

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

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 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 in-consistent 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.

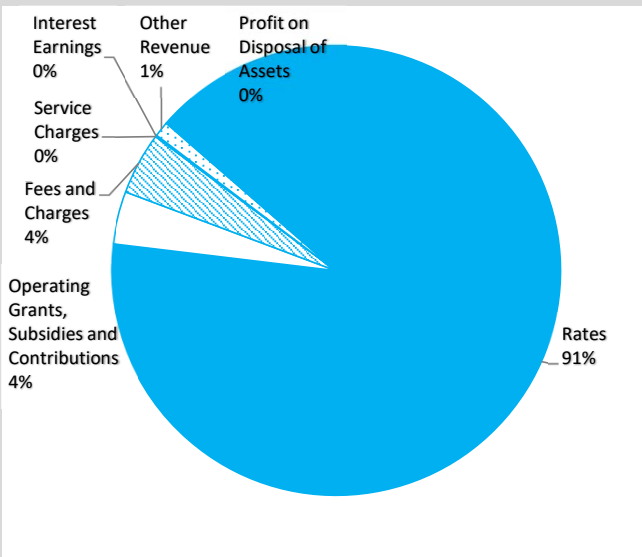
CRITICAL ACCOUNTING ESTIMATES

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.

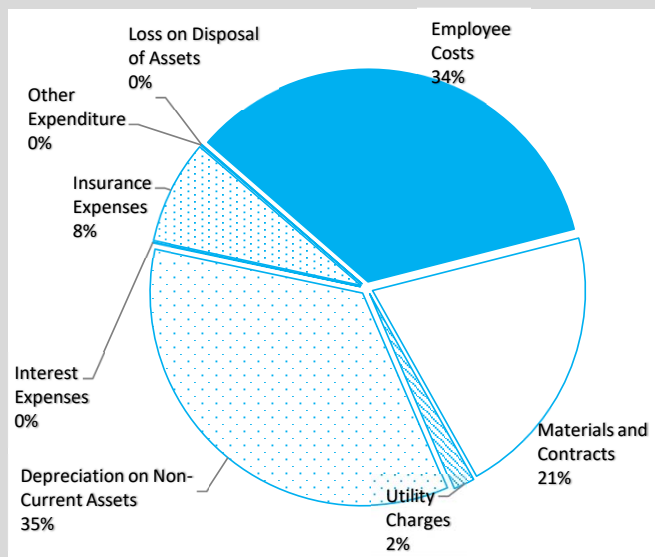
ROUNDING OFF FIGURES

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

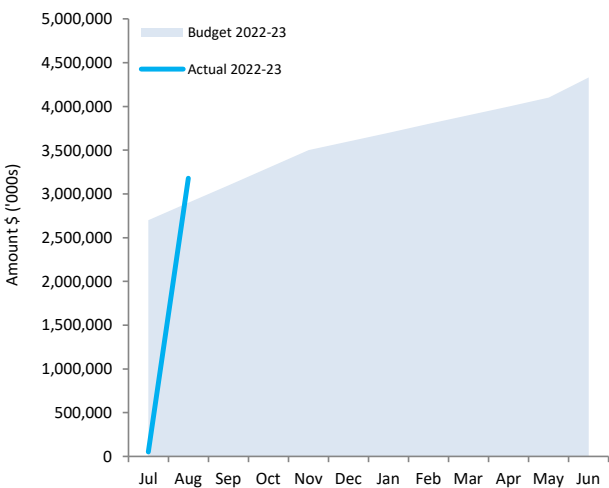
OPERATING REVENUE



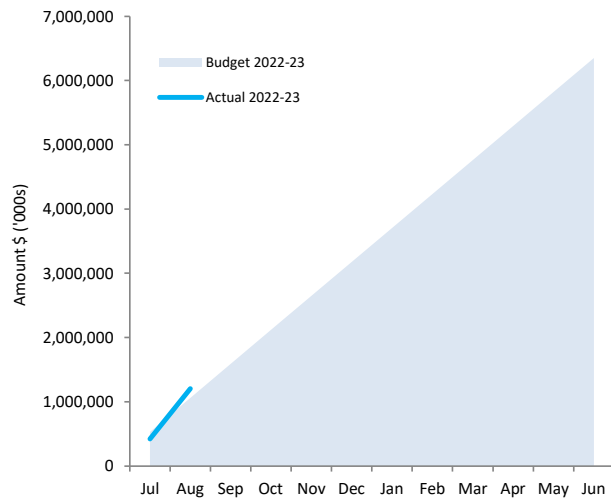
OPERATING EXPENSES



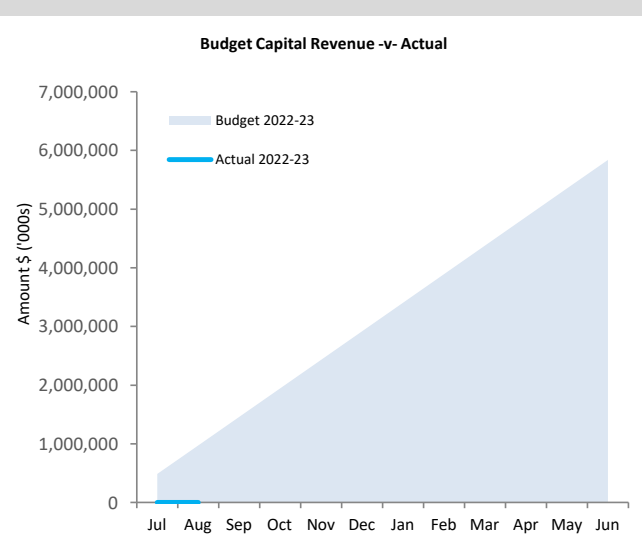
Budget Operating Revenues -v- Actual



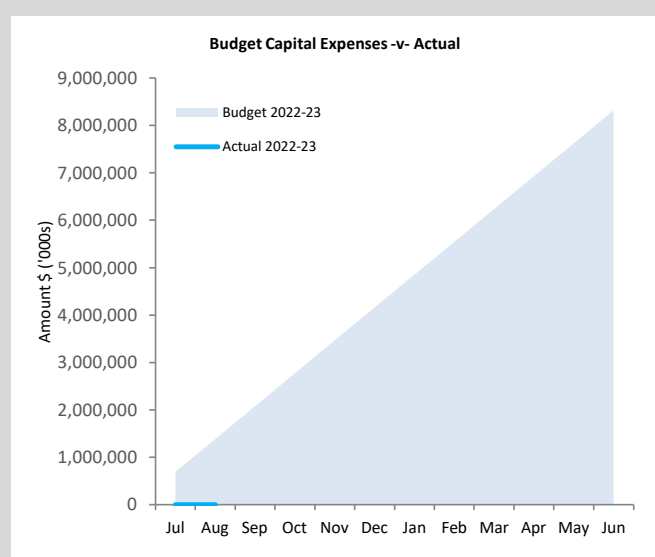
Budget Operating Expenses -v-YTD Actual



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 AUGUST 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 AUGUST 2022**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,865,512	1,865,512	1,824,609	(40,903)	(2.19%)	
Revenue from operating activities							
Governance		37,400	6,228	4,910	(1,318)	(21.16%)	
General Purpose Funding		3,077,811	2,907,041	2,977,944	70,903	2.44%	
Law, Order and Public Safety		261,075	28,671	26,997	(1,674)	(5.84%)	
Health		600	98	0	(98)	(100.00%)	
Education and Welfare		3,500	582	0	(582)	(100.00%)	
Housing		93,988	15,662	17,331	1,669	10.66%	
Community Amenities		120,134	96,269	92,725	(3,544)	(3.68%)	
Recreation and Culture		42,100	4,144	5,295	1,151	27.78%	
Transport		250,692	190,990	3,577	(187,413)	(98.13%)	▼
Economic Services		196,982	32,820	24,232	(8,588)	(26.17%)	
Other Property and Services		60,100	10,008	27,673	17,665	176.51%	▲
		4,144,382	3,292,514	3,180,684	(111,830)		
Expenditure from operating activities							
Governance		(636,185)	(147,346)	(83,443)	63,903	43.37%	▼
General Purpose Funding		(117,376)	(16,644)	(17,988)	(1,344)	(8.07%)	
Law, Order and Public Safety		(625,469)	(107,724)	(97,351)	10,373	9.63%	
Health		(71,683)	(11,132)	(7,086)	4,046	36.35%	
Education and Welfare		(94,299)	(11,408)	(8,654)	2,754	24.14%	
Housing		(59,786)	(9,444)	(18,272)	(8,828)	(93.48%)	
Community Amenities		(646,975)	(97,760)	(88,443)	9,317	9.53%	
Recreation and Culture		(1,070,898)	(185,036)	(160,480)	24,556	13.27%	▼
Transport		(2,563,807)	(452,326)	(567,704)	(115,378)	(25.51%)	▲
Economic Services		(562,487)	(93,354)	(74,266)	19,088	20.45%	▼
Other Property and Services		(58,589)	(26,062)	(81,754)	(55,692)	(213.69%)	▲
		(6,507,556)	(1,158,236)	(1,205,441)	(47,205)		
Non-cash amounts excluded from operating activities	1(a)	2,334,763	384,048	419,856	35,808	9.32%	
Amount attributable to operating activities		1,837,101	4,383,838	4,219,708	(164,130)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	5,078,608	210,438	(96,629)	(307,067)	(145.92%)	▼
Proceeds from disposal of assets	7	460,500	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(5,032,198)	(119,914)	0	119,914	100.00%	▼
Purchase of infrastructure		(3,093,417)	0	0			
Amount attributable to investing activities		(2,586,507)	90,524	(96,629) 0	(187,153)		
Financing Activities							
Proceeds from new debentures		700,170	0	0	0	0.00%	
Transfer from reserves	4	858,631	0	500	500	0.00%	
Repayments from community association loans	10	11,034	0	0	0	0.00%	
Payments to community associations for loans		(50,170)	(20,000)	(20,000)	0	0.00%	
Repayment of Lease Principle		(18,809)	(3,113)	(3,113)	0	0.00%	
Repayment of debentures	9	(34,516)	0	0	0	0.00%	
Transfer to reserves	10	(716,936)	(1,301)	(1,301)	0	0.00%	
Amount attributable to financing activities		749,404	(24,414)	(23,914)	500		
Closing Funding Surplus / (Deficit)	1(c)	0	4,449,948	4,099,167			

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 2022-23 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 AUGUST 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,865,512	1,865,512	1,824,609	(40,903)	(2.19%)	
Revenue from operating activities							
Rates	6	2,853,161	2,851,493	2,878,793	27,300	0.96%	▲
Operating grants, subsidies and contributions	12(a)	636,360	255,430	120,809	(134,621)	(52.70%)	
Fees and charges		408,593	145,159	142,241	(2,918)	(2.01%)	
Interest earnings		23,457	5,653	3,816	(1,837)	(32.50%)	
Other revenue		146,811	22,114	35,025	12,911	58.38%	▲
Profit on disposal of assets	7	76,000	12,664	0	(12,664)	(100.00%)	
		4,144,382	3,292,513	3,180,684	(111,829)		
Expenditure from operating activities							
Employee costs		(2,011,390)	(361,396)	(417,951)	(56,555)	(15.65%)	▲
Materials and contracts		(1,612,462)	(265,388)	(251,626)	13,762	5.19%	▼
Utility charges		(99,350)	(16,518)	(20,153)	(3,635)	(22.01%)	
Depreciation on non-current assets		(2,370,975)	(395,130)	(419,764)	(24,634)	(6.23%)	
Interest expenses		(3,818)	(146)	780	926	634.25%	
Insurance expenses		(224,330)	(89,069)	(95,589)	(6,520)	(7.32%)	
Other expenditure		(175,731)	(29,011)	(1,135)	27,876	96.09%	▼
Loss on disposal of assets	7	(9,500)	(1,582)	0	1,582	100.00%	
		(6,507,556)	(1,158,241)	(1,205,438)	(47,197)		
Non-cash amounts excluded from operating activities	1(a)	2,334,763	384,048	419,856	35,808	9.32%	▲
Amount attributable to operating activities		1,837,101	4,383,832	4,219,711	(164,121)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	5,078,608	210,438	(96,629)	(307,067)	(145.92%)	▼
Proceeds from disposal of assets	7	460,500	0	0	0	0.00%	
Payments for property, plant and equipment	8	(5,032,198)	(119,914)	0	119,914	(100.00%)	▼
Payments for Infrastructure		(3,093,417)	0	0	0	0.00%	
Amount attributable to investing activities		(2,586,507)	90,524	(96,629)	(187,153)		
Financing Activities							
Proceeds from new debentures		700,170	0	0	0	0.00%	
Transfer from reserves	10	858,631	0	0	0	0.00%	
Repayments from community association loans	4	11,034	0	500	500	0.00%	
Payments to community associations for loans		(50,170)	(20,000)	(20,000)	0	0.00%	
Repayment of Lease Principle		(18,809)	(3,113)	(3,113)	0	0.00%	
Repayment of debentures	9	(34,516)	0	0	0	0.00%	
Transfer to reserves	10	(716,936)	(1,301)	(1,301)	0	0.00%	
Amount attributable to financing activities		749,404	(24,414)	(23,914)	500		
Closing Funding Surplus / (Deficit)	1(c)	0	4,449,942	4,099,168			

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	(76,000)	(12,664)	0
Less: Movement in liabilities associated with restricted cash		0	0	92
Movement in current employee benefit provisions		30,288	0	0
Add: Loss on asset disposals	7	9,500	1,582	0
Add: Depreciation on assets		2,370,975	395,130	419,764
Total non-cash items excluded from operating activities		2,334,763	384,048	419,856

(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 2022	This Year Opening 01 Jul 2022	Year to Date 31 Aug 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,697,740)	(2,697,740)	(2,699,042)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(500)
Current liabilities not expected to be cleared at end of year:				
Add: Borrowings	9	34,516	34,516	34,516
Add: Lease Principal		18,805	18,805	15,692
Add: Provisions - employee	11	192,188	192,188	192,280
Total adjustments to net current assets		(2,453,231)	(2,453,231)	(2,457,054)

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

Current assets				
Cash and cash equivalents	2	4,989,331	4,989,331	5,095,772
Rates receivables	3	27,318	27,318	2,542,019
Receivables	3	138,261	138,261	200,294
Other current assets	4	329,459	329,459	40,712
Less: Current liabilities				
Payables	5	(192,799)	(192,799)	(311,955)
Borrowings	9	(34,516)	(34,516)	(34,516)
Grant liabilities	12(a)	(515,675)	(515,675)	(515,675)
Lease liabilities		(18,805)	(18,805)	(15,692)
Provisions	11	(444,737)	(444,737)	(444,737)
Less: Total adjustments to net current assets	1(b)	(2,453,231)	(2,453,231)	(2,457,054)
Closing Funding Surplus / (Deficit)		1,824,606	1,824,606	4,099,168
Adjusted Closing Funding Surplus / (Deficit)		1,824,606	1,824,606	4,099,168

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	893,893	0	0	893,893	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	1,502,187	0	0	1,502,187	Bendigo	0.65%	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	1,248,495	0	1,248,495	Bendigo	0.65%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,450,547	0	1,450,547	Bendigo	0.10%	30/06/2022
Total		2,396,730	2,699,042	0	5,095,772			
Grand Total		2,396,730	2,699,042	0	5,095,772			

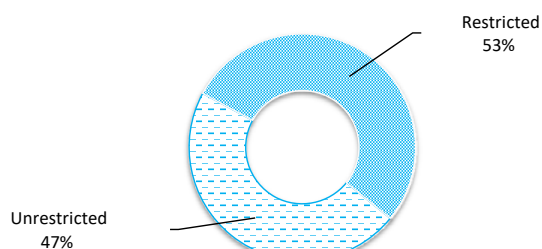
KEY INFORMATION

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
\$5.1 M	\$2.4 M

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

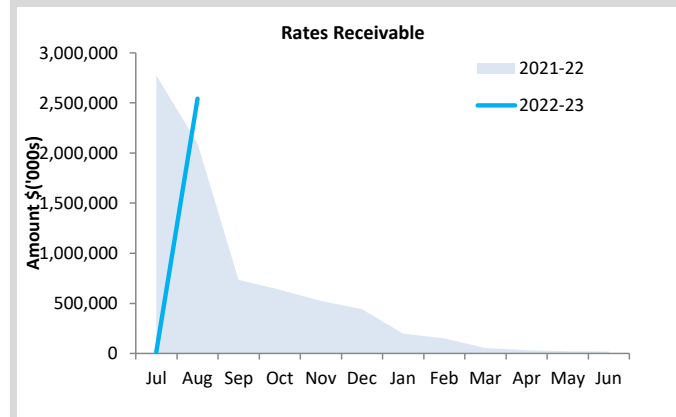
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 Jun 2022	31 Aug 22
	\$	\$
Opening Arrears Previous Years	18,227	27,318
Levied this year		2,878,793
Less - Collections to date	9091	(364,092)
Equals Current Outstanding	27,318	2,542,019
Net Rates Collectable	27,318	2,542,019
% Collected		12.5%

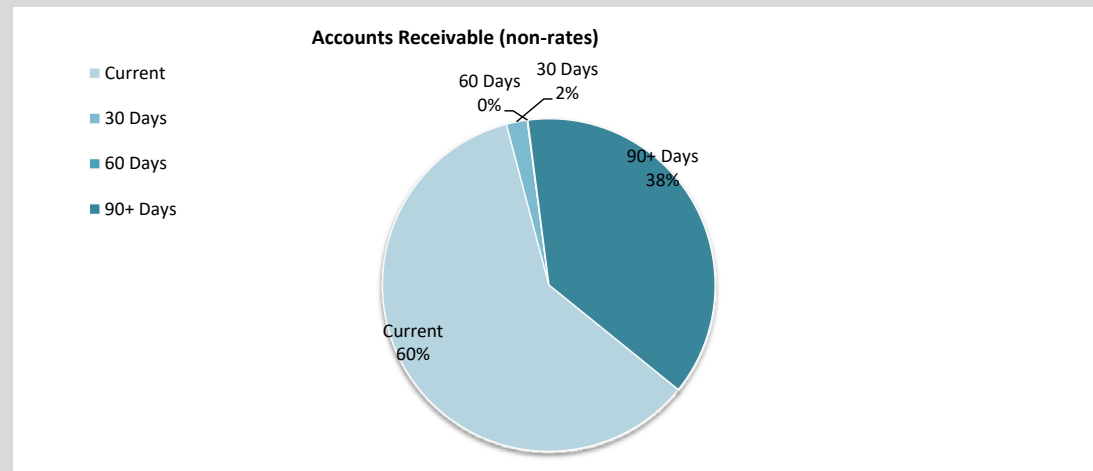
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(1,530)	78,310	2,652	99	49,355	128,885
Percentage	-1.2%	60.8%	2.1%	0.1%	38.3%	
Balance per Trial Balance						
Sundry receivable						128,885
GST receivable						28,654
Receivables for employee related provisions						42,755
Total Receivables General Outstanding						200,294
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
12.5%	\$2,542,019



Debtors Due
\$200,294
Over 30 Days
41%
Over 90 Days
38.3%

Other Current Assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 August 2022
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	(500)	500
Inventory				
Fuel and materials	40,438	(226)	0	40,212
Total Other Current assets				40,712
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

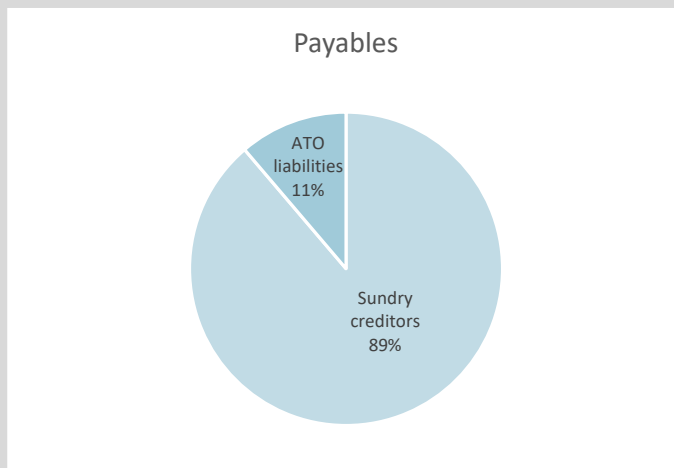
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	48,779	0	71,289	120,068
Percentage	0%	0%	40.6%	0%	59.4%	
Balance per Trial Balance						
Sundry creditors		276,954				276,954
ATO liabilities		35,006				35,006
Total Payables General Outstanding						311,960

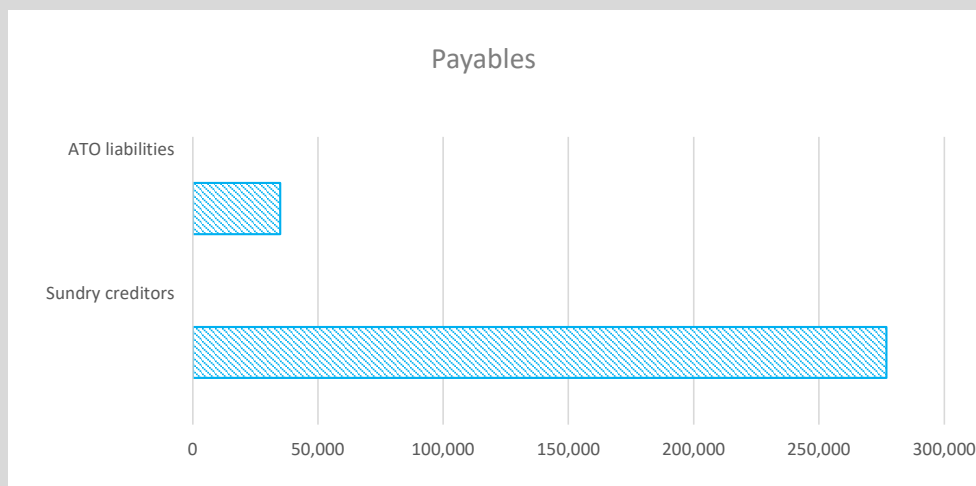
Amounts shown above include GST (where applicable)

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
\$311,960
Over 30 Days
100%
Over 90 Days
59.4%



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

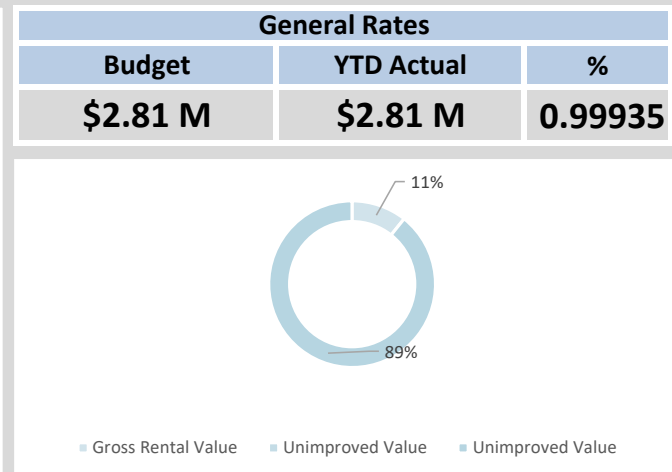
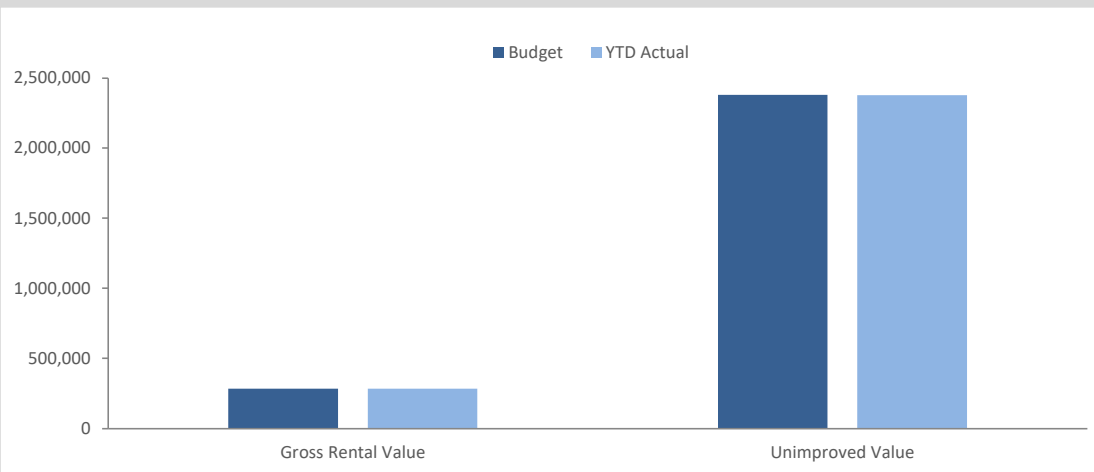
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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	0.125020	247	2,278,788	284,896	0	0	284,896	284,896	265		285,161
Unimproved Value											
Unimproved Value	0.006451	417	368,666,000	2,378,264	2,000	0	2,380,264	2,378,265	(0)		2,378,265
Sub-Total		664	370,944,788	2,663,160	2,000	0	2,665,160	2,663,161	265	0	2,663,426
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	665	147	229,392	97,755	0	0	97,755	97,755		(94)	97,661
Unimproved Value											
Unimproved Value	700	64	3,685,368	44,800	0	0	44,800	44,800		1	44,801
Sub-Total		211	3,914,760	142,555	0	0	142,555	142,555	0	(92)	142,462
Amount from General Rates							2,807,715				2,805,888
Total General Rates							2,807,715		265	(92)	2,805,888
Ex Gratia Rates							0				72,905
Total Specified Area Rates			0	0	0	0	0	0	0	0	72,905
Total							2,807,715				2,878,793

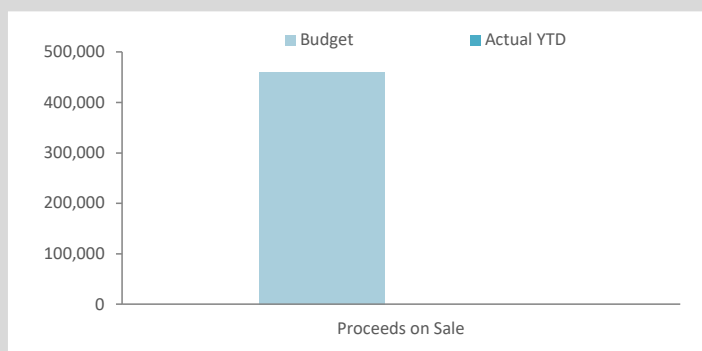
KEY INFORMATION

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



Asset Ref.	Asset Description	PE#	Current Budget				YTD Actual				
			Net Book		Proceeds	Profit	(Loss)	Net Book		Profit	(Loss)
			Value					Value			
			\$	\$	\$	\$	\$	\$	\$		
	Plant and equipment										
	Governance										
	Toyota Prado	CB1	52,000	68,000	16,000	0		0		0	
	Toyota Prado	CB01	50,000	54,600	4,600	0		0		0	
	Transport										
	MOW - Toyota Prado GXL	PE110	50,000	53,500	3,500	0		0		0	
	WS - Toyota SR5 Dual Cab	PE168	42,000	45,000	3,000	0		0		0	
	Gardens - Toyota Hilux Ute	PE166	21,000	34,200	13,200	0		0		0	
	Toyota Hilux Extra Cab	PE167	38,000	42,500	4,500	0		0		0	
	Toyota Hilux Dual Cab	PE165	38,000	38,200	200	0		0		0	
	Gardens - Toyota Hilux Ute	PE164	34,000	34,500	500	0		0		0	
	Dynapac Vibe Roller	PE210	50,000	60,000	10,000	0		0		0	
	Tree Mulcher	PE219	0	15,000	15,000	0		0		0	
	Cranbrook Community Bus	PE182	19,000	15,000	5,500	(9,500)		0		0	
			394,000	460,500	76,000	(9,500)	0	0	0	0	

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$460,500	\$0	0%

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

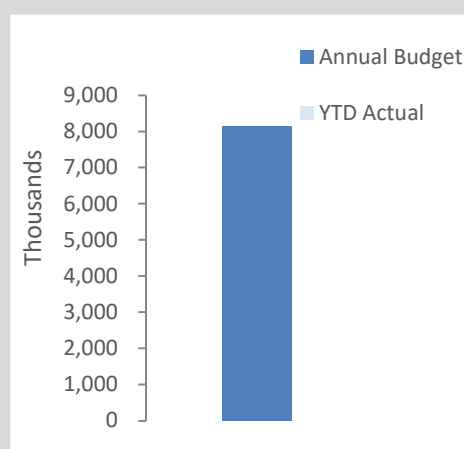
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - specialised	4,205,698	0
Plant and equipment	826,500	0
Infrastructure - Roads	1,881,937	0
Infrastructure - Other	1,211,480	0
Capital Expenditure Totals	8,125,615	0
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	5,078,608	(96,629)
Borrowings	700,170	0
Other (Disposals & C/Fwd)	460,500	0
Cash Backed Reserves		
Employee Entitlement Reserve	30,000	0
Building Asset Management Reserve	42,735	0
Community Associations Financial assistance Reserves	50,170	0
Frankland River Sporting Facilities Reserve	170,790	0
Rate Discount Reserve	564,936	0
Contribution - operations	1,027,706	96,629
Capital Funding Total	8,125,615	0

SIGNIFICANT ACCOUNTING POLICIES

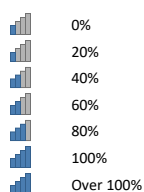
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.13 M	\$. M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.08 M	-\$0.1 M	-2%

Capital Expenditure Total
Level of Completion Indicators



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

% of
Completion

	Account Description	Adopted			Variance Under/(Over)	
		Budget	YTD Budget	YTD Actual		
Buildings - specialised						
	051200	Capital Expense - Buildings - Cranbrook Fire Shed	1,103,000	0	0	1,103,000
	111207	Capital Expense - Unicup Hall	42,735	0	0	42,735
	111208	Capital Expense - Cranbrook Regional Community Hub Development	25,000	0	0	25,000
	112203	Capital Expense - Lake Poorrarecup Major Maintenance	62,938	0	0	62,938
	113205	Capital Expense - Frankland River Community Facility	2,972,025	0	0	2,972,025
	Buildings - specialised Total		4,205,698	0	0	4,205,698
Plant & Equipment						
	042212	Capital Expense - Admin Vehicles	107,000	0	0	107,000
	053200	Capital Expense - Plant & Equipment	110,000	18,332	0	110,000
	123200	PLANT - Light Plant & Equipment (Capital)	263,500	43,916	0	263,500
	123201	PLANT - Heavy Plant & Equipment (Capital)	346,000	57,666	0	346,000
	Plant & Equipment Total		826,500	119,914	0	826,500
Infrastructure - Roads						
	121201	Capital Expense - Regional Road Group Construction	1,230,000	0	0	1,230,000
	121202	Capital Expense - Council Funded Road Construction	180,000	0	0	180,000
	121203	Capital Expense - Roads to Recovery Construction	387,937	0	0	387,937
	121204	Capital Expense - Black Spot Construction	39,000	0	0	39,000
	121216	Capital Expense - Commodity Route Construction	45,000	0	0	45,000
	Infrastructure - Roads Total		1,881,937	0	0	1,881,937
Infrastructure - Other						
	113225	Capital Expense - Other Infrastructure Acquisition	246,480	0	0	246,480
	113226	Capital Expense - Other Infrastructure Frankland River	820,000	0	0	820,000
	126201	Capital Expenses - Other Infrastructure - Cranbrook Airstrip	125,000	0	0	125,000
	132206	TOUR - Other Infrastructure	20,000	0	0	20,000
	Infrastructure - Other Total		1,211,480	0	0	1,211,480
	Grand Total		8,125,615	119,914	0	8,125,615

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

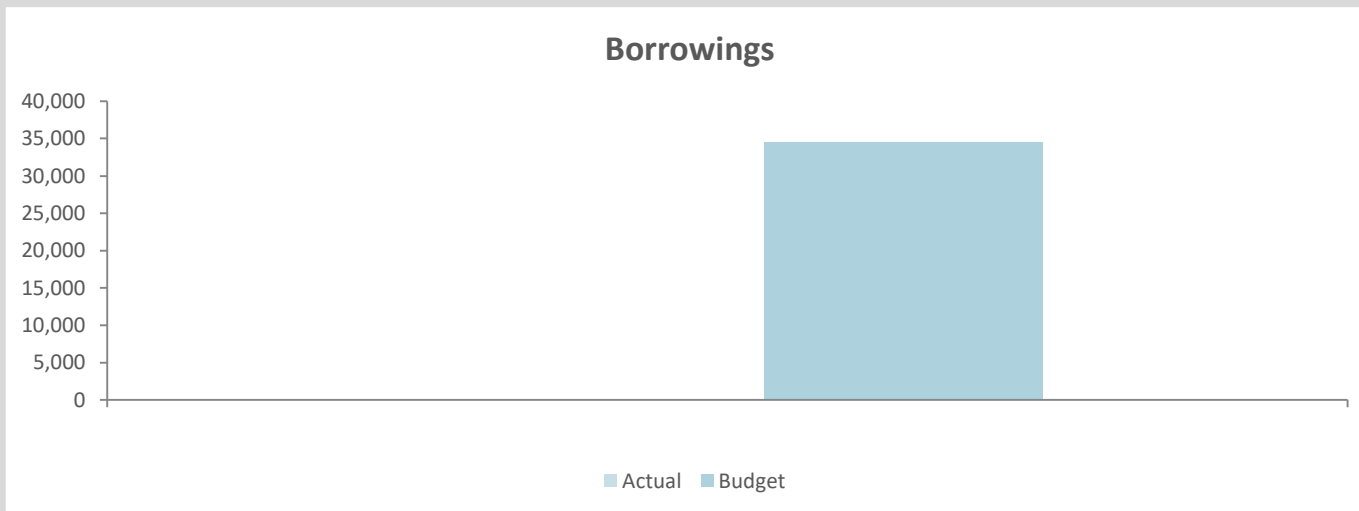
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2022	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	70,517	0	0	0	34,516	0	36,001	0	2,940
Recreation and culture									
Frankland River Community Facility	0	0	700,170	0	0	0	700,170	0	0
	70,517	0	700,170	0	34,516	0	736,172	0	2,940
Total	70,517	0	700,170	0	34,516	0	736,172	0	2,940
Current borrowings	34,516					34,516			
Non-current borrowings	36,001					36,002			
	70,517					70,518			

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.

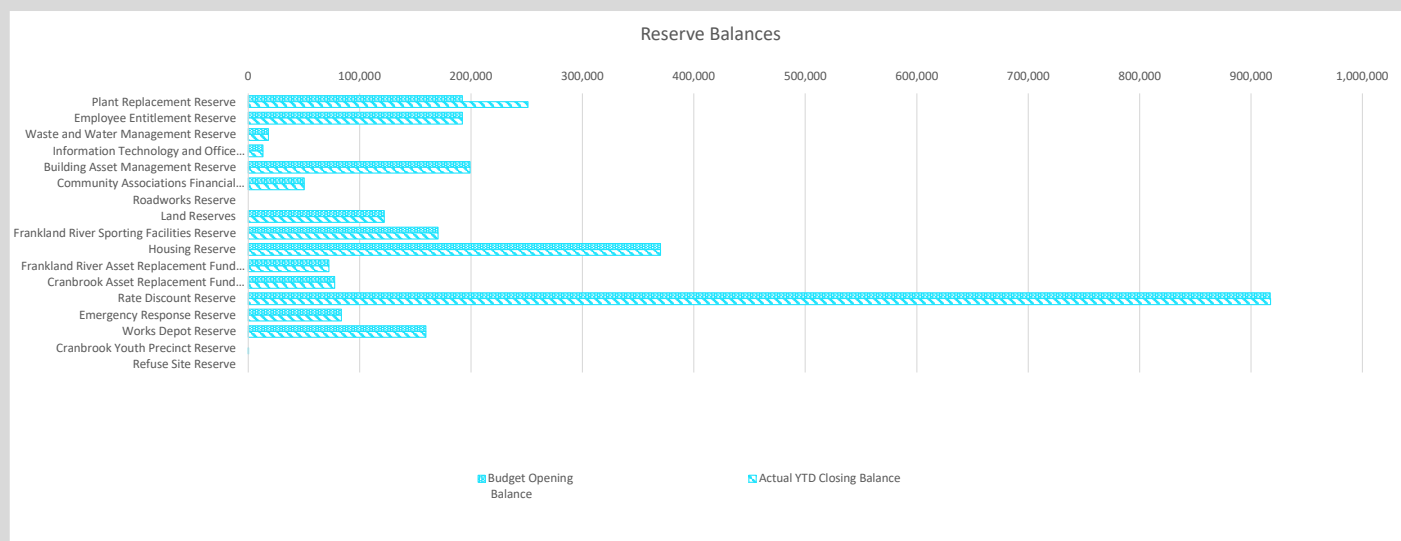


Principal Repayments	\$0
Interest Earned	\$3,816
Interest Expense	\$0
Reserves Bal	\$2.7 M
Loans Due	\$. M

Cash Backed Reserve

Reserve Name	Budget Opening Balance	Actual 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
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	192,187	251,001	377	120.73	197,730		0		390,294	251,121
Employee Entitlement Reserve	192,187	192,187	288	92.44	60,000		(30,000)		222,475	192,280
Waste and Water Management Reserve	18,290	18,290	27	8.80	10,000		0		28,317	18,299
Information Technology and Office Equipment Reserve	13,305	13,305	20	6.40	70,000		0		83,325	13,312
Building Asset Management Reserve	199,240	199,240	299	95.83	0		(42,735)		156,804	199,336
Community Associations Financial assistance Reserves	50,350	50,350	76	24.21	16,034		(50,170)		16,290	50,375
Roadworks Reserve	0	0	0	0.00	78,282		0		78,282	0
Land Reserves	122,136	122,136	183	58.74			0		122,319	122,194
Frankland River Sporting Facilities Reserve	170,534	170,534	256	82.02			(170,790)		0	170,616
Housing Reserve	370,005	370,005	555	177.96	0		0		370,560	370,183
Frankland River Asset Replacement Fund (Bowling Green) Reserve	72,606	72,606	109	34.92	5,000		0		77,715	72,641
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	77,606	77,606	116	37.33	5,000		0		82,722	77,643
Rate Discount Reserve	917,174	917,174	1,376	441.13	210,579		(564,936)		564,192	917,616
Emergency Response Reserve	83,762	83,762	126	40.29	20,000		0		103,888	83,802
Works Depot Reserve	159,544	159,544	239	76.74	0		0		159,783	159,621
Cranbrook Youth Precinct Reserve	0	0	11	3.45	0		0		11	3
Refuse Site Reserve	0	0	0	0.00	40,254		0		40,254	0
	2,638,926	2,697,741	4,057	1,301	712,879	0	(858,631)	0	2,497,232	2,699,042

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 31 August 2022
		\$	\$	\$	\$
Provisions					
Annual and sick leave		297,032	0	0	297,032
Long service leave		147,705	0	0	147,705
Contract Liabilities					
Unspent grants, contributions and reimbursements		515,675	0	0	515,675
Cash in lieu of parking		0			0
Lease liability		18,805		(3,113)	15,692
Total Other Current liabilities		979,217	0	(3,113)	976,104
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 AUGUST 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	YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant	0	0	0		0	98,719	24,679	59,071
Local Roads Grant	0	0	0		0	93,274	23,318	35,654
Law, order, public safety								
DFES - ESL Grant	0	0	0		0	90,500	22,625	26,084
DFES - Mitigation Activity Grant	0	0	0		0	30,000	5,000	0
Education and welfare								
DoC - Youth Week Funding	0	0	0		0	1,500	250	0
DoC - Seniors Activities Funding	0	0	0		0	1,000	166	0
Transport								
MRWA - Direct Grant	0	0	0		0	179,392	179,392	0
	0	0	0	0	0	494,385	255,430	120,809
Operating Contributions								
General purpose funding								
Law, order, public safety								
CESM Contributions	0	0	0		0	130,275	0	0
Recreation and culture								
Sports Australia Grant - Tenterden Tennis Club T	10,000	0	0	10,000	10,000	10,000	0	0
Transport								
122101 120 MRWA - Streetlighting Contribution	0	0	0	0	0	1,700	0	0
	10,000	0	0	10,000	10,000	141,975	0	0
TOTALS	10,000	0	0	10,000	10,000	636,360	255,430	120,809

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	YTD Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidie:										
						1,103,000	0		1,103,000	0
						110,000	0		110,000	0
Recreation and culture										
112302	114					62,938	5,244		62,938	0
113300	114	441,469	0	0	441,469	820,000	0		820,000	0
113314	113		0	0		82,160	0		82,160	0
113326	114	0	0	0		1,452,628	0		1,452,628	0
Transport										
122300	113	0	0	0		820,000	68,333		820,000	0
122301	114	0	0	0		323,722	26,976		323,722	0
122305	113	0	0	0		26,000	2,166		26,000	0
122308	113	0	0	0		30,000	2,500		30,000	0
122309	113	0	0	0		30,000	2,500		0	(96,629)
126300	113					62,500	0		62,500	0
		441,469	0	0	441,469	4,922,948	107,719	0	4,892,948	(96,629)
Non-Operating Contribution:										
Recreation and culture										
113303	116	0	0	0		820,000	0		820,000	0
113315	116					82,160	0		82,160	0
		0	0	0	0	902,160	0	0	902,160	0
Total Non-operating grants, subsidies and contribution		441,469	0	0	441,469	5,825,108	107,719	0	5,795,108	(96,629)

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

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	mvt in opening surplus				(40,902)	(40,902)
032100	Financial Assistance Grants - General Purpose		Operating Revenue	137,565		96,663
032101	Financial Assistance Grants - Local Roads		Operating Revenue	49,341		146,004
101100	Recycling removal charges		Operating Revenue		(2,770)	143,234
101101	Waste Removal Charges		Operating Revenue		(2,565)	140,669
112203	Lake Poorerrecup		Capital Expenses		(35,000)	105,669
121200	Bridge Program Works		Capital Expenses		(54,228)	51,441
143102	Insurance payment received		Operating Expenses	19,700		71,141
122102	Direct Grants Main Roads		Operating Revenue	3,859		75,000
136008	Sukey Hills Signage		Operating Expenses		(10,000)	65,000
111208	Cranbrook Community Hub - undercover outdoor area for day care		Capital Expenses	25,000		90,000
				292,852	(243,753)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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.

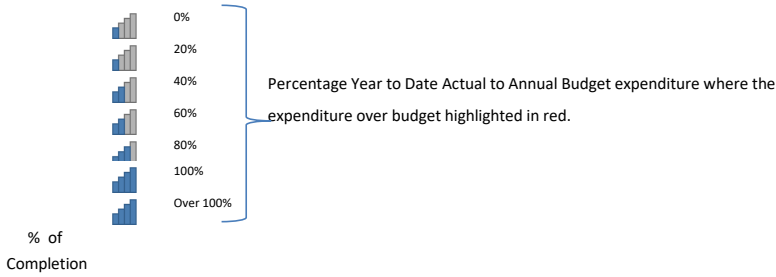
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Rates	27,300	0.96%	▲ Permanent	Increase in ex-gratia rates
Operating grants, subsidies and contributions	(134,621)	(52.70%)	▲ Timing	Permanent variation - increased revenue in Federal Financial Assistance Grants. Timing variation - Main Roads Direct Grant not yet received
Other revenue	12,911	58.38%	▲ Permanent	Insurance payment received for VMS trailer
Profit on disposal of assets	(12,664)	(100.00%)	▲ Timing	Plant replacement program to commence shortly
Expenditure from operating activities				
Employee costs	(56,555)	(15.65%)	▲ Timing	Timing of Public Works Overheads recoveries, monitoring on-going.
Materials and contracts	13,762	5.19%	▼ Timing	Various accounts currently under budget, with main variances in road and plant maintenance, and waste site maintenance
Depreciation on non-current assets	(24,634)	(6.23%)	Permanent	Depreciation on roads higher than budgeted. Depreciation on new asset category for Landfill Rehabilitation not budgeted. Non-cash - no impact on Rate Setting Statement.
Other expenditure	27,876	96.09%	▼ Timing	Fringe benefits tax, and payments to recipients of the Shire's Community Grants
Investing Activities				
Non-operating grants, subsidies and contributions	(307,067)	(145.92%)	▼ Timing	Claim 1 of Regional Road Group funding not yet received. Reversal of 2021/22 accrual journal for grants not received at 30 June 2022 -will balance back to zero in this financial year once the funds have been received.
Payments for property, plant and equipment	119,914	(100.00%)	▼ Timing	Plant replacement program to commence shortly
Financing Activities				
Repayments from community association loans	500	0.00%		

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

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators

















RESP OFFICER	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
04 GOVERNANCE				
042 Governance - General - Capital Expenditure				
MOW	107,000	\$ -	\$ 59,091	107,000
	130,000	\$ -	\$ -	130,000
	\$ 237,000	\$ -	\$ 59,091	\$ 237,000
042 Governance - General - Capital Revenue				
MOW	122,600	\$ -	\$ 68,182	122,600
	(122,600)	\$ -	\$ -	(122,600)
	30,000	\$ -	\$ -	30,000
	\$ 30,000	\$ -	\$ 68,182	\$ 30,000
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE				
	\$ 237,000	\$ -	\$ 59,091	
04 TOTAL GOVERNANCE - CAPITAL REVENUE				
	\$ 30,000	\$ -	\$ 68,182	
03 GENERAL PURPOSE INCOME				
031 General Purpose Income - Rates - Capital Expense				
	210,579	\$ -	\$ -	210,579
	\$ 210,579	\$ -	\$ -	\$ 210,579
032 General Purpose Income - Other General Purpose Income - Capital Expense				
	210,579	\$ -	\$ -	210,579
	\$ 210,579	\$ -	\$ -	\$ 210,579
04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE				
	\$ 210,579	\$ -	\$ -	
05 LAW, ORDER & PUBLIC SAFETY				
051 Fire Prevention - Capital Expenditure				
	1,103,000	\$ -	\$ -	1,103,000
	18,809	\$ 1,556	\$ -	17,253
	\$ 1,121,809	\$ 1,556	\$ -	\$ 1,120,253
051 Fire Prevention - Capital Revenue				
	1,103,000	\$ -	\$ -	1,103,000
	\$ 1,103,000	\$ -	\$ -	\$ 1,103,000
053 Other Law, Order & Public Safety - Capital Expenditure				
	110,000	\$ -	\$ -	110,000
	-	\$ -	\$ -	-
	\$ 110,000	\$ -	\$ -	\$ 110,000
053 Other Law, Order & Public Safety - Capital Revenue				
	110,000	\$ -	\$ -	110,000
	\$ 110,000	\$ -	\$ -	\$ 110,000
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE				
	\$ 1,231,809	\$ 1,556	\$ -	
04 TOTAL GOVERNANCE - CAPITAL REVENUE				
	\$ 1,213,000	\$ -	\$ -	

	RESP OFFICER	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)	
09 HOUSING						
091 Staff Housing - Capital Expenditure						
091202	Capital Expense - Staff Housing Major Maintenance	-	\$ -	\$ -	-	
091280	STF HOUSE - Loan Principal Repayments	34,516	\$ -	\$ -	34,516	
091 Total Staff Housing - Capital Expenditure		\$ 34,516	\$ -	\$ -	\$ 34,516	
09 TOTAL HOUSING - CAPITAL EXPENDITURE		\$ 34,516	\$ -	\$ -		
10 COMMUNITY AMENITIES						
101 Household Waste - Capital Expense						
101299	SAN - Transfer to Reserves	40,254	\$ -	\$ -	40,254	
101 Total Household Waste - Capital Expense		\$ 40,254	\$ -	\$ -	\$ 40,254	
107 Other Community Amenities - Capital Expenditure						
107208	Capital Expense - Infrastructure Acquisition	30,000	\$ -	\$ -	30,000	
107 Total Other Community Amenities - Capital Expenditure		\$ 30,000	\$ -	\$ -	\$ 30,000	
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE		\$ 70,254	\$ -	\$ -		
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Capital Expenditure						
111207	Capital Expense - Buildings	42,735	\$ -	\$ -	42,735	
111208	Capital Expense - Cranbrook Regional Community Hub Development	25,000	\$ -	\$ -	25,000	
111 Total Public Halls & Civic Centre - Capital Expenditure		\$ 67,735	\$ -	\$ -	\$ 67,735	
112 Swimming Areas & Beaches - Capital Expenditure						
112203	Capital Expense - Lake Poorrarecup Major Maintenance	62,938	\$ -	\$ -	62,938	
112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 62,938	\$ -	\$ -	\$ 62,938	
107 Swimming Areas & Beaches - Capital Revenue						
112302	Capital Revenue - Lake Poorrarecup Ablutions Grant	62,938	\$ -	\$ -	62,938	
107 Total Other Community Amenities - Capital Revenue		\$ 62,938	\$ -	\$ -	\$ 62,938	
113 Other Recreation and Sport - Capital Expenditure						
113205	Capital Expense - Frankland River Community Facility	2,972,025	\$ -	\$ -	2,972,025	
113225	Capital Expense - Other Infrastructure Acquisition	246,480	\$ -	\$ -	246,480	
113226	Capital Expense - Other Infrastructure Frankland River	820,000	\$ -	\$ -	820,000	
113299	OTH REC - Transfer to Reserves	26,034	\$ -	\$ -	26,034	
113 Total Other Recreation & Sport - Capital Expenditure		\$ 4,064,539	\$ -	\$ -	\$ 4,064,539	
113 Other Recreation & Sport - Capital Revenue						
113300	Capital Revenue - Grant Income	820,000	\$ -	\$ -		
113303	Capital Revenue - Contributions & Donations Other Rec & Sport	103,500	\$ -	\$ -		
113314	Capital Revenue - Tenterden Tennis Club CSRFF Grant	82,160	\$ -	\$ -		
113315	Capital Revenue - Tenterden Tennis Club - Club Funds	82,160	\$ -	\$ -		
113326	Capital Revenue - Frankland River Community Facility BBRF Grant	1,452,628	\$ -	\$ -		
113380	OTH REC - New Loan Borrowings	700,170	\$ -	\$ -		
113399	OTH REC - Transfer from Reserves	828,632	\$ -	\$ -		
113 Total Other Recreation & Sport - Capital Revenue		\$ 4,069,250	\$ -	\$ -		
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE		\$ 4,195,212	\$ -	\$ -		
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE		\$ 4,132,188	\$ -	\$ -		
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
121201 Capital Expense - Regional Road Group Construction						
RG003	Salt River Road	MOW	315,000	\$ -	\$ -	315,000
RG007	Salt River Road	MOW	240,000	\$ -	\$ -	240,000
RG008	Kojonup Frankland Road	MOW	270,000	\$ -	\$ -	270,000
RG523	Shamrock Road	MOW	120,000	\$ -	\$ -	120,000
RG560	Wingebellup Road	MOW	285,000	\$ -	\$ -	285,000
Sub Total Capital Expense - Regional Road Group Construction			\$ 1,230,000	\$ -	\$ -	\$ 1,230,000
121202 Capital Expense - Council Funded Road Construction						
CF013	Newton Road	MOW	60,000	\$ -	\$ -	60,000
CF024	Koonje Road	MOW	60,000	\$ -	\$ -	60,000
CF106	Thompson Road	MOW	60,000	\$ -	\$ -	60,000
Sub Total Capital Expense - Council Funded Road Construction			\$ 180,000	\$ -	\$ -	\$ 180,000

% of
Completion

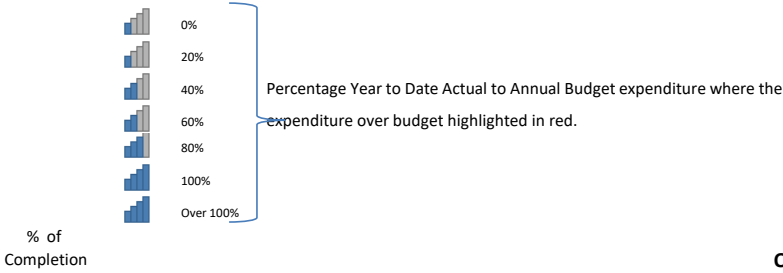
0%

		RESP OFFICER	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
121203	<u>Capital Expense - Roads to Recovery Construction</u>					
 AU001	Boyup Brook Cranbrook Road	MOW	161,861	\$ -	\$ -	161,861
 AU047	Yeriminup Road	MOW	226,076	\$ -	\$ -	226,076
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 387,937</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 387,937</u>
121204	<u>Capital Expense - Black Spot Construction</u>					
 BS016	Boyup Brook Cranbrook Road	MOW	39,000	\$ -	\$ -	39,000
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 39,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,000</u>
121216	<u>Capital Expense - Commodity Route Construction</u>					
 CR058	Boyup Brook Cranbrook Road	MOW	45,000	\$ -	\$ -	45,000
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>
	121299	ROADC - Transfer to Reserves	78,282	\$ -	\$ -	78,282
	121 Total Streets Roads Bridges & Depot Construction - Capital Expendit		\$ 1,960,219	\$ (343)	\$ -	\$ 1,960,562
121 Streets Roads Bridges & Depot Construction - Capital Revenue						
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	820,000	\$ -	\$ -	-
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ -	\$ -	-
122305	Capital Revenue - Grant - Black Spot Grants	MOW	26,000	\$ -	\$ -	-
122308	Capital Revenue - Grant - Commodity Route Funding	MOW	30,000	\$ -	\$ -	-
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue			\$ 1,199,722	\$ -	\$ -	-
123 Road Plant Purchases - Capital Expenditure						
 123200	PLANT - Light Plant & Equipment (Capital)	CDO	263,500	\$ -	\$ 41,309	263,500
 123201	PLANT - Heavy Plant & Equipment (Capital)	MCC	346,000	\$ -	\$ 76,754	346,000
 123299	PLANT - Transfer to Reserves	MOW	197,730	\$ -	\$ -	197,730
123 Total Road Plant Purchases - Capital Expenditure			\$ 807,230	\$ -	\$ 118,063	\$ 807,230
123 Road Plant Purchases - Capital Revenue						
123300	PLANT - Proceeds on Disposal of Asset	CDO	337,900	\$ -	\$ -	-
123302	PLANT - Realisation on Disposal of Asset	CDO	(337,900)	\$ -	\$ -	-
123 Total Road Plant Purchases - Capital Revenue			\$ -	\$ -	\$ -	-
126 Aerodromes - Capital Expenditure						
 126201	Capital Expenses - Infrastructure	CDO	125,000	\$ -	\$ -	125,000
126 Total Aerodromes - Capital Expenditure			\$ 125,000	\$ -	\$ -	\$ 125,000
126 Aerodromes - Capital Revenue						
126300	Capital Revenue - Grant Income	CDO	62,500	\$ -	\$ -	-
126 Total Aerodromes - Capital Revenue			\$ 62,500	\$ -	\$ -	-
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE			\$ 2,892,449	\$ (343)	\$ 118,063	
12 TOTAL TRANSPORT - CAPITAL REVENUE			\$ 1,262,222	\$ -	\$ -	
13 ECONOMIC SERVICES						
132 Tourism & Area Promotion - Capital Expenditure						
 132206	TOUR - Other Infrastructure		20,000	\$ -	\$ -	20,000
132 Total Tourism & Area Promotion - Capital Expenditure			\$ 20,000	\$ -	\$ -	\$ 20,000
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE			\$ 20,000	\$ -	\$ -	-
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE			\$ -	\$ -	\$ -	-
14 OTHER PROPERTY & SERVICES						
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE			\$ -	\$ -	\$ -	-
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE			\$ -	\$ -	\$ -	-
TOTAL CAPITAL EXPENDITURE			\$ 8,891,819	\$ 1,213	\$ 177,154	
TOTAL CAPITAL REVENUE			\$ 6,637,410	\$ -	\$ 68,182	

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

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
18%	031000	MCC	99,676	17,901	-	81,776
1%	031002	MCC	11,000	87	-	10,913
	031003	MCC	200	-	-	200
	031004	MCC	5,000	-	-	5,000
	031006	MCC	1,500	-	-	1,500
15%	031 Total Rate Revenue - Operating Expenditure		\$ 117,376	\$ 17,988	\$ -	\$ 99,389

031 Rate Revenue - Operating Revenue

031100	Revenue - General Rates Levied	MCC	2,805,715	2,805,716	-	
031101	Revenue - Ex-Gratia Rates	MCC	45,446	72,905	-	
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,500	229	-	
031103	Revenue - Rates Written-off	MCC	(500)	(0)	-	
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-	
031105	Revenue - Rates Instalment Interest	MCC	10,500	1,038	-	
031106	Revenue - Rates Administration Charges	MCC	2,200	340	-	
031107	Revenue - Rate Enquiries	MCC	2,500	270	-	
031108	Revenue - Interim Rates	MCC	2,000	173	-	

031 Total Rate Revenue - Operating Revenue

\$ 2,879,361 \$ 2,880,670 \$ -

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	98,719	59,071	-	
032101	Revenue - Local Roads Grant	MCC	93,274	35,654	-	
032102	Revenue - Municipal Interest	MCC	2,000	1,217	-	
032103	Revenue - Reserves Interest	MCC	4,057	1,301	-	
032104	Revenue - Dividends/Other Interest	MCC	200	-	-	
032105	Revenue - Sundry Debtor Interest	MCC	200	31	-	

032 Total Other General Purpose Funding - Operating Revenue

\$ 198,450 \$ 97,274 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 117,376 \$ 17,988 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,077,811 \$ 2,977,944 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

18%	041000	MCC	228,617	41,057	-	187,560
	041001	CEO	500	-	-	500
	041002	CEO	5,200	-	-	5,200
	041004	CEO	6,000	-	-	6,000
1%	041005	MCC	15,000	104	-	14,896
49%	041006	MCC	15,869	7,757	-	8,112
571%	041007	MCC	3,200	18,278	-	(15,078)
2%	041008	CEO	6,000	120	-	5,880
	041009	CEO	50,000	-	-	50,000
33%	041010	CEO	750	244	244	506
0%	041012	CEO	2,000	3	-	1,997
	041016	CEO	1,500	-	-	1,500
	041017	CEO	5,000	-	3,353	5,000
24%	041 Total Members Of Council - Operating Expenditure		\$ 339,635	\$ 80,673	\$ 23,412	\$ 258,962

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
041 Members Of Council - Operating Revenue						
	041102	MCC	100	-	-	
	041103	MCC	500	-	-	
	041 Total Members Of Council - Operating Revenue		\$ 600	\$ -	\$ -	
042 Governance - General - Operating Expenditure						
11%	042001	MCC	48,268	5,203	793	43,065
42%	042003	MCC	33,300	13,875	-	19,425
7%	042004	MCC	5,000	361	-	4,639
52%	042005	MCC	97,600	50,707	-	46,893
12%	042006	MCC	27,000	3,287	909	23,713
30%	042008	CEO	7,500	2,251	-	5,249
5%	042009	MCC	15,000	712	690	14,288
21%	042010	MCC	7,500	1,540	39	5,960
	042011	MCC	47,324	-	-	47,324
5%	042013	MCC	4,500	245	500	4,255
	042014	MCC	8,000	-	-	8,000
54%	042015	MCC	28,849	15,662	-	13,186
	042016	MCC	2,870	-	-	2,870
	042017	MCC	7,000	-	893	7,000
5%	042018	MCC	3,000	137	-	2,863
4%	042019	MCC	200	8	-	192
15%	042020	MCC	30,000	4,625	-	25,375
28%	042021	MCC	1	(0)	-	1
0%	042022	MCC	2,000	0	168	2,000
11%	042023	MCC	5,700	627	-	5,073
16%	042051	MCC	11,929	1,945	-	9,984
14%	042052	MCC	760,314	103,890	-	656,424
0%	042053	MCC	10,000	47	-	9,953
8%	042054	MCC	15,000	1,185	-	13,815
63%	042055	MCC	11,800	7,465	-	4,335
	042057	MCC	7,500	-	-	7,500
	042089	MCC	19,267	-	-	19,267
16%	042090	MCC	98,280	15,570	-	82,710
18%	042099	MCC	(1,277,902)	(229,495)	-	(1,048,406)
	042 Total Governance - General - Operating Expenditure		\$ 36,800	\$ 2,471	\$ 3,991	\$ 34,329
042 Governance - General - Operating Revenue						
	042101	MCC	1,000	-	-	
	042102	MCC	100	33	-	
	042103	MCC	100	2	-	
	042107	MCC	15,000	4,875	-	
	042199	MCC	20,600	-	-	
	042 Total Governance - General - Operating Revenue		\$ 36,800	\$ 4,910	\$ -	
043 Governance - Other - Operating Expenditure						
	043013		35,000	-	-	35,000
	043018		25,000	-	-	25,000
	043019		100,000	-	-	100,000
	043020		2,000	-	-	2,000
3%	043021		80,000	2,770	-	77,230
	043060		17,750	-	17,313	17,750
	043 Total Governance - Other - Operating Expenditure		\$ 259,750	\$ 2,770	\$ 17,313	\$ 256,980
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE			\$ 636,185	\$ 85,914	\$ 44,716	
04 TOTAL GOVERNANCE - OPERATING REVENUE			\$ 37,400	\$ 4,910	\$ -	

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)	
05 LAW, ORDER & PUBLIC SAFETY							
051 Fire Prevention (ESL) - Operating Expenditure							
1%	051001	Expense - ESL Purchase Minor Plant & Equip	CESM	10,000	-	10,000	
	051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	171	21,829	
	051003	Expense - ESL Maintenance Plant & Equipment	CESM	-	-	-	
24%	051004	Expense - ESL Maintenance Land & Buildings	CESM	6,114	1,464	4,651	
	051005	Expense - ESL Clothing & Accessories	CESM	7,857	-	7,857	
8%	051006	Expense - ESL Utilities, Rates & Taxes	CESM	2,000	159	1,841	
2%	051007	Expense - ESL Other Goods & Services	CESM	3,500	60	3,440	
45%	051008	Expense - ESL Insurances - Fire Prevention	MCC	39,029	17,475	21,554	
21%	051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 90,500	\$ 19,329	\$ 7,795	\$ 71,172
051 Fire Prevention (ESL) - Operating Revenue							
	051100	Revenue - ESL Grant	MCC	90,500	26,084	-	
	051101	Revenue - ESL Collection Fee	MCC	4,000	-	-	
	051 Total Fire Prevention (ESL) - Operating Revenue			\$ 94,500	\$ 26,084	\$ -	
051 Fire Prevention (Council) - Operating Expenditure							
18%	051000	Expense - Administration Allocation Fire Prevention	MCC	66,706	11,980	54,727	
7%	051010	Expense - Council Fire Prevention	MOW	65,936	4,395	61,541	
	051011	Expense - Council Fire Maps	MCC	500	-	500	
17%	051090	Expense - Depreciation Fire Prevention	MCC	154,000	26,000	128,000	
15%	051 Total Fire Prevention (Council) - Operating Expenditure			\$ 287,142	\$ 42,374	\$ 450	\$ 244,769
051 Fire Prevention (Council) - Operating Revenue							
	051111	Revenue - Council Sale of Fire Maps	MCC	100	45	-	
	051112	Revenue - Council Fire Mitigation	MCC	30,000	-	-	
	051 Total Fire Prevention (Council) - Operating Revenue			\$ 30,100	\$ 45	\$ -	
051 Fire Prevention (CESM) - Operating Expenditure							
15%	051020	Expense - CESM Employee Expenses	MCC	121,554	18,427	103,127	
8%	051021	Expense - CESM Administration Expenses	MCC	1,500	120	1,380	
11%	051022	Expense - CESM Vehicle Expenses	MCC	7,000	741	6,259	
	051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	878	167	711	
	051089	Expense - Staff Housing Allocation	MCC	3,285	-	3,285	
14%	051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 134,217	\$ 19,455	\$ -	\$ 114,762
051 Fire Prevention (CESM) - Operating Revenue							
	051112	Revenue - Council Fire Mitigation	MCC	30,000	-	-	
	051120	Revenue - CESM Contributions & Reimbursements	MCC	130,275	-	-	
	051 Total Fire Prevention (CESM) - Operating Revenue			\$ 130,275	\$ -	\$ -	
052 Animal Control - Operating Expenditure							
18%	052000	Expense - Administration Allocation Animal Control	MCC	10,734	1,928	8,807	
	052001	Expense - Pound Maintenance	MOW	1,656	-	1,656	
14%	052002	Expense - Animal Control	MOW	86,792	12,579	55	74,213
15%	052 Total Animal Control - Operating Expenditure			\$ 99,182	\$ 14,507	\$ 55	\$ 84,676
052 Animal Control - Operating Revenue							
	052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-	
	052101	Revenue - Dog Registration Fees	MCC	2,500	568	-	
	052102	Revenue - Impounding Fees	MCC	300	100	-	
	052103	Revenue - Cat Registration Fees	MCC	200	-	-	
	052 Total Animal Control - Operating Revenue			\$ 3,200	\$ 668	\$ -	
053 Other Law, Order & Public Safety - Operating Expenditure							
18%	053000	Expense - Administration Allocation Other Law Order & I	MCC	8,818	1,584	7,234	
	053001	Expense - Local Laws	CEO	5,000	-	5,000	
17%	053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	103	507	
12%	053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 14,428	\$ 1,687	\$ -	\$ 12,741
053 Other Law, Order & Public Safety - Operating Revenue							
	053103	Revenue - Infringements	MCC	3,000	200	-	
	053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 3,000	\$ 200	\$ -	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE				\$ 625,469	\$ 97,351	\$ 8,299	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE				\$ 261,075	\$ 26,997	\$ -	

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)		
07 HEALTH								
074 Preventative Services - Administration & Inspection - Operating Expenditure								
18%		074000	Expense - Administration Allocation Preventative Service	MCC	24,919	4,475	-	20,444
		074001	Expense - Contract EHO	CEO	10,000	-	-	10,000
31%		074002	Expense - Control Expenses Other	CEO	1,500	463	55	1,037
14%		074 Total Preventative Services - Administration & Inspection - Oper			\$ 36,419	\$ 4,938	\$ 55	\$ 31,481
074 Preventative Services - Administration & Inspection - Operating Revenue								
		074102	Revenue - Septic Permit To Use Fee	MCC	500	-	-	
		074 Total Preventative Services - Administration & Inspection - Oper			\$ 500	\$ -	\$ -	
075 Preventative Services - Pest Control - Operating Expenditure								
		075000	Expense - Mosquito Control	MOW	4,874	-	-	4,874
		075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 4,874	\$ -	\$ -	\$ 4,874
077 Other Health - Operating Expenditure								
18%		077000	Expense - Administration Allocation Other Health	MCC	6,390	1,147	-	5,242
		077001	Expense - Cranbrook Medical Service	MCC	12,000	-	-	12,000
8%		077004	Expense - Frankland River Medical Service	MCC	12,000	1,000	1,000	11,000
7%		077 Total Other Health - Operating Expenditure			\$ 30,390	\$ 2,147	\$ 1,000	\$ 28,242
077 Other Health - Operating Revenue								
		077100	Revenue - Food Act Registration	MCC	100	-	-	
		077 Total Other Health - Operating Revenue			\$ 100	\$ -	\$ -	
07 TOTAL HEALTH - OPERATING EXPENDITURE					\$ 71,683	\$ 7,086	\$ 1,055	
07 TOTAL HEALTH - OPERATING REVENUE					\$ 600	\$ -		
08 EDUCATION & WELFARE								
082 Other Education - Operating Expenditure								
18%		082000	Expense - Administration Allocation Other Education	MCC	17,379	3,121	-	14,258
		082002	Expense - Youth Activities	CDO	8,000	-	-	8,000
		082004	Expense - Community Activities	CDO	6,000	-	-	6,000
9%		082005	Expense - Community Newsletters	MCC	2,100	-	-	2,100
		082 Total Other Education - Operating Expenditure			\$ 33,479	\$ 3,121	\$ -	\$ 30,358
082 Other Education - Operating Revenue								
		082100	Revenue - Community Activities Funding	CDO	1,000	-	-	
		082101	Revenue - Youth Activities Funding	CDO	1,500	-	-	
		082 Total Other Education - Operating Revenue			\$ 2,500	\$ -	\$ -	
084 Aged & Disabled - Senior Activities - Operating Expenditure								
18%		084000	Expense - Administration Allocation Seniors Activities	MCC	17,379	3,121	-	14,258
		084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
16%		084 Total Aged & Disabled - Senior Activities - Operating Expenditur			\$ 19,379	\$ 3,121	\$ -	\$ 16,258
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	\$ -	\$ -	
086 Other Welfare - Operating Expenditure								
18%		086000	Expense - Administration Allocation Other Welfare	MCC	9,840	1,767	-	8,073
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
		086003	Expense - Great Southern Northern Youth Network	CEO	2,000	-	-	2,000
		086007	Expense - Smart Start Program	MCC	25,000	-	-	25,000
17%		086090	Expense - Depreciation Other Welfare	MCC	3,800	645	-	3,155
6%		086 Total Other Welfare - Operating Expenditure			\$ 41,440	\$ 2,412	\$ -	\$ 39,028
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE					\$ 94,299	\$ 8,654	\$ -	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE					\$ 3,500	\$ -		

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			Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
09 HOUSING							
091 Staff Housing - Operating Expenditure							
18%		091000	Expense - Administration Allocation Staff Housing	MCC	26,197	4,705	- 21,492
21%		091002	Expense - Staff Housing Operating Expenses	MCC	21,737	4,657	- 17,080
17%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	12,373	2,114	- 10,259
32%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MCC	2,940	(947)	- 3,887
12%		091008	Expense - Property Management Fees	MCC	12,000	1,491	- 10,509
		091099	Expense - Staff Housing Reallocation	MCC	(46,059)	-	(46,059)
41%		091 Total Staff Housing - Operating Expenditure			\$ 29,188	\$ 12,020	\$ - \$ 17,168
091 Staff Housing - Operating Revenue							
		091100	Revenue - Staff Housing Rent	MCC	25,688	14,762	-
		091101	Revenue - Staff Housing Reimbursements	MCC	3,500	-	-
		091 Total Staff Housing - Operating Revenue			\$ 29,188	\$ 14,762	\$ -
092 Other Housing - Operating Expenditure							
18%		092000	Expense - Administration Allocation Other Housing	MCC	6,006	1,079	- 4,928
24%		092008	Expense - Other Housing Building Operations	MCC	15,000	3,539	- 11,461
17%		092009	Expense - Other Housing Building Maintenance	MCC	9,592	1,634	- 7,958
20%		092 Total Other Housing - Operating Expenditure			\$ 30,598	\$ 6,251	\$ - \$ 24,347
092 Other Housing - Operating Revenue							
		092100	Revenue - Other Housing Rent	MCC	64,800	2,569	-
		092 Total Other Housing - Operating Revenue			\$ 64,800	\$ 2,569	\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE					\$ 59,786	\$ 18,272	\$ -
09 TOTAL HOUSING - OPERATING REVENUE					\$ 93,988	\$ 17,331	
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
18%		101000	Expense - Administration Allocation Household Waste	MCC	14,824	2,662	- 12,162
8%		101001	Expense - Recycling Waste Collection	MOW	28,514	2,171	- 26,343
11%		101002	Expense - Waste Site Maintenance	MOW	180,489	19,955	2,273 160,534
		101003	Expense - Purchase of Bins	MOW	500	-	500
		101004	Expense - Drum Muster	MOW	3,487	-	3,487
8%		101006	Expense - Domestic Waste Collection	MOW	33,894	2,609	- 31,285
261%		101090	Expense - Depreciation Household Waste	MCC	2,500	6,528	- (4,028)
13%		Total Sanitation - Household Waste - Operating Expenditure			\$ 264,208	\$ 33,926	\$ 2,273 \$ 230,282
101 Sanitation - Household Waste - Operating Revenue							
		101100	Revenue - Recycling Removal Charges	MCC	38,780	36,010	-
		101101	Revenue - Waste Removal Charges	MCC	52,725	50,160	-
		101102	Revenue - Sale of Bins	MCC	1,000	185	-
		101103	Revenue - Drum Muster	MOW	3,500	-	-
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	314	-
		101 Total Sanitation - Household Waste - Operating Revenue			\$ 96,405	\$ 86,669	\$ -
102 Sanitation - Other - Operating Expenditure							
18%		102000	Expense - Administration Allocation Sanitation Other	MCC	767	138	- 629
17%		102002	Expense - Street Bins	MOW	19,562	3,381	- 16,181
17%		102 Total Sanitation - Other - Operating Expenditure			\$ 20,329	\$ 3,519	\$ - \$ 16,810
103 Sewerage - Operating Revenue							
		103102	Revenue - Septic Application Fees	MCC	1,000	-	-
		103 Total Sewerage - Operating Revenue			\$ 1,000	\$ -	\$ -
105 Protection Of Environment - Operating Expenditure							
18%		105000	Expense - Administration Allocation Protection Of Envir	MCC	14,440	2,593	- 11,847
		105001	Expense - Gillamii Centre Funding	MCC	60,000	-	60,000
14%		105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	8,729	1,250	214 7,479
17%		105090	Expense - Depreciation Protection of Environment	MCC	13,050	2,214	- 10,836
6%		105 Total Protection Of Environment - Operating Expenditure			\$ 96,219	\$ 6,057	\$ 214 \$ 90,162

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
105 Protection Of Environment - Operating Revenue						
	105101	Revenue - Reimbursements Gillamii Centre	MCC	8,729	839	-
105 Total Protection Of Environment - Operating Revenue				\$ 8,729	\$ 839	\$ -
106 Town Planning & Regional Development - Operating Expenditure						
18%	106000	Expense - Administration Allocation TP & Regional Devel	MCC	65,556	11,773	- 53,783
11%	106001	Expense - Town Planning Fees	CEO	25,000	2,659	- 22,341
	106002	Expense - Town Planning Other	CEO	10,000	-	- 10,000
14%	106 Total Town Planning & Regional Development - Operating Expenditure			\$ 100,556	\$ 14,432	\$ - \$ 86,124
106 Town Planning & Regional Development - Operating Revenue						
	106101	Revenue - Application Fees (Town Planning)	MCC	7,000	1,254	-
106 Total Town Planning & Regional Development - Operating Revenue				\$ 7,000	\$ 1,254	\$ -
107 Other Community Amenities - Operating Expenditure						
18%	107000	Expense - Administration Allocation Other Community A	MCC	18,913	3,397	- 15,516
17%	107001	Expense - Public Conveniences	MOW	49,285	8,143	1,259 41,141
28%	107002	Expense - Cemeteries	MOW	30,965	8,692	6,811 22,273
	107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	- 5,000
17%	107090	Expense - Depreciation Other Community Amenities	MCC	61,500	10,277	- 51,223
18%	107 Total Other Community Amenities - Operating Expenditure			\$ 165,663	\$ 30,509	\$ 8,070 \$ 135,153
107 Other Community Amenities - Operating Revenue						
	107101	Revenue - Cemetery Fees	MCC	2,000	3,963	-
	107104	Revenue - Reimbursement Darwinia	MCC	5,000	-	-
107 Total Other Community Amenities - Operating Revenue				\$ 7,000	\$ 3,963	\$ -
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE				\$ 646,975	\$ 88,443	\$ 10,556
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 120,134	\$ 92,725	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
18%	111000	Expense - Administration Allocation Public Halls & Civic (MCC	63,256	11,360	- 51,896
23%	111001	Expense - Cranbrook Hall Operating	MCC	12,478	2,827	271 9,650
	111002	Expense - Cranbrook Hall Building Maintenance Schem	MCC	3,769	-	- 3,769
24%	111003	Expense - Frankland River Hall Operating	MCC	10,404	2,484	214 7,920
	111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	5,250	-	- 5,250
12%	111007	Expense - Frankland River Community Centre Operating	MCC	26,460	3,301	214 23,159
1%	111008	Expense - Frankland River Community Centre Building M	MCC	9,971	62	- 9,909
47%	111010	Expense - Other Halls	MCC	5,162	2,425	- 2,737
23%	111015	Expense - Cranbrook Regional Community Hub	MCC	30,547	7,160	1,798 23,386
	111016	Expense - Cranbrook Community Gym	MCC	2,000	-	- 2,000
17%	111090	Expense - Depreciation Public Halls & Civic Centres	MCC	124,400	21,223	- 103,178
17%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 293,696	\$ 50,842	\$ 2,496 \$ 242,853
111 Public Halls & Civic Centres - Operating Revenue						
	111101	Revenue - Cranbrook Hall	MCC	1,000	245	-
	111102	Revenue - Frankland River Hall	MCC	1,000	-	-
	111104	Revenue - Frankland River Community Centre	MCC	2,000	64	-
	111105	Revenue - Reimbursement Halls	MCC	300	-	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	1,655	-
	111108	Revenue - Gym Memberships	MCC	4,200	209	-
111 Total Public Halls & Civic Centres - Operating Revenue				\$ 11,000	\$ 2,172	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
18%	112000	Expense - Administration Allocation Swimming Areas and	MCC	11,757	2,111	- 9,645
	112001	Expense - Lakes Upgrade Plan	MOW	-	-	-
5%	112002	Expense - Lake Maintenance & Operating	MOW	63,813	3,236	3,653 60,578
17%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,965	674	- 3,291
8%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,535	\$ 6,021	\$ 3,653 \$ 73,514
112 Swimming Areas and Beaches - Operating Revenue						
	112102	Revenue - Lake Site Fees	MOW	3,000	-	-
112 Total Swimming Areas and Beaches - Operating Revenue				\$ 3,000	\$ -	\$ -














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		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
113 Other Recreation & Sport - Operating Expenditure						
18%	113000	Expense - Administration Allocation Other Recreation & Sport	33,992	6,105	-	27,888
18%	113001	Expense - Cranbrook Parks and Gardens	MOW 239,074	42,180	-	196,893
7%	113002	Expense - Frankland River Parks and Gardens	MOW 105,605	7,215	4,336	98,390
9%	113003	Expense - Tenterden Parks and Gardens	MOW 16,353	1,468	-	14,885
20%	113004	Expense - Frederick Square Operating	MOW 64,577	13,054	-	51,523
39%	113007	Expense - Horse Paddocks	MOW 4,535	1,772	-	2,763
4%	113012	Expense - Frankland River Recreation Operating	MOW 46,994	1,871	-	45,123
	113014	Expense - Motocross Development - Sukey Hill	CDO 3,000	-	-	3,000
100%	113016	Expense - Regional Trails Master Plan	CDO 5,000	5,000	-	-
	113019	Expense - Cranbrook Playground	CDO 3,000	-	-	3,000
23%	113020	Expense - Community Grant Round	CDO 20,000	4,612	-	15,388
	113021	OTH REC - Tenterden Tennis Club Grant Expenditure	CDO 12,000	-	-	12,000
	113022	OTH REC - Sukey Hill Operating Expenses	CDO 3,000	-	-	3,000
19%	113090	Expense - Depreciation Other Recreation & Sport	82,100	15,720	-	66,380
15%		113 Total Other Recreation & Sport - Operating Expenditure	\$ 639,230	\$ 98,997	\$ 4,336	\$ 540,233
113 Other Recreation & Sport - Operating Revenue						
	113101	OTH REC - Other Income	MCC 3,000	-	-	
	113102	Revenue - Horse Paddock Charges	MCC 2,400	2,591	-	
	113103	Revenue - Contributions/Grants - Other Rec & Sport	MCC 10,000	-	-	
	113104	Revenue - Asset Replacement Fund - FR Bowling Green	MCC 5,000	-	-	
	113105	Revenue - Asset Replacement Fund - CB Bowling Green	MCC 5,000	-	-	
	113108	Revenue - Lease of Frederick Square	MCC 2,000	500	-	
		113 Total Other Recreation & Sport - Operating Revenue	\$ 27,400	\$ 3,091	\$ -	
115 Libraries - Operating Expenditure						
19%	115000	Expense - Administration Allocation Library	MCC 11,246	2,086	-	9,160
0%	115001	Expense - Frankland River Library	MCC 13,000	32	1,872	12,968
	115007	Expense - Cranbrook Library	MCC 13,000	-	1,872	13,000
#####	115090	Expense - Depreciation Libraries	MCC -	51	-	(51)
6%		115 Total Libraries - Operating Expenditure	\$ 37,246	\$ 2,169	\$ 3,744	\$ 35,077
116 Other Culture - Operating Expenditure						
18%	116000	Expense - Administration Allocation Other Culture	MCC 9,584	1,721	-	7,863
7%	116002	Expense - Cranbrook Museum	MCC 7,480	514	150	6,966
	116003	Expense - Maintenance Old Post Office Frankland River	MOW 2,508	-	-	2,508
	116006	Expense - ANZAC	CEO 350	-	-	350
17%	116090	Expense - Depreciation Other Culture	MCC 1,270	216	-	1,054
12%		116 Total Other Culture - Operating Expenditure	\$ 21,192	\$ 2,451	\$ 150	\$ 18,741
116 Other Culture - Operating Revenue						
	116101	Revenue - Sale of History Books	MCC 200	23	-	
	116102	Revenue - Sale of ANZAC Book	CDO 500	9	-	
		116 Total Other Culture - Operating Revenue	\$ 700	\$ 32	\$ -	
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE			\$ 1,070,898	\$ 160,480	\$ 14,379	
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE			\$ 42,100	\$ 5,295		
12 TRANSPORT						
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure						
18%	122000	Expense - Administration Allocation Streets, Roads, Brid	MCC 71,563	12,852	-	58,711
30%	122002	Expense - Road Maintenance	MOW 909,330	275,292	10,812	634,038
16%	122003	Expense - Depot Maintenance	MOW 61,228	9,587	238	51,641
96%	122007	Expense - RAMM	MOW 11,000	10,508	-	492
	122014	Expense - Streetscape / Townscape	MOW 15,000	-	24,760	15,000
46%	122016	Expense - Insurance on Bridges	MCC 47,632	21,688	-	25,945
17%	122090	Expense - Depreciation Streets, Roads, Bridges & Depot	MCC 1,325,000	229,831	-	1,095,169
	122091	Expense - Loss on Sale of Assets Transport	MCC 9,500	-	-	9,500
23%		122 Total Streets Roads Bridges & Depot Maintenance - Operating E	\$ 2,450,253	\$ 561,466	\$ 35,810	\$ 1,888,786

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)	
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue							
122101	Revenue - MRWA Streetlighting Contribution	MCC	1,700	-	-		
122102	Revenue - Grant - MRWA Direct Grants	MCC	179,392	-	-		
122199	Revenue - Profit on Sale of Assets Transport	MCC	55,400	-	-		
122 Total Streets Roads Bridges & Depot Maintenance - Operating R			\$ 236,492	\$ -	\$ -		
125 Traffic Control - Operating Expenditure							
18%	125000	Expense - Administration Allocation Traffic Control	MCC	48,305	8,675	-	39,630
	125001	Expense - DoT Licensing Expenses	MCC	1,000	-	-	1,000
16%	125002	Expense - DoT Licensing Employee Expenses	MCC	58,000	9,038	-	48,962
17%	125 Total Traffic Control - Operating Expenditure			\$ 107,305	\$ 17,713	\$ -	\$ 89,592
125 Traffic Control - Operating Revenue							
	125100	Revenue - DoT Licensing Commission	MCC	13,200	2,297	-	
	125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	1,281	-	
125 Total Traffic Control - Operating Revenue			\$ 14,200	\$ 3,577	\$ -		
126 Aerodromes - Operating Expenditure							
	126000	Expense - Airstrip Maintenance	MOW	6,250	-	-	6,250
126 Total Aerodromes - Operating Expenditure			\$ 6,250	\$ -	\$ -	\$ 6,250	
12 TOTAL TRANSPORT - OPERATING EXPENDITURE				\$ 2,563,807	\$ 579,179	\$ 35,810	
12 TOTAL TRANSPORT - OPERATING REVENUE				\$ 250,692	\$ 3,577		
13 ECONOMIC SERVICES							
131 Rural Services - Operating Expenditure							
	131003	Expense - Vermin Control (Donation to Feral Pig Eradical	CEO	2,000	-	-	2,000
	131004	Expense - Drought Relief	MOW	2,517	-	-	2,517
131 Total Rural Services - Operating Expenditure			\$ 4,517	\$ -	\$ -	\$ 4,517	
132 Tourism & Area Promotion - Operating Expenditure							
18%	132000	Expense - Administration Allocation Tourism & Area Proi	MCC	59,039	10,603	-	48,436
11%	132002	Expense - Cranbrook Caravan Park	MOW	120,033	13,072	549	106,961
16%	132004	Expense - Frankland River Caravan Park	MOW	65,564	10,295	1,350	55,269
	132005	Expense - Area Promotion Donations	MCC	1,000	-	-	1,000
	132008	Expense - Tourism & Area Promotion	CDO	10,000	-	-	10,000
	132010	Expense - Purchase of Promotional Items	CDO	1,500	-	-	1,500
	132012	Expense - Area Promotion Memberships	CDO	11,000	-	-	11,000
26%	132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	9,005	2,350	-	6,655
	132015	Expense - CBH Accommodation Unit Profit Share Paymei	MOW	10,000	-	-	10,000
12%	132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	27,202	3,171	-	24,031
	132018	Expense - Caravan Park Mapping/Plans	MOW	-	-	16,691	-
	132020	Expense - Community Assistance Donation (CB Show Pre	MOW	5,972	-	-	5,972
	132089	Expense - Staff Housing Allocation	MOW	1,450	-	-	1,450
20%	132090	Expense - Depreciation Tourism & Area Promotion	MCC	27,000	5,534	-	21,466
13%	132 Total Tourism & Area Promotion - Operating Expenditure			\$ 348,765	\$ 45,025	\$ 18,591	\$ 303,740
132 Tourism & Area Promotion - Operating Revenue							
	132101	Revenue - Cranbrook Caravan Park Charges	MOW	80,000	12,391		
	132102	Revenue - Frankland River Caravan Park Charges	MOW	45,000	4,796		
	132105	Revenue - Sale of Promotional Products	MCC	500	-		
	132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	3,723		
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	27,202	475		
	132111	Revenue - RV Park	MOW	100	32		
132 Total Tourism & Area Promotion - Operating Revenue			\$ 187,802	\$ 21,417			

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			Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)
	133 Building Control - Operating Expenditure						
18%	133000	Expense - Administration Allocation Building Control	MCC	25,302	4,544	-	20,758
5%	133010	Expense - Building Surveyor Employee Expenses	CEO	6,057	287	-	5,770
15%	133 Total Building Control - Operating Expenditure			\$ 31,359	\$ 4,831	\$ -	\$ 26,528
	133 Building Control - Operating Revenue						
	133100	Revenue - Building Permits	MCC	4,000	-	-	
	133101	Revenue - BCITF Commissions	MCC	50	-	-	
	133102	Revenue - BSL Commissions	MCC	130	-	-	
	133 Total Building Control - Operating Revenue			\$ 4,180	\$ -	\$ -	
	136 Other Economic Services - Operating Expenditure						
18%	136000	Expense - Administration Allocation Other Economic Ser	MCC	130,346	23,409	-	106,937
8%	136002	Expense - Water Supplies Standpipes	MOW	3,000	246	-	2,754
	136003	Expense - Economic Development	MOW	2,500	-	-	2,500
16%	136009	Expense - CB Community Bus Expenses	MOW	1,000	162	-	838
10%	136010	Expense - FR Community Bus Expenses	MOW	1,000	101	-	899
	136011	Expense - Frankland River CRC Funding	MOW	37,000	-	-	37,000
16%	136090	Expense - Depreciation Other Economic Services	MOW	3,000	493	-	2,507
14%	136 Total Other Economic Services - Operating Expenditure			\$ 177,846	\$ 24,410	\$ -	\$ 153,436
	136 Other Economic Services - Operating Revenue						
	136100	Revenue - Standpipe Water Charges	MCC	1,000	-	-	
	136106	Revenue - Cranbrook Community Bus Hire	MOW	2,500	2,408	-	
	136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	407	-	
	136 Total Other Economic Services - Operating Revenue			\$ 5,000	\$ 2,815	\$ -	
	13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE			\$ 562,487	\$ 74,266	\$ 18,591	
	13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE			\$ 196,982	\$ 24,232		
	14 OTHER PROPERTY & SERVICES						
	141 Private Works - Operating Expenditure						
18%	141000	Expense - Administration Allocation Private Works	MCC	11,118	1,997	-	9,121
2%	141001	Expense - Private Works	MOW	25,282	566	341	24,716
7%	141 Total Private Works - Operating Expenditure			\$ 36,400	\$ 2,563	\$ 341	\$ 33,837
	141 Private Works - Operating Revenue						
	141100	Revenue - Private Works Income	MOW	15,000	117	-	
	141 Total Private Works - Operating Revenue			\$ 15,000	\$ 117	\$ -	
	142 Public Works Overheads - Operating Expenditure						
18%	142000	Expense - Administration Allocation Public Works Overh	MCC	105,555	18,956	-	86,598
12%	142001	Expense - Sick Leave - Works Staff	MCC	54,732	6,393	-	48,339
12%	142002	Expense - Annual Leave - Works Staff	MCC	102,731	12,066	-	90,665
22%	142003	Expense - Long Service Leave - Works Staff	MCC	30,000	6,679	-	23,321
	142004	Expense - Protective Clothing - Works Staff	MOW	8,000	-	2,255	8,000
2%	142005	Expense - Allowances - Works Staff	MCC	10,040	220	-	9,820
56%	142009	Expense - Workers Compensation Insurance - Works Sta	MCC	50,000	27,822	-	22,178
2%	142011	Expense - Safety & Risk Management	CEO	17,337	412	4,341	16,925
3%	142012	Expense - Staff Training - Works Staff	MOW	24,751	630	318	24,121
	142014	Expense - Public Holiday - Works Staff	MCC	54,732	-	-	54,732
	142015	Expense - Engineering Software	MOW	2,000	-	-	2,000
#####	142016	Expense - Unallocated Wages - Works Staff	MOW	-	55	-	(55)
16%	142017	Expense - Wages for Meetings - Works Staff	MOW	24,637	3,843	-	20,794
15%	142019	Expense - Housing Allowance - Works Staff	MCC	29,120	4,408	-	24,712
17%	142020	Expense - Works Employee Expenses	MCC	357,505	59,522	-	297,983
	142022	Expense - Advertising Public Works Overheads	MCC	2,000	-	-	2,000
	142024	Expense - Uniform Allowance - Works Staff	MCC	8,000	-	5,291	8,000
4%	142026	Expense - Works Telephones & Allowance	MCC	4,680	181	-	4,499
40%	142029	Expense - Works Staff Conference	MOW	7,000	2,807	-	4,193
	142089	Expense - Staff Housing Allocation	MCC	22,058	-	-	22,058
14%	142090	Expense - Depreciation Public Works Overheads	MCC	85,500	11,707	-	73,793
14%	142099	Expense - Overheads Allocated to Works	MCC	(1,003,379)	(141,299)	-	(862,080)
	142 Total Public Works Overheads - Operating Expenditure			\$ 2,000	\$ 14,403	\$ 12,205	\$ (12,403)

		Resp Officer	Budget 30-Jun-23	Actual 31-Aug-22	Order Value 31-Aug-22	Variance Under/(Over)		
142 Public Works Overheads - Operating Revenue								
	142100	Revenue - Reimbursements Public Works Overheads	MCC	1,000	-	-		
	142102	Revenue - Staff Training Funding/Reimbursements	MCC	500	-	-		
	142103	Revenue - Self Insurance Bonus Pool	MCC	500	-	-		
	142 Total Public Works Overheads - Operating Revenue		\$ 2,000	\$ -	\$ -			
143 Plant Operation Costs - Operating Expenditure								
18%		143000	Expense - Administration Allocation Plant Operation Cos	MCC	55,589	9,983	-	45,606
15%		143001	Expense - Fuel & Oils	MOW	250,000	37,239	-	212,761
23%		143003	Expense - Parts & Repairs	MOW	180,000	41,730	8,200	138,270
20%		143004	Expense - Depot Plant Maintenance	MOW	48,748	9,950	-	38,798
1%		143005	Expense - Insurances & Licences - Plant	MCC	42,000	576	-	41,424
8%		143014	Expense - Floating Plant and Loose Tools	MOW	15,000	1,158	-	13,842
19%		143090	Expense - Depreciation - Plant	MCC	385,000	72,982	-	312,018
14%		143099	Expense - Plant Operation Costs Allocated to Works	MCC	(974,237)	(134,375)	-	(839,862)
	143 Total Plant Operation Costs - Operating Expenditure			\$ 2,100	\$ 39,242	\$ 8,200	\$ (37,142)	
143 Plant Operation Costs - Operating Revenue								
	143100	Revenue - Sale of Scrap	MOW	100	-	-		
	143102	Revenue - Plant Insurance Reimbursements	MCC	2,000	19,700	-		
	143 Total Plant Operation Costs - Operating Revenue			\$ 2,100	\$ 19,700	\$ -		
144 Stock Fuels & Oils - Operating Revenue								
	144100	Revenue - Fuel Tax Credit	MCC	35,000	1,449	-		
	144 Total Stock Fuels & Oils - Operating Revenue			\$ 35,000	\$ 1,449	\$ -		
146 Salaries & Wages - Operating Expenditure								
	146000	Expense - Gross Salaries & Wages	MCC	2,336,969	340,140	-	1,996,829	
	146001	Expense - Salaries & Wages Allocated to Works	MCC	(2,336,969)	(340,140)	-	(1,996,829)	
207%		146002	Expense - Workers Compensation Payments	MCC	5,000	10,365	-	(5,365)
207%		146 Total Salaries & Wages - Operating Expenditure		\$ 5,000	\$ 10,365	\$ -	\$ (5,365)	
146 Salaries & Wages - Operating Revenue								
	146100	Revenue - Workers Compensation Reimbursements	MCC	5,000	6,407	-		
	146 Total Salaries & Wages - Operating Revenue			\$ 5,000	\$ 6,407	\$ -		
147 Unclassified - Operating Expenditure								
18%		147000	Expense - Administration Allocation Unclassified	MCC	4,089	734	-	3,355
	147001	Expense - Reimbursements Unclassified	MCC	1,000	-	-	1,000	
6%		147005	Expense - Sundry Donations (CEO Delegation)	CEO	8,000	500	-	7,500
9%		147 Total Unclassified - Operating Expenditure		\$ 13,089	\$ 1,234	\$ -	\$ 11,855	
147 Unclassified - Operating Revenue								
	147101	Revenue - Reimbursements Unclassified	MCC	1,000	-	-		
	147 Total Unclassified - Operating Revenue			\$ 1,000	\$ -	\$ -		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE				\$ 58,589	\$ 67,807	\$ 20,746		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE				\$ 60,100	\$ 27,673			
TOTAL OPERATING EXPENDITURE				\$6,507,555	\$1,205,440	\$154,152		
TOTAL OPERATING REVENUE				\$4,144,382	\$3,180,683			