease contract financial services	Operating Expenses		6,750		(188,897)
042025	Decrease software upgrade	Operating Expenses		45,000		(143,897)
051010	Increase fire prevention expense	Operating Expenses			(66,920)	(210,817)
051112	Increase fire mitigation grant	Operating Revenue		66,920		(143,897)
052002	Increase animal control	Operating Expenses			(33,000)	(176,897)
052104	Increase animal control grant	Operating Revenue		8,000		(168,897)
053006	Decrease security expense	Operating Expenses		2,500		(166,397)
082002	Decrease youth activities expense	Operating Expenses		8,710		(157,687)
082004	Decrease community activities expense	Operating Expenses		3,907		(153,780)
091007	Decrease Clean-up Housing Blocks	Operating Expenses		20,000		(133,780)
113220	Decrease Cranbrook Community Precinct	Capital Expenses		452,768		318,988
	Decrease Cranbrook Community Precinct - Lotterywest Grant	Capital Revenue			(400,000)	(81,012)
113303	Decrease Contributions & Donations Frankland River	Capital Revenue			(135,500)	(216,512)
113205	Decrease Frankland River Community Facility	Capital Expenses		1,337,375		1,120,863
113325	Decrease Frankland River Community Facility - CSRFF Grant	Capital Revenue			(500,000)	620,863
113326	Decrease Frankland River Community Facility - BBRF Grant	Capital Revenue			(702,072)	(81,209)
107001	Increase public convenience expense	Operating Expenses			(10,000)	(91,209)
107002	Decrease cemetery expense	Operating Expenses		5,000		(86,209)
102002	Increase street bins expense	Operating Expenses			(4,000)	(90,209)
112002	Increase Lake maintenance and operations	Operating Expenses			(10,000)	(100,209)
113001	Decrease parks and gardens expense	Operating Expenses		5,226		(94,983)
121201	Reduce council funded road construction	Capital Expenses		50,000		(44,983)
122002	Increase road maintenance expense	Operating Expenses			(50,000)	(94,983)
121209	Increase depot upgrade	Capital Expenses			(53,429)	(148,412)
121212	Decrease Footpaths	Capital Expenses		10,000		(138,412)
122003	Decrease depot maintenance	Operating Expenses		10,000		(128,412)
122007	Decrease RAMM subscription	Operating Expenses		1,550		(126,862)
132002	Increase Cranbrook Caravan Park expense	Operating Expenses			(10,000)	(136,862)
132004	Increase Frankland River Caravan Park expense	Operating Expenses			(10,000)	(146,862)
132008	Reduce tourism and area promotion	Operating Expenses		7,364		(139,498)
132101	Increase caravan park charges	Operating Revenue		15,000		(124,498)
113220	Increase tourism info bays	Capital Expenses			(12,590)	(137,088)

GL Code	Description	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
133001	Reduce contract building surveyor	Operating Expenses		25,060		(112,027)
133010	Increase building survey employee expenses	Operating Expenses			(10,000)	(122,027)
142008	Decrease engineering professional services	Operating Expenses		5,000		(117,027)
142012	Decrease staff training	Operating Expenses		10,000		(107,027)
143004	Increase depot plant maintenance	Operating Expenses			(10,000)	(117,027)
143201	Increase plant purchases	Capital Expenses			(65,524)	(182,551)
	Movement in Plant Reserve	Capital Expenses		73,341		(109,210)
	Movement in Building Maintenance Reserve	Capital Expenses		5,000		(104,210)
	Movement in Rate Discount Reserve	Capital Revenue			(50,000)	(154,210)
	Movement in Works Depot Reserve	Capital Revenue		155,000		790
	Proceeds on disposal of asset	Capital Revenue		17,750		18,540
	Repayment of lease principal	Capital Expenses			(18,540)	(0)
			0	2,557,675	(2,557,675)	(0)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

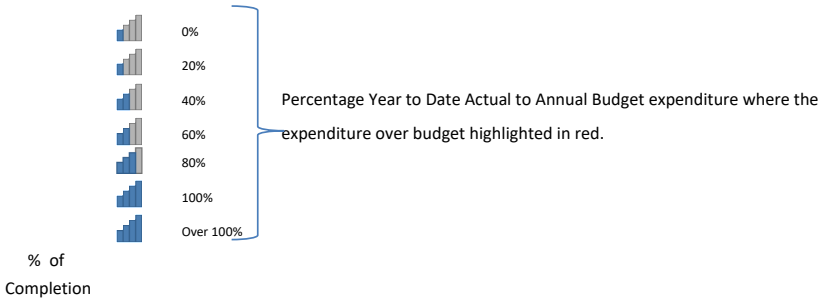
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	11,288	55.56%	▲ Permanent	Non cash - profit on disposal of assets - admin vehicle changeovers
General Purpose Funding	1,430,660	40.08%	▲ Permanent	Income over - advance Financial Assistance Grants payment for 2022/23 received - \$1,441,940
Law, Order and Public Safety	(21,917)	(8.48%)	Permanent	Income under - DFES Fire Mitigation Funding - project under budget
Transport	15,565	7.72%	Permanent	Non-cash - profit on disposal of assets
Economic Services	15,484	9.75%	Timing	Income over - Caravan Park higher than budgeted
Other Property and Services	(21,493)	(27.73%)	▼ Permanent	Income under - private works and fuel tax credits. Income over - worker's compensation reimbursements
Expenditure from operating activities				
Governance	15,582	3.40%	Timing	Under expenditure - general administrative expenditure currently below YTD budget mainly due to employee costs and software upgrades
General Purpose Funding	17,491	15.02%	▼ Timing	Non cash - administration allocation below YTD budget
Law, Order and Public Safety	32,307	5.50%	Timing	Under expenditure - admin allocation and CESM vehicle expenses below budget
Health	20,984	33.46%	▼ Permanent	Under expenditure - various health expenses including contract EHO, medical services and admin allocation
Education and Welfare	9,036	11.09%	Permanent	Under expenditure - community and youth activities funds
Housing	27,649	22.43%	▼ Permanent	Under expenditure - property management fees, utilities and admin allocation
Community Amenities	46,255	7.94%	Timing	Under expenditure - waste site maintenance, recycling collection, town planning fees and admin allocation accounts
Recreation and Culture	100,054	10.41%	▼ Timing	Under expenditure - mainly due to parks and gardens maintenance in Cranbrook and Frankland River, admin allocation accounts, and depreciation
Transport	93,291	3.73%	Timing	Over expenditure - depreciation expense. Under expenditure - road maintenance program, depot master plan, loss on disposal of assets, and townscape expenditure.
Economic Services	43,706	8.98%	Timing	Under expenditure - building surveyor, admin allocations
Other Property and Services	20,105	48.12%	▼ Timing	Under expenditure - mainly due to recovery of public works overheads and plant op costs. Over expenditure - workers compensation expense (matched by workers compensation reimbursements)
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(70,409)	(5.29%)	Timing	Under income - final instalments for Regional Road Group due this quarter
Proceeds from Disposal of Assets	(165,721)	(26.50%)	▼ Timing	Income over - plant changeovers, refer Note 7
Capital Acquisitions	2,584,337	51.44%	▼ Timing	Under expenditure - capital projects such as Frankland River Community Facility and Cranbrook Skate Park. Road construction program currently under budget but full program to be complete by 30 June.
Financing Activities				
Transfer to Reserves	119,122	(16.00%)	Timing	Remaining reserve transfers to be processed near year end.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



		RESP OFFICER	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
04 GOVERNANCE						
042 Governance - General - Capital Expenditure						
99%	042212	Capital Expense - Admin Vehicles	MOW	121,400	\$ 119,860	\$ - 1,540
99%	042 Total Governance - General - Capital Expenditure			\$ 121,400	\$ 119,860	\$ - 1,540
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE						
04 TOTAL GOVERNANCE - CAPITAL REVENUE						
09 HOUSING						
091 Staff Housing - Capital Expenditure						
46%	091202	Capital Expense - Staff Housing Major Maintenance	MCC	5,000	\$ 2,300	\$ - 2,700
46%	091 Total Staff Housing - Capital Expenditure			\$ 5,000	\$ 2,300	\$ - 2,700
09 TOTAL HOUSING - CAPITAL EXPENDITURE						
09 TOTAL HOUSING - CAPITAL REVENUE						
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Capital Expenditure						
98%	111205	Capital Expense - Frankland River Community Centre Major	MCC	35,000	\$ 34,418	\$ - 582
61%	111208	Capital Expense - Cranbrook Regional Community Hub Dev	MCC	25,100	\$ 2,350	\$ 22,741 22,750
61%	111 Total Public Halls & Civic Centre - Capital Expenditure			\$ 60,100	\$ 36,768	\$ 22,741 23,332
113 Other Recreation and Sport - Capital Expenditure						
9%	113205	Capital Expense - Frankland River Community Facility	MCC	2,972,025	\$ -	\$ - 2,972,025
9%	113220	Capital Expense - Cranbrook Youth and Community Precinct	CDO	83,782	\$ 7,416	\$ 3,160 76,366
0%	113229	Capital Expense - Horse Paddocks Upgrade	MOW	5,000	\$ -	\$ - 5,000
0%	113 Total Other Recreation & Sport - Capital Expenditure			\$ 3,060,807	\$ 7,416	\$ 3,160 3,053,391
113 Other Recreation & Sport - Capital Revenue						
	113303	Capital Revenue - Contributions & Donations Other Rec & S	MCC	103,500	\$ -	\$ -
	113311	Capital Revenue - Frederick Square Lotterywest Grant	CDO	-	\$ -	\$ -
	113325	Capital Revenue - Frankland River Community Facility CSRF	MCC	-	\$ -	\$ -
	113326	Capital Revenue - Frankland River Community Facility BBRF	MCC	1,452,628	\$ -	\$ -
	113 Total Other Recreation & Sport - Capital Revenue			\$ 1,556,128	\$ -	\$ -
115 Libraries - Capital Expenditure						
100%	115200	Capital Expense - Capital Library Expenses	MCC	6,000	\$ 6,000	\$ -
100%	113 Total Libraries - Capital Expenditure			\$ 6,000	\$ 6,000	\$ -
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE						
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE						

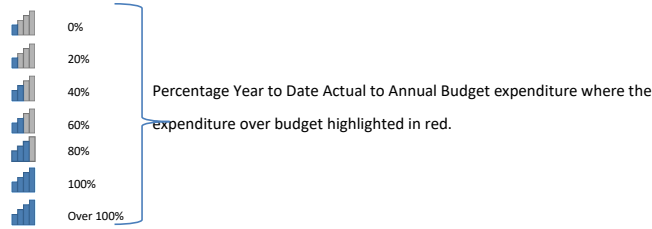
% of
Completion

	RESP OFFICER	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
121201 Capital Expense - Regional Road Group Construction						
99%	RG003	Salt River Road	MOW	210,000	\$ 208,940 \$ - 1,060	
109%	RG008	Stockyard Road	MOW	240,000	\$ 261,843 \$ - (21,843)	
103%	RG003A	Salt River Road	MOW	285,000	\$ 294,194 \$ - (9,194)	
112%	RG560	Kojonup Frankland Road	MOW	240,000	\$ 268,639 \$ - (28,639)	
93%	RG007	Shamrock Road	MOW	240,000	\$ 224,256 \$ - 15,744	
97%	RG523	Wingebellup Road	MOW	220,000	\$ 214,123 \$ - 5,877	
103%	Sub Total Capital Expense - Regional Road Group Construction			\$ 1,435,000	\$ 1,471,996	\$ - \$ (36,996)
121202 Capital Expense - Council Funded Road Construction						
	CF024	Newton Road	MOW	60,000	\$ - \$ - 60,000	
	CF039	Koonje Road	MOW	-	\$ - \$ - -	
2%	CF013	Bokerup Road	MOW	60,000	\$ 1,420 \$ - 58,580	
74%	CF106	Thompson Road	MOW	60,000	\$ 44,200 \$ - 15,800	
25%	Sub Total Capital Expense - Council Funded Road Construction			\$ 180,000	\$ 45,620	\$ - \$ 134,380
121203 Capital Expense - Roads to Recovery Construction						
33%	AU047	Boyup Brook Cranbrook Road	MOW	201,861	\$ 66,763 \$ - 135,098	
41%	AU001	Yeriminup Road	MOW	202,791	\$ 83,129 \$ - 119,662	
37%	Sub Total Capital Expense - Roads to Recovery Construction			\$ 404,652	\$ 149,892	\$ - \$ 254,760
121209 Capital Expense - Depot Upgrade Cranbrook						
87%	121212	Capital Expense - Footpaths	MOW	40,000	\$ - \$ 39,600 40,000	
	121217	Capital Expense - Frankland River Drainage	MOW	-	\$ - \$ - -	
78%	121218	Capital Expense - Cranbrook Drainage	MOW	106,180	\$ 82,478 \$ 1,080 23,702	
81%	121 Total Streets Roads Bridges & Depot Construction - Capital Expendit			\$ 2,310,832	\$ 1,875,938	\$ 40,680 \$ 434,894
121 Streets Roads Bridges & Depot Construction - Capital Revenue						
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	956,667	\$ 765,334 \$ 765,334	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	404,652	\$ 404,652 \$ 404,652	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	14,692	\$ 14,692 \$ 14,692	
	122309	Capital Revenue - Local Roads & Community Infrastructure	MOW	1,127,766	\$ - \$ - -	
	121 Total Streets Roads Bridges & Depot Construction - Capital Revenue			\$ 2,503,777	\$ 1,184,678	\$ 1,184,678
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE				\$ 2,310,832	\$ 1,875,938	\$ 40,680
12 TOTAL TRANSPORT - CAPITAL REVENUE				\$ 2,503,777	\$ 1,184,678	\$ 1,184,678
13 ECONOMIC SERVICES						
132 Tourism & Area Promotion - Capital Expenditure						
24%	132201	Capital Expense - Tourism Information Bays	CDO	99,800	\$ 24,257 \$ 92,212 75,543	
	132206	Capital Expense - Entry Statements	MCC	182,938	\$ - \$ - 182,938	
99%	132214	Capital Expense - Frankland River Caravan Park Upgrade	MOW	20,000	\$ 19,883 \$ - 117	
15%	132 Total Tourism & Area Promotion - Capital Expenditure			\$ 302,738	\$ 44,140	\$ 92,212 \$ 258,598
132 Tourism & Area Promotion - Capital Revenue						
	132300	Capital Revenue - Grant for Frankland River Caravan Park	CDO	75,000	\$ 75,000 \$ 75,000	
	132 Total Tourism & Area Promotion - Capital Revenue			\$ 75,000	\$ 75,000	
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE				\$ 302,738	\$ 44,140	\$ 92,212
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE				\$ 75,000	\$ 75,000	
14 OTHER PROPERTY & SERVICES						
143 Plant Operation Costs - Capital Expenditure						
85%	143200	Capital Expense - Works Passenger Vehicles	MOW	278,000	\$ 235,337 \$ 7,469 42,663	
20%	143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	553,524	\$ 111,704 \$ 240,200 441,820	
42%	143 Total Plant Operation Costs - Capital Expenditure			\$ 831,524	\$ 347,041	\$ 247,669 \$ 484,483
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE				\$ 831,524	\$ 347,041	\$ 247,669
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE				\$ -	\$ -	
TOTAL CAPITAL EXPENDITURE				\$ 6,698,401	\$ 2,439,463	\$ 403,301
TOTAL CAPITAL REVENUE				\$ 4,134,905	\$ 1,259,678	\$ 1,184,678

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of Completion

03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

79%		031000	Expense - Administration Allocation Rates	MCC	110,056	87,120	-	22,936
98%		031002	Expense - Valuation Expenses	MCC	10,928	10,721	-	207
136%		031003	Expense - Title Searches	MCC	100	136	-	(36)
		031004	Expense - Debt Collection	MCC	5,000	-	-	5,000
100%		031006	Expense - Rates Incentive Prize	MCC	1,000	1,000	-	-
78%		031	Total Rate Revenue - Operating Expenditure		\$ 127,084	\$ 98,977	\$ -	\$ 28,107

031 Rate Revenue - Operating Revenue

031100	Revenue - General Rates Levied	MCC	2,609,478	2,609,478	-
031101	Revenue - Ex-Gratia Rates	MCC	44,123	44,123	-
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,500	3,611	-
031103	Revenue - Rates Written-off	MCC	(500)	(124)	-
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-
031105	Revenue - Rates Instalment Interest	MCC	9,500	10,152	-
031106	Revenue - Rates Administration Charges	MCC	2,200	2,065	-
031107	Revenue - Rate Enquiries	MCC	1,600	2,430	-
031108	Revenue - Interim Rates	MCC	2,000	4,380	-
031	Total Rate Revenue - Operating Revenue		\$ 2,679,901	\$ 2,676,114	\$ -

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	537,965	1,372,744	-
032101	Revenue - Local Roads Grant	MCC	340,262	947,423	-
032102	Revenue - Municipal Interest	MCC	4,000	554	-
032103	Revenue - Reserves Interest	MCC	10,000	2,726	-
032104	Revenue - Dividends/Other Interest	MCC	300	68	-
032105	Revenue - Sundry Debtor Interest	MCC	200	214	-
032	Total Other General Purpose Funding - Operating Revenue		\$ 892,727	\$ 2,323,730	\$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 127,084 \$ 98,977 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,572,628 \$ 4,999,844 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

79%		041000	Expense - Administration Allocation Governance	MCC	252,424	199,817	-	52,607
		041001	Expense - Members Travel Expenses	CEO	500	-	-	500
173%		041002	Expense - Members Conference Exp	CEO	3,000	5,181	-	(2,181)
86%		041003	Expense - Council Election Exp	MCC	8,000	6,844	-	1,156
75%		041004	Expense - President's Allowance	CEO	6,000	4,500	-	1,500
81%		041005	Expense - Receptions & Civic Functions	MCC	12,000	9,762	-	2,238
100%		041006	Expense - Members Insurance	MCC	13,900	13,842	-	58
98%		041007	Expense - Members Subscriptions	MCC	16,100	15,822	-	278
55%		041008	Expense - Members Telecommunication Allowance	CEO	6,000	3,287	-	2,713
75%		041009	Expense - Members Meeting Allowance	CEO	50,000	37,500	-	12,500
35%		041010	Expense - Members Advertising Exp	CEO	3,000	1,038	36	1,962
122%		041012	Expense - Members Other Sundry Items	CEO	2,000	2,443	-	(443)

% of
Completion

97%		041013	Expense - Audit Fees
75%		041016	Expense - Deputy President's Allowance
58%		041017	Expense - Members Training
35%		041018	Expense - Integrated Planning + Reporting
		041020	Expense - VROC Expenses
82%		041021	Expense - Professional Services
80%		041	Total Members Of Council - Operating Expenditure

Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
MCC	34,000	32,810	-	1,190
CEO	1,500	1,125	-	375
CEO	7,000	4,060	-	2,940
CEO	21,500	7,609	11,850	13,891
CEO	2,000	-	-	2,000
CEO	117,750	96,949	24,375	20,801
	\$ 556,674	\$ 442,589	\$ 36,261	\$ 114,085

041 Members Of Council - Operating Revenue

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

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

042 Governance - General - Operating Expenditure

73%		042001	Expense - Admin Building Expenses
111%		042003	Expense - Admin Workers Compensation Premium
90%		042004	Expense - Office Equipment Maintenance
95%		042005	Expense - Computer Equipment Maintenance
80%		042006	Expense - Admin Telephone
		042007	Expense - CEO Expense Account
49%		042008	Expense - Admin Legal Expenses
82%		042009	Expense - Admin Staff Training
121%		042010	Expense - Admin Printing & Stationery
315%		042011	Expense - Fringe Benefits Tax
18%		042013	Expense - Admin Staff Uniform
98%		042014	Expense - Contract Financial Services
99%		042015	Expense - Admin Insurance Premium
134%		042016	Expense - Admin Subscriptions
203%		042017	Expense - Admin Advertising
77%		042018	Expense - Admin Postage & Freight
53%		042019	Expense - Bank Charges
255%		042020	Expense - Admin Vehicle Expenses
250%		042021	Expense - Unders & Overs
56%		042022	Expense - Other Admin Office Exp
96%		042023	Expense - Merchant & Bank Fees
39%		042024	Expense - Website Upgrade
13%		042025	Expense - Software Upgrade
		042026	Expense - Overdraft Interest
64%		042051	Expense - Admin Housing Allowance
77%		042052	Expense - Admin Employee Expenses
103%		042053	Expense - HR Expenses
70%		042055	Expense - Admin Computers
		042057	Expense - Desks/Chairs/Office Equipment
91%		042090	Expense - Depreciation Administration
79%		042099	Expense - Administration Costs Allocated

MCC	42,000	30,466	2,623	11,534
MCC	28,300	31,437	-	(3,137)
MCC	5,000	4,496	-	504
MCC	75,000	71,585	893	3,415
MCC	20,000	15,936	4,655	4,065
CEO	5,000	-	-	5,000
CEO	15,000	7,285	1,364	7,715
MCC	15,000	12,372	-	2,628
MCC	4,000	4,840	1,255	(840)
MCC	15,000	47,324	-	(32,324)
MCC	4,950	899	-	4,051
MCC	6,250	6,125	125	125
MCC	25,400	25,164	-	236
MCC	1,820	2,446	-	(626)
MCC	2,000	4,064	-	(2,064)
MCC	3,000	2,321	-	679
MCC	200	106	-	94
MCC	10,000	25,525	-	(15,525)
MCC	1	3	-	(2)
MCC	2,000	1,117	168	883
MCC	5,600	5,360	-	240
CDO	20,000	7,875	2,625	12,125
MCC	25,000	3,204	54,202	21,796
MCC	3,000	70	-	2,930
MCC	18,600	11,837	-	6,763
MCC	882,729	678,727	-	204,002
MCC	10,000	10,322	1,400	(322)
MCC	9,000	6,308	-	2,692
MCC	5,000	-	-	5,000
MCC	98,380	89,840	-	8,540
MCC	(1,410,980)	(1,116,918)	-	(294,062)
	\$ (53,750)	\$ (9,865)	\$ 69,309	\$ (43,885)

042 Total Governance - General - Operating Expenditure

042 Governance - General - Operating Revenue

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

MCC	1,000	240	-	
MCC	100	77	-	
MCC	100	145	-	
MCC	13,906	13,943	-	
MCC	-	1,000	-	
MCC	6,500	16,201	-	
	\$ 21,606	\$ 31,606	\$ -	

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

	\$ 502,924	\$ 432,724	\$ 105,570	
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04 TOTAL GOVERNANCE - OPERATING REVENUE

	\$ 22,206	\$ 31,606	\$ -	
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% of
Completion

		Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)		
05 LAW, ORDER & PUBLIC SAFETY								
051 Fire Prevention (ESL) - Operating Expenditure								
154%		051001	Expense - ESL Purchase Minor Plant & Equip	CESM	1,000	-	-	1,000
		051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	33,849	455	(11,849)
		051003	Expense - ESL Maintenance Plant & Equipment	CESM	200	-	743	200
130%		051004	Expense - ESL Maintenance Land & Buildings	CESM	5,500	7,160	927	(1,660)
45%		051005	Expense - ESL Clothing & Accessories	CESM	7,596	3,397	4,586	4,199
51%		051006	Expense - ESL Utilities, Rates & Taxes	CESM	5,000	2,569	-	2,431
63%		051007	Expense - ESL Other Goods & Services	CESM	4,800	3,025	-	1,775
93%		051008	Expense - ESL Insurances - Fire Prevention	MCC	36,690	34,044	-	2,646
102%		051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 82,786	\$ 84,043	\$ 6,711	\$ (1,257)
051 Fire Prevention (ESL) - Operating Revenue								
		051100	Revenue - ESL Grant	MCC	82,786	84,749	-	
		051101	Revenue - ESL Collection Fee	MCC	4,000	4,000	-	
		051 Total Fire Prevention (ESL) - Operating Revenue			\$ 86,786	\$ 88,749	\$ -	
051 Fire Prevention (Council) - Operating Expenditure								
79%		051000	Expense - Administration Allocation Fire Prevention	MCC	73,653	58,303	-	15,350
67%		051010	Expense - Council Fire Prevention	MOW	96,920	64,863	1,455	32,057
		051011	Expense - Council Fire Maps	MCC	500	-	-	500
113%		051090	Expense - Depreciation Fire Prevention	MCC	124,410	140,482	-	(16,072)
89%		051 Total Fire Prevention (Council) - Operating Expenditure			\$ 295,483	\$ 263,649	\$ 1,455	\$ 31,834
051 Fire Prevention (Council) - Operating Revenue								
		051111	Revenue - Council Sale of Fire Maps	MCC	100	109	-	
		051 Total Fire Prevention (Council) - Operating Revenue			\$ 100	\$ 109	\$ -	
051 Fire Prevention (CESM) - Operating Expenditure								
95%		051020	Expense - CESM Employee Expenses	MCC	115,000	109,408	-	5,592
43%		051021	Expense - CESM Administration Expenses	MCC	1,500	640	-	860
18%		051022	Expense - CESM Vehicle Expenses	MCC	24,000	4,405	-	19,595
		051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	-	1,089	-	(1,089)
82%		051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 140,500	\$ 115,541	\$ -	\$ 24,959
051 Fire Prevention (CESM) - Operating Revenue								
		051112	Revenue - Council Fire Mitigation	MCC	66,920	33,460	-	
		051120	Revenue - CESM Contributions & Reimbursements	MCC	121,700	101,903	-	
		051 Total Fire Prevention (CESM) - Operating Revenue			\$ 121,700	\$ 135,363	\$ -	
052 Animal Control - Operating Expenditure								
79%		052000	Expense - Administration Allocation Animal Control	MCC	11,852	9,395	-	2,457
228%		052001	Expense - Pound Maintenance	MOW	800	1,821	-	(1,021)
87%		052002	Expense - Animal Control	MOW	83,000	71,909	191	11,091
87%		052 Total Animal Control - Operating Expenditure			\$ 95,652	\$ 83,124	\$ 191	\$ 12,528
052 Animal Control - Operating Revenue								
		052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-	
		052101	Revenue - Dog Registration Fees	MCC	2,100	2,883	-	
		052102	Revenue - Impounding Fees	MCC	300	260	-	
		052103	Revenue - Cat Registration Fees	MCC	200	20	-	
		052104	Revenue - Animal Control Grant Funding	MCC	8,000	7,273	-	
		052 Total Animal Control - Operating Revenue			\$ 10,800	\$ 10,435	\$ -	
053 Other Law, Order & Public Safety - Operating Expenditure								
79%		053000	Expense - Administration Allocation Other Law Order & P	MCC	9,736	7,707	-	2,029
13%		053001	Expense - Local Laws	CEO	5,000	645	-	4,355
0%		053002	Expense - Community Safety	CDO	1,000	1	-	999
		053006	Expense - Security	MOW	-	-	-	-
		053008	Expense - Fines Enforcement Expenses	MCC	1,000	-	-	1,000
92%		053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	559	-	51
51%		053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 17,346	\$ 8,912	\$ -	\$ 8,434

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		Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)		
053 Other Law, Order & Public Safety - Operating Revenue								
	053103	Revenue - Infringements	MCC	3,000	1,798	-		
053 Total Other Law, Order & Public Safety - Operating Revenue				\$ 3,000	\$ 1,798	\$ -		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE				\$ 631,767	\$ 555,269	\$ 8,356		
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE				\$ 222,386	\$ 236,454	\$ -		
07 HEALTH								
074 Preventative Services - Administration & Inspection - Operating Expenditure								
79%		074000	Expense - Administration Allocation Preventative Service:	MCC	27,514	21,780	-	5,734
26%		074001	Expense - Contract EHO	CEO	13,000	3,376	-	9,624
269%		074002	Expense - Control Expenses Other	CEO	500	1,347	55	(847)
65%		074 Total Preventative Services - Administration & Inspection - Oper			\$ 41,014	\$ 26,503	\$ 55	\$ 14,511
074 Preventative Services - Administration & Inspection - Operating Revenue								
	074102	Revenue - Septic Permit To Use Fee	MCC	900	215	-		
074 Total Preventative Services - Administration & Inspection - Oper				\$ 900	\$ 215	\$ -		
075 Preventative Services - Pest Control - Operating Expenditure								
33%		075000	Expense - Mosquito Control	MOW	5,000	1,640	-	3,360
33%		075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 5,000	\$ 1,640	\$ -	\$ 3,360
077 Other Health - Operating Expenditure								
79%		077000	Expense - Administration Allocation Other Health	MCC	7,055	5,585	-	1,470
		077001	Expense - Cranbrook Medical Service	MCC	5,000	-	-	5,000
77%		077004	Expense - Frankland River Medical Service	MCC	10,400	8,000	2,000	2,400
60%		077 Total Other Health - Operating Expenditure			\$ 22,455	\$ 13,585	\$ 2,000	\$ 8,870
077 Other Health - Operating Revenue								
	077100	Revenue - Food Act Registration	MCC	100	-	-		
077 Total Other Health - Operating Revenue				\$ 100	\$ -	\$ -		
07 TOTAL HEALTH - OPERATING EXPENDITURE				\$ 68,469	\$ 41,727	\$ 2,055		
07 TOTAL HEALTH - OPERATING REVENUE				\$ 1,000	\$ 215			
08 EDUCATION & WELFARE								
082 Other Education - Operating Expenditure								
79%		082000	Expense - Administration Allocation Other Education	MCC	19,189	15,190	-	3,999
100%		082002	Expense - Youth Activities	CDO	1,290	1,290	-	-
		082003	Expense - Leeuwin Adventures	CDO	4,000	580	-	3,420
36%		082004	Expense - Community Activities	CDO	1,093	398	320	695
100%		082005	Expense - Community Newsletters	MCC	2,000	2,000	-	-
71%		082 Total Other Education - Operating Expenditure			\$ 27,572	\$ 19,457	\$ 320	\$ 8,115
082 Other Education - Operating Revenue								
	082101	Revenue - Youth Activities Funding	CDO	1,000	200	-		
082 Total Other Education - Operating Revenue				\$ 1,000	\$ 200	\$ -		
084 Aged & Disabled - Senior Activities - Operating Expenditure								
79%		084000	Expense - Administration Allocation Seniors Activities	MCC	19,189	15,190	-	3,999
35%		084001	Expense - Seniors Activities	CDO	2,000	699	-	1,301
75%		084 Total Aged & Disabled - Senior Activities - Operating Expenditur			\$ 21,189	\$ 15,889	\$ -	\$ 5,300
084 Aged & Disabled - Senior Activities - Operating Revenue								
	084100	Revenue - Seniors Activities Funding	CDO	1,000	-	-		
084 Total Aged & Disabled - Senior Activities - Operating Revenue				\$ 1,000	\$ -	\$ -		

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			Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
086 Other Welfare - Operating Expenditure							
79%		086000	Expense - Administration Allocation Other Welfare	MCC	10,865	8,600	- 2,265
		086002	Expense - Donations Other Welfare	CEO	800	-	800
100%		086007	Expense - Smart Start Program	MCC	25,000	25,000	-
100%		086090	Expense - Depreciation Other Welfare	MCC	3,500	3,483	- 17
92%		086 Total Other Welfare - Operating Expenditure			\$ 40,165	\$ 37,083	\$ - \$ 3,082
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE							
					\$ 88,926	\$ 72,430	\$ 320
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE							
					\$ 2,000	\$ 200	
09 HOUSING							
091 Staff Housing - Operating Expenditure							
79%		091000	Expense - Administration Allocation Staff Housing	MCC	28,925	22,897	- 6,028
74%		091002	Expense - Staff Housing Operating Expenses	MCC	38,000	28,240	- 9,760
87%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	25,900	22,637	1,500 3,263
65%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MCC	4,710	3,041	- 1,669
57%		091008	Expense - Property Management Fees	MCC	15,000	8,623	- 6,377
38%		091091	Expense - Loss on Sale of Assets Staff Housing	MCC	6,380	2,407	- 3,973
74%		091 Total Staff Housing - Operating Expenditure			\$ 118,915	\$ 87,844	\$ 1,500 \$ 31,071
091 Staff Housing - Operating Revenue							
		091100	Revenue - Staff Housing Rent	MCC	61,000	53,416	-
		091101	Revenue - Staff Housing Reimbursements	MCC	4,000	2,663	-
091 Total Staff Housing - Operating Revenue					\$ 65,000	\$ 56,079	\$ -
092 Other Housing - Operating Expenditure							
79%		092000	Expense - Administration Allocation Other Housing	MCC	6,632	5,249	- 1,383
82%		092001	Expense - Other Housing, GROH 9 Mason St Utilities	MCC	2,500	2,062	- 438
23%		092005	Expense - Other Housing, GROH 9 Mason St Building Mai	MCC	2,000	461	- 1,539
70%		092 Total Other Housing - Operating Expenditure			\$ 11,132	\$ 7,773	\$ - \$ 3,359
092 Other Housing - Operating Revenue							
		092100	Revenue - Other Housing Rent	MCC	14,600	12,260	-
092 Total Other Housing - Operating Revenue					\$ 14,600	\$ 12,260	\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE							
					\$ 130,047	\$ 95,617	\$ 1,500
09 TOTAL HOUSING - OPERATING REVENUE							
					\$ 79,600	\$ 68,339	
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
79%		101000	Expense - Administration Allocation Household Waste	MCC	16,367	12,956	- 3,411
84%		101001	Expense - Recycling Waste Collection	MOW	26,500	22,192	- 4,308
87%		101002	Expense - Waste Site Maintenance	MOW	175,000	152,786	- 22,214
96%		101003	Expense - Purchase of Bins	MOW	500	482	- 18
20%		101004	Expense - Drum Muster	MOW	3,500	706	- 2,794
83%		101006	Expense - Domestic Waste Collection	MOW	31,500	26,100	- 5,400
91%		101090	Expense - Depreciation Household Waste	MCC	2,492	2,272	- 220
85%		Total Sanitation - Household Waste - Operating Expenditure			\$ 255,859	\$ 217,494	\$ - \$ 38,365
101 Sanitation - Household Waste - Operating Revenue							
		101100	Revenue - Recycling Removal Charges	MCC	35,880	36,053	-
		101101	Revenue - Waste Removal Charges	MCC	50,160	50,218	-
		101102	Revenue - Sale of Bins	MCC	1,000	255	-
		101103	Revenue - Drum Muster	MOW	3,500	494	-
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	346	-
101 Total Sanitation - Household Waste - Operating Revenue					\$ 90,940	\$ 87,366	\$ -

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			Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
		102 Sanitation - Other - Operating Expenditure					
79%		102000 Expense - Administration Allocation Sanitation Other	MCC	847	670	-	177
90%		102002 Expense - Street Bins	MOW	20,000	18,008	-	1,992
90%		102 Total Sanitation - Other - Operating Expenditure		\$ 20,847	\$ 18,678	\$ -	\$ 2,169
		103 Sewerage - Operating Revenue					
		103102 Revenue - Septic Application Fees	MCC	1,000	236	-	
		103 Total Sewerage - Operating Revenue		\$ 1,000	\$ 236	\$ -	
		105 Protection Of Environment - Operating Expenditure					
79%		105000 Expense - Administration Allocation Protection Of Environ	MCC	15,944	12,620	-	3,324
100%		105001 Expense - Gillamii Centre Funding	MCC	60,000	60,000	-	-
74%		105005 Expense - Gillamii Centre Reimbursed Expenses	MCC	6,000	4,468	400	1,532
95%		105090 Expense - Depreciation Protection of Environment	MCC	12,646	11,962	-	684
94%		105 Total Protection Of Environment - Operating Expenditure		\$ 94,590	\$ 89,050	\$ 400	\$ 5,540
		105 Protection Of Environment - Operating Revenue					
		105101 Revenue - Reimbursements Gillamii Centre	MCC	6,000	3,613	-	
		105 Total Protection Of Environment - Operating Revenue		\$ 6,000	\$ 3,613	\$ -	
		106 Town Planning & Regional Development - Operating Expenditure					
79%		106000 Expense - Administration Allocation TP & Regional Develo	MCC	72,383	57,298	-	15,085
43%		106001 Expense - Town Planning Fees	CEO	45,000	19,450	-	25,550
65%		106 Total Town Planning & Regional Development - Operating Expenditure		\$ 117,383	\$ 76,747	\$ -	\$ 40,636
		106 Town Planning & Regional Development - Operating Revenue					
		106101 Revenue - Application Fees (Town Planning)	MCC	6,000	11,316	-	
		106 Total Town Planning & Regional Development - Operating Revenue		\$ 6,000	\$ 11,316	\$ -	
		107 Other Community Amenities - Operating Expenditure					
79%		107000 Expense - Administration Allocation Other Community Ar	MCC	20,883	16,530	-	4,353
89%		107001 Expense - Public Conveniences	MOW	50,000	44,275	669	5,725
120%		107002 Expense - Cemeteries	MOW	15,000	17,933	636	(2,933)
		107009 Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	-	5,000
99%		107090 Expense - Depreciation Other Community Amenities	MCC	56,218	55,531	-	687
91%		107 Total Other Community Amenities - Operating Expenditure		\$ 147,101	\$ 134,269	\$ 1,305	\$ 12,832
		107 Other Community Amenities - Operating Revenue					
		107101 Revenue - Cemetery Fees	MCC	1,000	2,524	-	
		107103 Revenue - Reimbursement Rest Bay Maintenance	MOW	500	-	-	
		107104 Revenue - Reimbursement Darwinia	MCC	5,000	-	-	
		107 Total Other Community Amenities - Operating Revenue		\$ 6,500	\$ 2,524	\$ -	
		10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE		\$ 635,780	\$ 536,239	\$ 1,705	
		10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE		\$ 110,440	\$ 105,056		
		11 RECREATION & CULTURE					
		111 Public Halls & Civic Centres - Operating Expenditure					
79%		111000 Expense - Administration Allocation Public Halls & Civic C	MCC	69,844	55,287	-	14,557
82%		111001 Expense - Cranbrook Hall Operating	MCC	10,000	8,200	96	1,800
46%		111002 Expense - Cranbrook Hall Building Maintenance Schedule	MCC	4,000	1,858	655	2,142
86%		111003 Expense - Frankland River Hall Operating	MCC	9,000	7,725	-	1,275
77%		111004 Expense - Frankland River Hall Building Maintenance Sch	MCC	2,500	1,927	709	574
80%		111007 Expense - Frankland River Community Centre Operating	MCC	20,000	16,039	-	3,961
227%		111008 Expense - Frankland River Community Centre Building Mi	MCC	6,800	15,447	864	(8,647)
95%		111010 Expense - Other Halls	MCC	5,000	4,756	-	244
82%		111015 Expense - Cranbrook Regional Community Hub	MCC	36,600	29,896	1,316	6,704
90%		111016 Expense - Cranbrook Community Gym	MCC	1,500	1,345	591	155
88%		111090 Expense - Depreciation Public Halls & Civic Centres	MCC	129,188	114,038	-	15,150
87%		111 Total Public Halls & Civic Centres - Operating Expenditure		\$ 294,432	\$ 256,519	\$ 4,230	\$ 37,913

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		Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
111 Public Halls & Civic Centres - Operating Revenue						
	111101	MCC	1,000	774	-	
	111102	MCC	500	1,055	-	
	111104	MCC	1,700	1,895	-	
	111105	MCC	300	57	-	
	111107	MCC	2,500	2,195	-	
	111108	MCC	5,000	2,727	-	
	111 Total Public Halls & Civic Centres - Operating Revenue		\$ 11,000	\$ 8,704	\$ -	
112 Swimming Areas and Beaches - Operating Expenditure						
79%	112000	MCC	12,981	10,276	-	2,705
	112001	MOW	25,000	1,000	21,727	24,000
91%	112002	MOW	45,000	40,828	173	4,172
86%	112090	MCC	4,220	3,640	-	580
64%	112 Total Swimming Areas and Beaches - Operating Expenditure		\$ 87,201	\$ 55,743	\$ 21,900	\$ 31,458
112 Swimming Areas and Beaches - Operating Revenue						
	112102	MOW	1,000	3,415	-	
	112 Total Swimming Areas and Beaches - Operating Revenue		\$ 1,000	\$ 3,415	\$ -	
113 Other Recreation & Sport - Operating Expenditure						
79%	113000	MCC	37,532	29,710	-	7,822
81%	113001	MOW	199,774	160,821	-	38,953
67%	113002	MOW	105,000	70,376	45	34,624
151%	113003	MOW	12,000	18,177	-	(6,177)
87%	113004	MOW	65,000	56,684	-	8,316
123%	113007	MOW	4,000	4,933	-	(933)
57%	113012	MOW	45,000	25,786	-	19,214
120%	113016	CDO	5,000	6,000	-	(1,000)
100%	113020	CDO	20,000	20,000	-	-
91%	113090	MCC	90,400	82,453	-	7,947
81%	113 Total Other Recreation & Sport - Operating Expenditure		\$ 583,706	\$ 474,940	\$ 45	\$ 108,766
113 Other Recreation & Sport - Operating Revenue						
	113102	MCC	3,000	2,400	-	
	113104	MCC	5,000	5,000	-	
	113105	MCC	5,000	5,000	-	
	113108	MCC	2,000	2,000	-	
	113 Total Other Recreation & Sport - Operating Revenue		\$ 15,000	\$ 14,400	\$ -	
115 Libraries - Operating Expenditure						
79%	115000	MCC	12,417	9,829	-	2,588
98%	115001	MCC	40,000	39,060	-	940
95%	115007	MCC	13,000	12,319	-	681
94%	115 Total Libraries - Operating Expenditure		\$ 65,417	\$ 61,208	\$ -	\$ 4,209
115 Libraries - Operating Revenue						
	115101	MCC	6,000	3,874	-	
	115 Total Libraries - Operating Revenue		\$ 6,000	\$ 3,874	\$ -	
116 Other Culture - Operating Expenditure						
79%	116000	MCC	10,582	8,377	-	2,205
74%	116002	MCC	3,100	2,307	391	793
7%	116003	MOW	2,500	164	273	2,336
62%	116006	CEO	500	309	-	191
92%	116090	MCC	1,270	1,165	-	105
69%	116 Total Other Culture - Operating Expenditure		\$ 17,952	\$ 12,322	\$ 664	\$ 5,630

		Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)		
116 Other Culture - Operating Revenue								
	116101	MCC	200	186	-			
	116102	CDO	600	123	-			
	116 Total Other Culture - Operating Revenue		\$ 800	\$ 309	\$ -			
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE								
			\$ 1,048,708	\$ 860,732	\$ 26,840			
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE								
			\$ 33,800	\$ 30,701				
12 TRANSPORT								
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure								
79%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	79,015	62,547	-	16,468
89%		122001	Expense - Street Lighting	MCC	17,000	15,209	-	1,791
87%		122002	Expense - Road Maintenance	MOW	1,050,000	914,289	8,500	135,711
110%		122003	Expense - Depot Maintenance	MOW	45,000	49,414	304	(4,414)
100%		122007	Expense - RAMM	MOW	9,950	9,950	-	(0)
		122013	Expense - Transport Planning	MOW	20,000	-	5,000	20,000
		122014	Expense - Streetscape / Townscape	MOW	30,000	3,040	26,960	26,960
100%		122016	Expense - Insurance on Bridges	MCC	41,500	41,549	-	(49)
97%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot M	MCC	1,250,700	1,215,862	-	34,838
1%		122091	Expense - Loss on Sale of Assets Transport	MCC	47,600	484	-	47,116
89%		122 Total Streets Roads Bridges & Depot Maintenance - Operating Ex			\$ 2,590,765	\$ 2,312,344	\$ 40,764	\$ 278,421
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue								
		122101	Revenue - MRWA Streetlighting Contribution	MCC	1,680	-	-	
		122102	Revenue - Grant - MRWA Direct Grants	MCC	168,377	168,377	-	
		122199	Revenue - Profit on Sale of Assets Transport	MCC	22,000	36,090	-	
		122 Total Streets Roads Bridges & Depot Maintenance - Operating R			\$ 192,057	\$ 204,467	\$ -	
125 Traffic Control - Operating Expenditure								
79%		125000	Expense - Administration Allocation Traffic Control	MCC	53,335	42,219	-	11,116
116%		125001	Expense - DoT Licensing Expenses	MCC	1,000	1,165	-	(165)
85%		125002	Expense - DoT Licensing Employee Expenses	MCC	56,600	47,978	-	8,622
82%		125 Total Traffic Control - Operating Expenditure			\$ 110,935	\$ 91,362	\$ -	\$ 19,573
125 Traffic Control - Operating Revenue								
		125100	Revenue - DoT Licensing Commission	MCC	13,200	11,204	-	
		125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	1,447	-	
		125 Total Traffic Control - Operating Revenue			\$ 14,200	\$ 12,651	\$ -	
126 Aerodromes - Operating Expenditure								
62%		126000	Expense - Airstrip Maintenance	MOW	7,000	4,371	-	2,629
62%		126 Total Aerodromes - Operating Expenditure			\$ 7,000	\$ 4,371	\$ -	\$ 2,629
12 TOTAL TRANSPORT - OPERATING EXPENDITURE								
			\$ 2,708,700	\$ 2,408,078	\$ 40,764			
12 TOTAL TRANSPORT - OPERATING REVENUE								
			\$ 206,257	\$ 217,118				
13 ECONOMIC SERVICES								
131 Rural Services - Operating Expenditure								
		131003	Expense - Vermin Control (Donation to Feral Pig Eradicati	CEO	1,500	-	1,650	1,500
52%		131004	Expense - Drought Relief	MOW	2,500	1,294	409	1,206
32%		131 Total Rural Services - Operating Expenditure			\$ 4,000	\$ 1,294	\$ 2,059	\$ 2,706
132 Tourism & Area Promotion - Operating Expenditure								
79%		132000	Expense - Administration Allocation Tourism & Area Pron	MCC	65,187	51,602	-	13,585
94%		132002	Expense - Cranbrook Caravan Park	MOW	100,000	93,916	2,709	6,084
120%		132004	Expense - Frankland River Caravan Park	MOW	50,000	60,105	1,441	(10,105)
100%		132005	Expense - Area Promotion Donations	MCC	1,000	1,000	1,000	-





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22%		132008	Expense - Tourism & Area Promotion	CDO	2,636	573	2,636	2,063
50%		132010	Expense - Purchase of Promotional Items	CDO	1,500	755	-	745
100%		132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-	-
31%		132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	3,055	-	6,945
		132015	Expense - CBH Accommodation Unit Profit Share Paymer	MOW	10,000	-	-	10,000
133%		132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	26,608	636	(6,608)
39%		132018	Expense - Caravan Park Mapping/Plans	MOW	34,453	13,309	16,691	21,144
		132020	Expense - Community Assistance Donation (CB Show Pre)	MOW	5,000	-	-	5,000
86%		132090	Expense - Depreciation Tourism & Area Promotion	MCC	28,000	24,205	-	3,795
84%		132 Total Tourism & Area Promotion - Operating Expenditure			\$ 338,776	\$ 286,126	\$ 25,113	\$ 52,650
132 Tourism & Area Promotion - Operating Revenue								
		132101	Revenue - Cranbrook Caravan Park Charges	MOW	80,000	96,141		
		132102	Revenue - Frankland River Caravan Park Charges	MOW	35,000	39,934		
		132105	Revenue - Sale of Promotional Products	MCC	1,000	138		
		132108	Revenue - CBH Accommodation Unit Revenue	MOW	25,000	9,150		
		132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	24,047		
		132111	Revenue - RV Park	MOW	100	159		
		132 Total Tourism & Area Promotion - Operating Revenue			\$ 161,100	\$ 169,569		
133 Building Control - Operating Expenditure								
79%		133000	Expense - Administration Allocation Building Control	MCC	27,937	22,115	-	5,822
100%		133001	Expense - Contract Building Surveyor	CEO	4,940	4,940	-	-
6%		133010	Expense - Building Surveyor Employee Expenses	CEO	10,000	585	-	9,415
64%		133 Total Building Control - Operating Expenditure			\$ 42,877	\$ 27,640	\$ -	\$ 15,237
133 Building Control - Operating Revenue								
		133100	Revenue - Building Permits	MCC	7,500	435	-	
		133101	Revenue - BCITF Commissions	MCC	50	-	-	
		133102	Revenue - BSL Commissions	MCC	130	20	-	
		133 Total Building Control - Operating Revenue			\$ 7,680	\$ 455	\$ -	
136 Other Economic Services - Operating Expenditure								
79%		136000	Expense - Administration Allocation Other Economic Serv	MCC	143,920	113,926	-	29,994
90%		136002	Expense - Water Supplies Standpipes	MOW	2,000	1,810	-	190
760%		136009	Expense - CB Community Bus Expenses	MOW	1,000	7,595	-	(6,595)
174%		136010	Expense - FR Community Bus Expenses	MOW	1,000	1,742	-	(742)
41%		136090	Expense - Depreciation Other Economic Services	MOW	6,500	2,662	-	3,839
83%		136 Total Other Economic Services - Operating Expenditure			\$ 154,420	\$ 127,735	\$ -	\$ 26,686
136 Other Economic Services - Operating Revenue								
		136100	Revenue - Standpipe Water Charges	MCC	1,000	455	-	
		136106	Revenue - Cranbrook Community Bus Hire	MOW	2,000	2,559	-	
		136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	1,241	-	
		136 Total Other Economic Services - Operating Revenue			\$ 4,500	\$ 4,256	\$ -	
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE					\$ 540,073	\$ 442,794	\$ 27,172	
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE					\$ 173,280	\$ 174,280		
14 OTHER PROPERTY & SERVICES								
141 Private Works - Operating Expenditure								
79%		141000	Expense - Administration Allocation Private Works	MCC	12,276	9,717	-	2,559
37%		141001	Expense - Private Works	MOW	25,000	9,231	-	15,769
51%		141 Total Private Works - Operating Expenditure			\$ 37,276	\$ 18,948	\$ -	\$ 18,328
141 Private Works - Operating Revenue								
		141100	Revenue - Private Works Income	MOW	35,000	10,497	-	
		141 Total Private Works - Operating Revenue			\$ 35,000	\$ 10,497	\$ -	

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Completion

			Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)	
142 Public Works Overheads - Operating Expenditure								
79%		142000	Expense - Administration Allocation Public Works Overhe	MCC	116,547	92,257	- 24,290	
86%		142001	Expense - Sick Leave - Works Staff	MCC	40,000	34,216	- 5,784	
57%		142002	Expense - Annual Leave - Works Staff	MCC	93,000	53,266	- 39,734	
		142003	Expense - Long Service Leave - Works Staff	MCC	41,000	-	- 41,000	
130%		142004	Expense - Protective Clothing - Works Staff	MOW	6,000	7,797	- (1,797)	
110%		142005	Expense - Allowances - Works Staff	MCC	10,000	10,960	- (960)	
111%		142009	Expense - Workers Compensation Insurance - Works Staf	MCC	42,400	47,155	- (4,755)	
78%		142011	Expense - Safety & Risk Management	CEO	20,000	15,561	- 4,439	
62%		142012	Expense - Staff Training - Works Staff	MOW	20,000	12,305	- 7,695	
96%		142014	Expense - Public Holiday - Works Staff	MCC	48,700	46,987	- 1,713	
65%		142015	Expense - Engineering Software	MOW	1,000	650	- 350	
		142016	Expense - Unallocated Wages - Works Staff	MOW	-	-	-	
47%		142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	11,873	- 13,127	
92%		142019	Expense - Housing Allowance - Works Staff	MCC	26,600	24,598	- 2,002	
76%		142020	Expense - Works Employee Expenses	MCC	400,000	304,427	- 95,573	
0%		142022	Expense - Advertising Public Works Overheads	MCC	2,000	8	- 1,992	
104%		142024	Expense - Uniform Allowance - Works Staff	MCC	7,700	8,043	- (343)	
41%		142026	Expense - Works Telephones & Allowance	MCC	5,000	2,069	- 2,931	
94%		142029	Expense - Works Staff Conference	MOW	7,000	6,590	570 410	
90%		142090	Expense - Depreciation Public Works Overheads	MCC	73,920	66,447	- 7,473	
82%		142099	Expense - Overheads Allocated to Works	MCC	(1,000,867)	(825,519)	- (175,348)	
142 Total Public Works Overheads - Operating Expenditure					\$ (15,000)	\$ (80,310)	\$ 6,150	\$ 65,310
142 Public Works Overheads - Operating Revenue								
		142100	Revenue - Reimbursements Public Works Overheads	MCC	3,500	221	-	
		142102	Revenue - Staff Training Funding/Reimbursements	MCC	500	-	-	
		142103	Revenue - Self Insurance Bonus Pool	MCC	500	-	-	
142 Total Public Works Overheads - Operating Revenue					\$ 4,500	\$ 221	\$ -	
143 Plant Operation Costs - Operating Expenditure								
79%		143000	Expense - Administration Allocation Plant Operation Cost	MCC	61,378	48,586	- 12,792	
105%		143001	Expense - Fuel & Oils	MOW	160,000	168,322	- (8,322)	
98%		143003	Expense - Parts & Repairs	MOW	180,000	175,814	18,010 4,186	
86%		143004	Expense - Depot Plant Maintenance	MOW	50,000	42,895	- 7,105	
48%		143005	Expense - Insurances & Licences - Plant	MCC	42,000	20,153	- 21,847	
117%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	17,602	- (2,602)	
96%		143090	Expense - Depreciation - Plant	MCC	370,000	355,035	- 14,966	
89%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(868,378)	(769,075)	- (99,303)	
143 Total Plant Operation Costs - Operating Expenditure					\$ 10,000	\$ 59,333	\$ 18,010	\$ (49,333)
143 Plant Operation Costs - Operating Revenue								
		143100	Revenue - Sale of Scrap	MOW	100	-	-	
		143102	Revenue - Plant Insurance Reimbursements	MCC	2,000	4,973	-	
143 Total Plant Operation Costs - Operating Revenue					\$ 2,100	\$ 4,973	\$ -	
144 Stock Fuels & Oils - Operating Revenue								
		144100	Revenue - Fuel Tax Credit	MCC	37,000	19,480	-	
144 Total Stock Fuels & Oils - Operating Revenue					\$ 37,000	\$ 19,480	\$ -	
146 Salaries & Wages - Operating Expenditure								
		146000	Expense - Gross Salaries & Wages	MCC	2,200,000	1,935,779	- 264,221	
		146001	Expense - Salaries & Wages Allocated to Works	MCC	(2,200,000)	(1,935,779)	- (264,221)	
351%		146002	Expense - Workers Compensation Payments	MCC	5,000	17,551	- (12,551)	
351%		146 Total Salaries & Wages - Operating Expenditure			\$ 5,000	\$ 17,551	\$ -	\$ (12,551)
146 Salaries & Wages - Operating Revenue								
		146100	Revenue - Workers Compensation Reimbursements	MCC	5,000	19,740	-	
146 Total Salaries & Wages - Operating Revenue					\$ 5,000	\$ 19,740	\$ -	

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Completion

79%		147 Unclassified - Operating Expenditure
61%		147000 Expense - Administration Allocation Unclassified
66%		147001 Expense - Reimbursements Unclassified
72%		147005 Expense - Sundry Donations (CEO Delegation)
		147 Total Unclassified - Operating Expenditure

	147 Unclassified - Operating Revenue
147101	Revenue - Reimbursements Unclassified
	147 Total Unclassified - Operating Revenue

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE

14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE

TOTAL OPERATING EXPENDITURE

TOTAL OPERATING REVENUE

Resp Officer	Budget 30-Jun-22	Actual 31-May-22	Order Value 31-May-22	Variance Under/(Over)
MCC	4,515	3,574	-	941
MCC	1,000	609	-	391
CEO	3,000	1,966	-	1,034
	\$ 8,515	\$ 6,150	\$ -	\$ 2,365
MCC	1,000	1,091	-	
	\$ 1,000	\$ 1,091		
	\$ 45,791	\$ 21,672	\$ 24,160	
	\$ 84,600	\$ 56,002		
	\$6,528,268	\$5,566,259	\$238,444	
	\$4,508,197	\$5,919,815		