

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2022

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

TABLE OF CONTENTS

Monthly Summary Information	3
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Other Current Assets	11
Note 5 Payables	12
Note 6 Rating Revenue	13
Note 7 Disposal of Assets	14
Note 8 Capital Acquisitions	15
Note 9 Borrowings	17
Note 10 Cash Reserves	18
Note 11 Other Current Liabilities	19
Note 12 Grants and Contributions	20
Note 13 Trust Fund	22
Note 14 Budget Amendments	23
Note 15 Explanation of Material Variances	24
Note 16 Detailed Capital Statement	25
Note 17 Detailed Operating Statement	27

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 September 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.

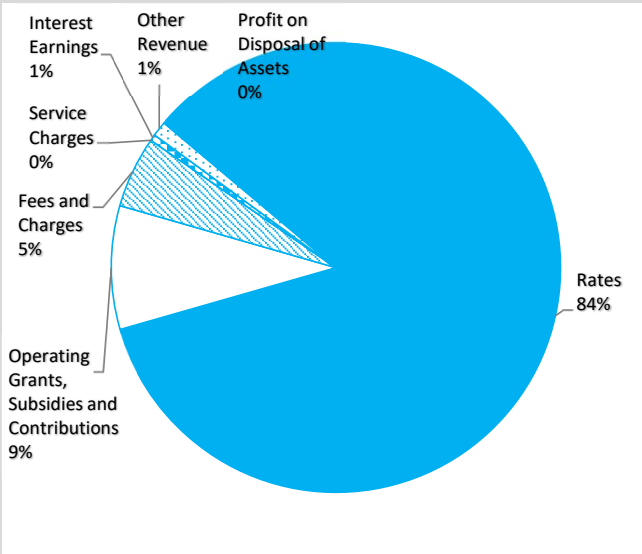
CRITICAL ACCOUNTING ESTIMATES

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.

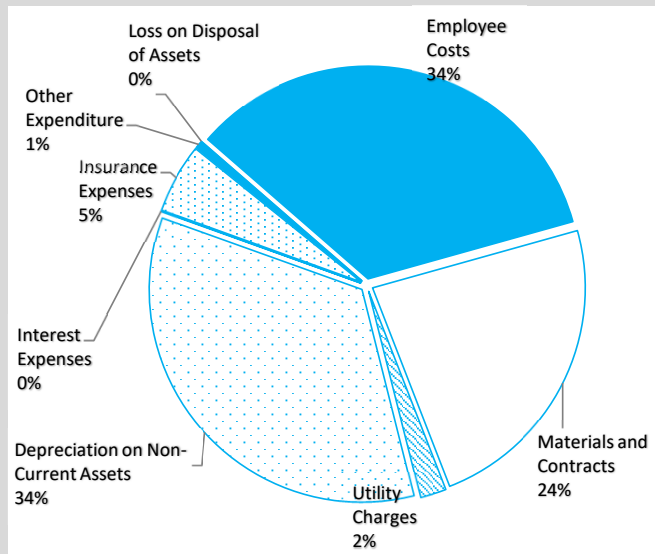
ROUNDING OFF FIGURES

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

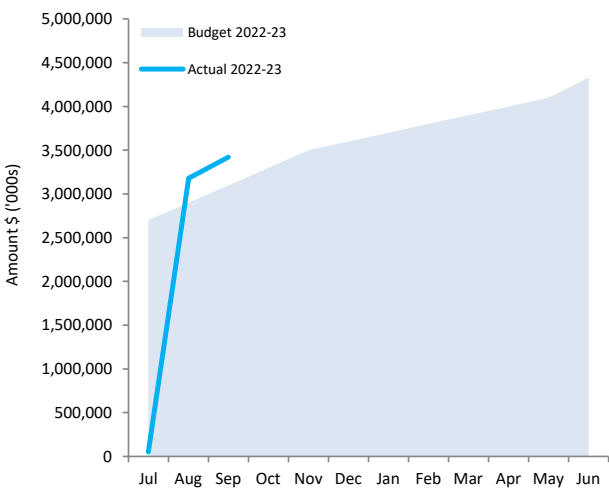
OPERATING REVENUE



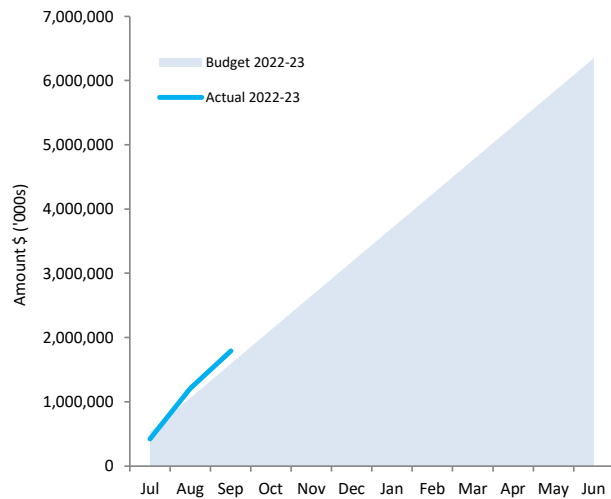
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

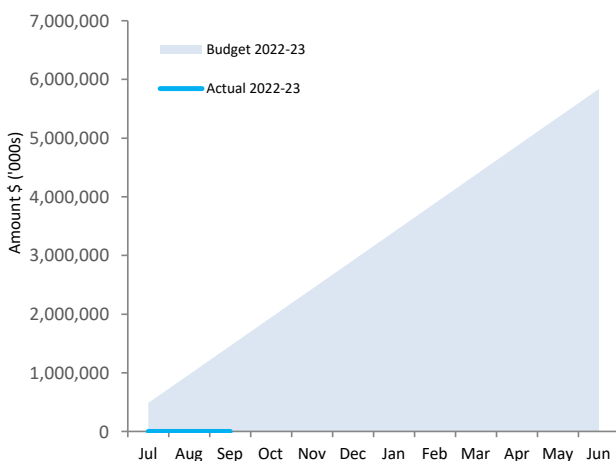


Budget Operating Expenses -v-YTD Actual



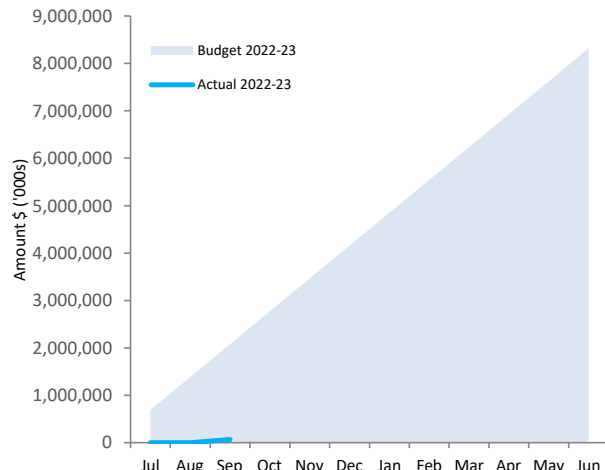
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE

To provide a decision making process for the allocation of scarce resources.

ACTIVITIES

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 health.

Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.

EDUCATION AND WELFARE

To provide services for the aged, disadvantaged, children and youth.

Provide financial assistance to community groups and childcare.

HOUSING

To provide and maintain staff and other housing.

Operating, maintenance and rental of Council's staff housing and other housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish and recycling collection services, maintenance of rubbish disposal sites, control and co-ordination of cemeteries, public conveniences and storm water drainage maintenance. The administration of the town planning scheme, community and environmental services.

RECREATION AND CULTURE

To establish and manage recreational and cultural infrastructure and resources.

Maintenance of ahlls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.

TRANSPORT

To provide safe and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.

ECONOMIC SERVICES

To assist in the promotion of the shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operations, plant repairs and operations costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)	1,824,609	1,824,609	1,824,609	0	0.00%	
Revenue from operating activities							
Governance		37,400	9,342	4,932	(4,410)	(47.21%)	
General Purpose Funding		3,264,717	2,957,710	3,359,363	401,653	13.58%	▲
Law, Order and Public Safety		261,075	64,262	27,020	(37,242)	(57.95%)	▼
Health		600	147	0	(147)	(100.00%)	
Education and Welfare		3,500	873	0	(873)	(100.00%)	
Housing		93,988	23,493	26,089	2,596	11.05%	
Community Amenities		114,799	93,316	93,267	(49)	(0.05%)	
Recreation and Culture		42,100	6,566	5,917	(649)	(9.88%)	
Transport		254,551	260,648	(169,140)	(429,788)	(164.89%)	▼
Economic Services		196,982	49,230	43,248	(5,982)	(12.15%)	
Other Property and Services		79,800	34,712	29,838	(4,874)	(14.04%)	
		4,349,512	3,500,300	3,420,534	(79,766)		
Expenditure from operating activities							
Governance		(636,185)	(196,831)	(108,976)	87,855	44.63%	▼
General Purpose Funding		(117,376)	(26,466)	(24,717)	1,749	6.61%	
Law, Order and Public Safety		(625,469)	(151,829)	(127,406)	24,423	16.09%	▼
Health		(71,683)	(18,321)	(9,150)	9,171	50.06%	
Education and Welfare		(94,299)	(29,612)	(18,156)	11,456	38.69%	▼
Housing		(59,786)	(15,636)	(24,422)	(8,786)	(56.19%)	
Community Amenities		(646,975)	(206,640)	(202,056)	4,584	2.22%	
Recreation and Culture		(1,070,898)	(290,806)	(253,164)	37,642	12.94%	▼
Transport		(2,563,807)	(661,081)	(838,348)	(177,267)	(26.81%)	▲
Economic Services		(572,487)	(139,034)	(123,432)	15,602	11.22%	▼
Other Property and Services		(58,589)	(51,593)	(79,775)	(28,182)	(54.62%)	▲
		(6,517,556)	(1,787,849)	(1,809,602)	(21,753)		
Non-cash amounts excluded from operating activities	1(a)	2,334,763	576,072	614,112	38,040	6.60%	
Amount attributable to operating activities		1,991,328	4,113,132	4,049,653	(63,479)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	5,078,608	299,925	253,771	(46,154)	(15.39%)	▼
Proceeds from disposal of assets	7	460,500	59,060	59,060	0	0.00%	
Purchase of property, plant and equipment	8	(5,042,198)	(179,871)	(88,554)	91,317	50.77%	▼
Purchase of infrastructure		(3,248,645)	0	0			
Amount attributable to investing activities		(2,751,735)	179,114	224,278	45,164		
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)	(4,673)	(4,673)	0	0.00%	
Repayment of debentures	9	(34,516)	0	0	0	0.00%	
Transfer to reserves	10	(716,936)	(2,181)	(2,181)	0	0.00%	
Amount attributable to financing activities		749,404	(26,854)	(26,354)	500		
Closing Funding Surplus / (Deficit)	1(c)	(11,000)	4,265,392	4,247,576			

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 30 SEPTEMBER 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 30 SEPTEMBER 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)	1,824,609	1,824,609	1,824,609	0	0.00%	
Revenue from operating activities							
Rates	6	2,853,161	2,851,659	2,878,793	27,134	0.95%	▲
Operating grants, subsidies and contributions	12(a)	827,125	341,293	304,060	(37,233)	(10.91%)	
Fees and charges		403,258	167,001	176,219	9,218	5.52%	
Interest earnings		23,457	8,479	15,424	6,945	81.91%	
Other revenue		166,511	52,871	37,255	(15,616)	(29.54%)	
Profit on disposal of assets	7	76,000	18,996	8,782	(10,214)	(53.77%)	
		4,349,512	3,440,299	3,420,533	(19,766)		
Expenditure from operating activities							
Employee costs		(1,502,390)	(420,082)	(620,552)	(200,470)	(47.72%)	▲
Materials and contracts		(2,131,462)	(590,846)	(424,452)	166,394	28.16%	▼
Utility charges		(99,350)	(24,777)	(36,199)	(11,422)	(46.10%)	
Depreciation on non-current assets		(2,370,975)	(592,695)	(622,739)	(30,044)	(5.07%)	
Interest expenses		(3,818)	(1,689)	700	2,389	141.44%	
Insurance expenses		(224,330)	(96,792)	(95,589)	1,203	1.24%	
Other expenditure		(175,731)	(58,601)	(10,767)	47,834	81.63%	▼
Loss on disposal of assets	7	(9,500)	(2,373)	0	2,373	100.00%	
		(6,517,556)	(1,787,856)	(1,809,598)	(21,742)		
Non-cash amounts excluded from operating activities	1(a)	2,334,763	576,072	614,112	38,040	6.60%	▲
Amount attributable to operating activities		1,991,328	4,053,124	4,049,656	(3,468)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	5,078,608	299,925	253,771	(46,154)	(15.39%)	▼
Proceeds from disposal of assets	7	460,500	59,060	59,060	0	0.00%	
Payments for property, plant and equipment	8	(5,042,198)	(179,871)	(53,242)	126,629	(70.40%)	▼
Payments for Infrastructure		(3,248,645)	(35,312)	(35,312)	0	0.00%	
Amount attributable to investing activities		(2,751,735)	143,802	224,278	80,475		▼
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)	(4,673)	(4,673)	0	0.00%	
Repayment of debentures	9	(34,516)	0	0	0	0.00%	
Transfer to reserves	10	(716,936)	(2,181)	(2,181)	0	0.00%	
Amount attributable to financing activities		749,404	(26,854)	(26,354)	500		
Closing Funding Surplus / (Deficit)	1(c)	(11,001)	4,170,072	4,247,579			

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)	(18,996)	(8,782)
Less: Movement in liabilities associated with restricted cash		0	0	155
Movement in current employee benefit provisions		30,288	0	0
Add: Loss on asset disposals	7	9,500	2,373	0
Add: Depreciation on assets		2,370,975	592,695	622,739
Total non-cash items excluded from operating activities		2,334,763	576,072	614,112

(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 30 Sep 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,697,740)	(2,697,740)	(2,699,922)
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	14,132
Add: Provisions - employee	11	192,188	192,188	192,343
Total adjustments to net current assets		(2,453,231)	(2,453,231)	(2,459,432)

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

Current assets				
Cash and cash equivalents	2	4,989,331	4,989,331	6,926,483
Rates receivables	3	27,318	27,318	857,154
Receivables	3	138,261	138,261	45,020
Other current assets	4	329,459	329,459	59,454
Less: Current liabilities				
Payables	5	(192,799)	(192,799)	(172,039)
Borrowings	9	(34,516)	(34,516)	(34,516)
Grant liabilities	12(a)	(515,675)	(515,675)	(515,675)
Lease liabilities		(18,805)	(18,805)	(14,132)
Provisions	11	(444,737)	(444,737)	(444,737)
Less: Total adjustments to net current assets	1(b)	(2,453,231)	(2,453,231)	(2,459,432)
Closing Funding Surplus / (Deficit)		1,824,606	1,824,606	4,247,580
Adjusted Closing Funding Surplus / (Deficit)		1,824,606	1,824,606	4,247,580

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	1,222,835	0	0	1,222,835	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	3,003,075	0	0	3,003,075	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	1,249,375	0	1,249,375	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		4,226,561	2,699,922	0	6,926,483			
Grand Total		4,226,561	2,699,922	0	6,926,483			

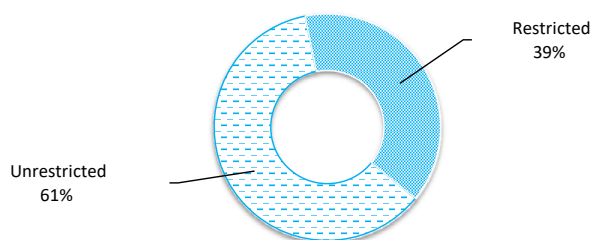
KEY INFORMATION

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
\$6.93 M	\$4.23 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

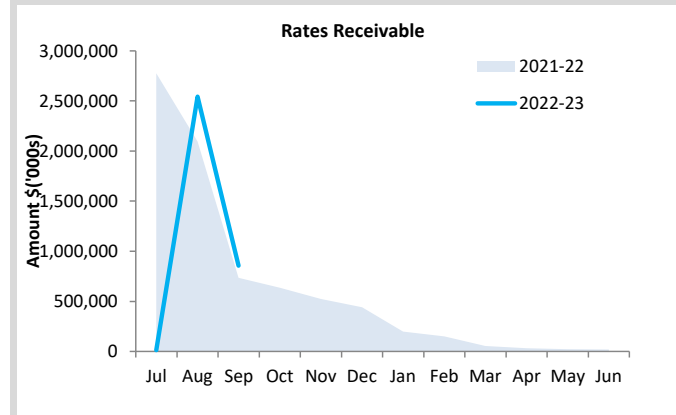
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 Jun 2022	30 Sep 22
	\$	\$
Opening Arrears Previous Years	18,227	27,318
Levied this year		2,878,793
Less - Collections to date	9091	(2,048,957)
Equals Current Outstanding	27,318	857,154
Net Rates Collectable	27,318	857,154
% Collected		70.5%

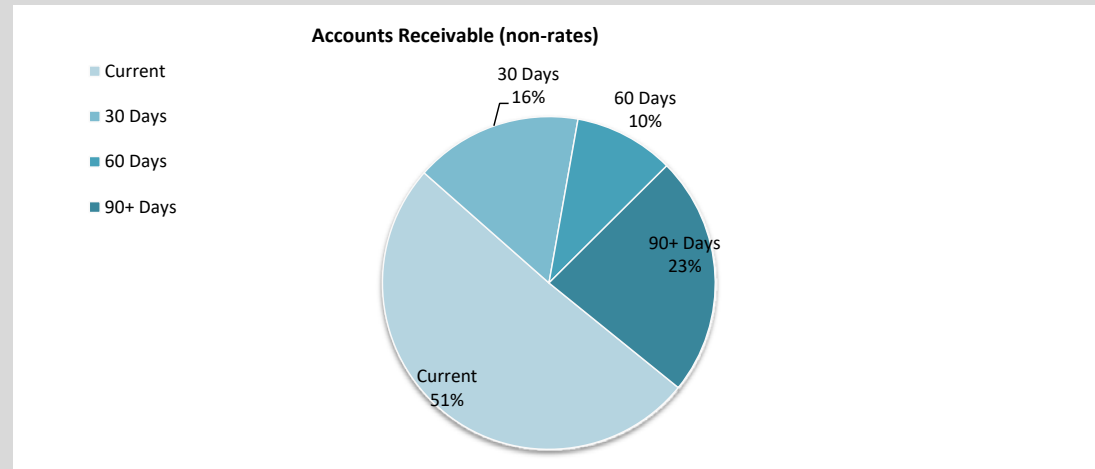
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(1,530)	7,909	2,545	1,521	3,635	14,079
Percentage	-10.9%	56.2%	18.1%	10.8%	25.8%	
Balance per Trial Balance						
Sundry receivable						14,079
GST receivable						(11,814)
Receivables for employee related provisions						42,755
Total Receivables General Outstanding						45,020
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
70.5%	\$857,154



Debtors Due
\$45,020
Over 30 Days
55%
Over 90 Days
25.8%

Other Current Assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 September 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	18,516	0	58,954
Total Other Current assets				59,454
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

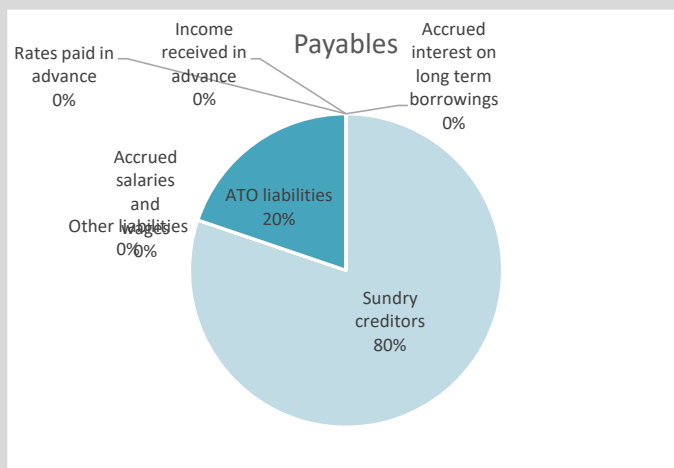
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors		138,016				138,016
Other liabilities						0
Accrued salaries and wages						0
ATO liabilities		34,028				34,028
Rates paid in advance						0
Income received in advance						0
Accrued interest on long term borrowings						0
Total Payables General Outstanding						172,044

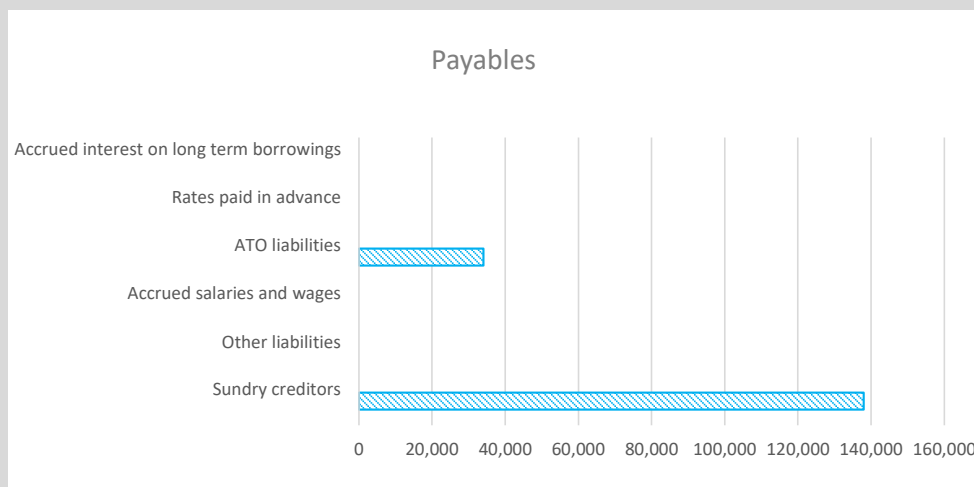
Amounts shown above include GST (where applicable)

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
\$172,044
Over 30 Days
0%
Over 90 Days
0%



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

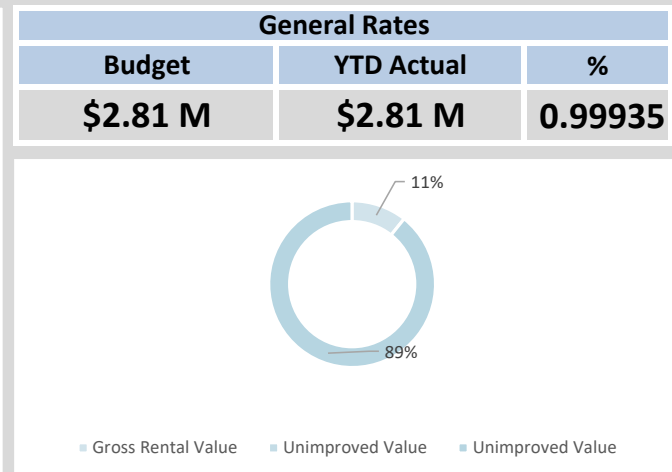
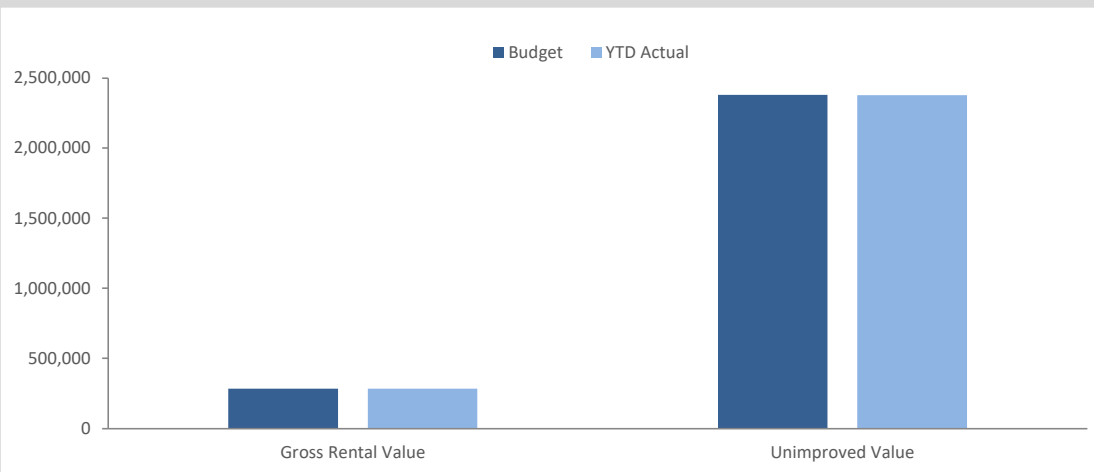
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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

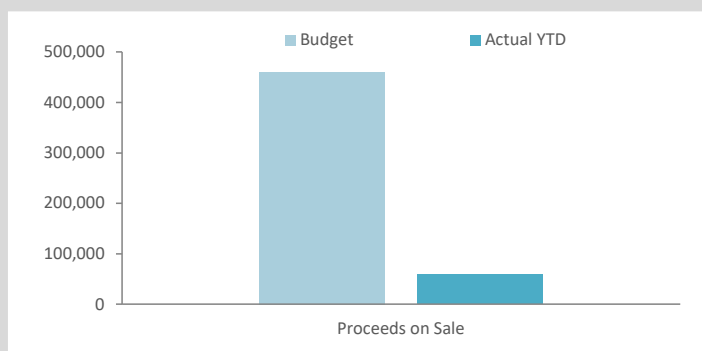
KEY INFORMATION

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	
	Toyota Prado	CB01	50,000	54,600	4,600			0		0	
Transport											
	MOW - Toyota Prado GXL	PE110	50,000	53,500	3,500	0	50,278	59,060	8,782	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)	50,278	59,060	8,782	0	

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$460,500	\$59,060	13%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

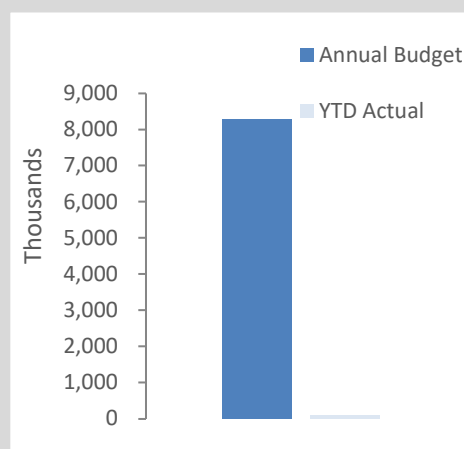
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	YTD Actual
	\$	\$
Buildings - specialised	4,215,698	0
Plant and equipment	826,500	53,242
Infrastructure - Roads	1,936,165	24,312
Infrastructure - Other	1,312,480	11,000
Capital Expenditure Totals	8,290,843	88,554
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	5,078,608	253,771
Borrowings	700,170	0
Other (Disposals & C/Fwd)	460,500	59,060
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	1,192,934	(224,278)
Capital Funding Total	8,290,843	88,554

SIGNIFICANT ACCOUNTING POLICIES

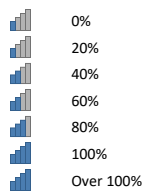
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$8.29 M	\$.09 M	1%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.08 M	\$.25 M	5%

Capital Expenditure Total
Level of Completion Indicators



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

% of
Completion

			Adopted			Variance
Account Description			Budget	YTD Budget	YTD Actual	Under/(Over)
Buildings - specialised						
100%	051200	Capital Expense - Buildings - Cranbrook Fire Shed	1,103,000	0	0	1,103,000
100%	111207	Capital Expense - Unicap Hall	42,735	0	0	42,735
100%	111208	Capital Expense - Cranbrook Regional Community Hub Development	0	0	0	0
100%	112203	Capital Expense - Lake Poorrarecup Major Maintenance	97,938	0	0	97,938
100%	113205	Capital Expense - Frankland River Community Facility	2,972,025	0	0	2,972,025
100%		Buildings - specialised Total	4,215,698	0	0	4,215,698
Plant & Equipment						
100%	042212	Capital Expense - Admin Vehicles	107,000	0	0	107,000
100%	053200	Capital Expense - Plant & Equipment	110,000	27,498	0	110,000
20%	123200	PLANT - Light Plant & Equipment (Capital)	263,500	65,874	53,242	210,258
100%	123201	PLANT - Heavy Plant & Equipment (Capital)	346,000	86,499	0	346,000
6%		Plant & Equipment Total	826,500	179,871	53,242	773,258
Infrastructure - Roads						
100%	121200	Capital Expense - Bridge Program Works	54,228	0	0	54,228
2%	121201	Capital Expense - Regional Road Group Construction	1,230,000	0	22,212	1,207,788
100%	121202	Capital Expense - Council Funded Road Construction	180,000	0	0	180,000
100%	121203	Capital Expense - Roads to Recovery Construction	387,937	0	0	387,937
100%	121204	Capital Expense - Black Spot Construction	39,000	0	0	39,000
5%	121216	Capital Expense - Commodity Route Construction	45,000	0	2,100	42,900
100%	121218	Capital Expense - Cranbrook Drainage	0	0	0	0
1%		Infrastructure - Roads Total	1,936,165	24,312	24,312	1,911,853
Infrastructure - Other						
100%	112205	Capital Expense - Lake Nunijup Ablutions	75,000	0	0	75,000
100%	113225	Capital Expense - Other Infrastructure Acquisition	261,480	0	0	261,480
1%	113226	Capital Expense - Other Infrastructure Frankland River	831,000	11,000	11,000	820,000
100%	126201	Capital Expenses - Other Infrastructure - Cranbrook Airstrip	125,000	0	0	125,000
100%	121209	Capital Expense - Depot Upgrade	0	0	0	0
100%	121212	Capital Expense - Footpaths	0	0	0	0
100%	132201	Capital Expense - Tourism Information Bays	0	0	0	0
100%	132206	TOUR - Other Infrastructure	20,000	0	0	20,000
1%		Infrastructure - Other Total	1,312,480	11,000	11,000	1,301,480
1%		Grand Total	8,290,843	203,027	88,554	8,202,289

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

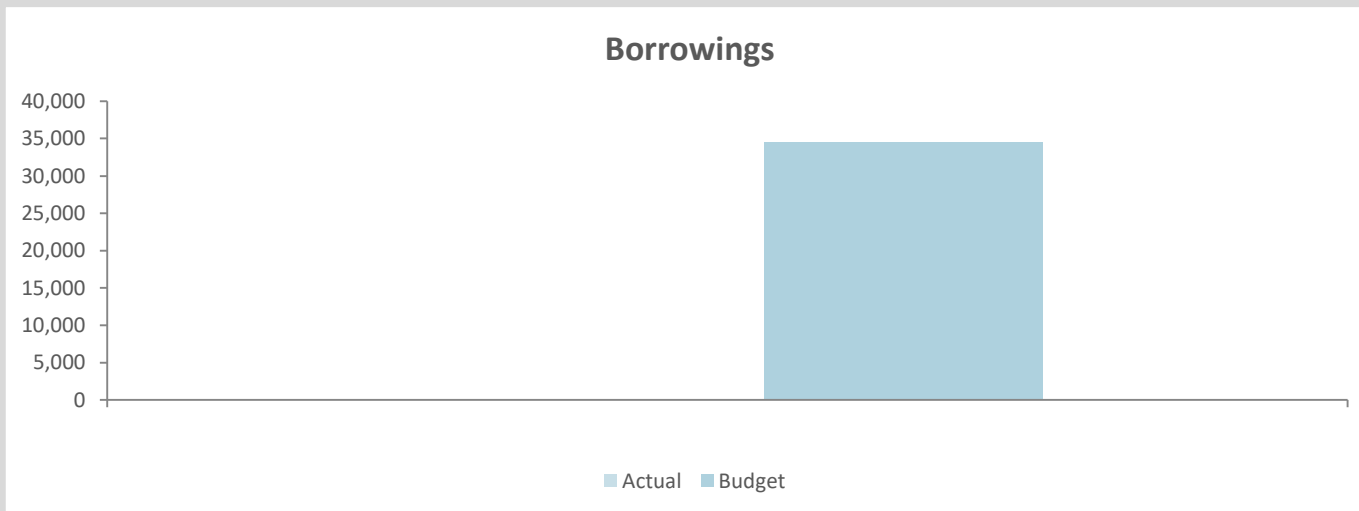
Repayments - Borrowings

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.

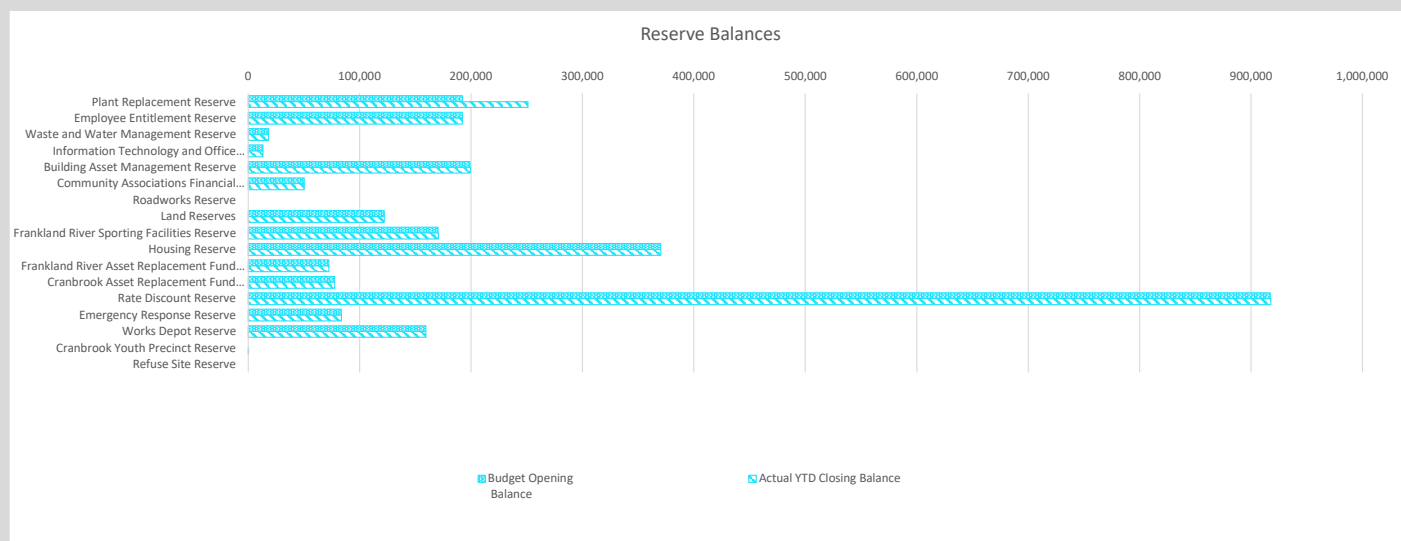


Principal Repayments	\$0
Interest Earned	\$15,424
Interest Expense	\$0
Reserves Bal	\$2.7 M
Loans Due	\$. M

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	202.61	197,730		0		390,294	251,203
Employee Entitlement Reserve	192,187	192,187	288	155.14	60,000		(30,000)		222,475	192,343
Waste and Water Management Reserve	18,290	18,290	27	14.77	10,000		0		28,317	18,305
Information Technology and Office Equipment Reserve	13,305	13,305	20	10.74	70,000		0		83,325	13,316
Building Asset Management Reserve	199,240	199,240	299	160.83	0		(42,735)		156,804	199,401
Community Associations Financial assistance Reserves	50,350	50,350	76	40.64	16,034		(50,170)		16,290	50,391
Roadworks Reserve	0	0	0	0.00	78,282		0		78,282	0
Land Reserves	122,136	122,136	183	98.58			0		122,319	122,234
Frankland River Sporting Facilities Reserve	170,534	170,534	256	137.65			(170,790)		0	170,671
Housing Reserve	370,005	370,005	555	298.67	0		0		370,560	370,304
Frankland River Asset Replacement Fund (Bowling Green) Reserve	72,606	72,606	109	58.61	5,000		0		77,715	72,665
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	77,606	77,606	116	62.65	5,000		0		82,722	77,669
Rate Discount Reserve	917,174	917,174	1,376	740.34	210,579		(564,936)		564,192	917,915
Emergency Response Reserve	83,762	83,762	126	67.62	20,000		0		103,888	83,829
Works Depot Reserve	159,544	159,544	239	128.78	0		0		159,783	159,673
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	2,181	712,879	0	(858,631)	0	2,497,232	2,699,922

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 30 September 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		(4,673)	14,132
Total Other Current liabilities		979,217	0	(4,673)	974,544
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	59,071	59,071
Local Roads Grant	0	0	0		0	93,274	35,654	402,156
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	7,500	0
Education and welfare								
DoC - Youth Week Funding	0	0	0		0	1,500	375	0
DoC - Seniors Activities Funding	0	0	0		0	1,000	249	0
Transport								
MRWA - Direct Grant	0	0	0		0	179,392	183,251	(183,251)
	0	0	0	0	0	494,385	308,725	304,060
Operating Contributions								
General purpose funding								
Law, order, public safety								
CESM Contributions	0	0	0		0	130,275	32,568	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	32,568	0
TOTALS	10,000	0	0	10,000	10,000	636,360	341,293	304,060

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	350,400
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	253,771
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	253,771

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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
112205	Lake Nunijup		Capital Expenses		(75,000)	15,000
113225	Tenterden Tennis Courts		Capital Expenses		(15,000)	0
				292,852	(333,753)	

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

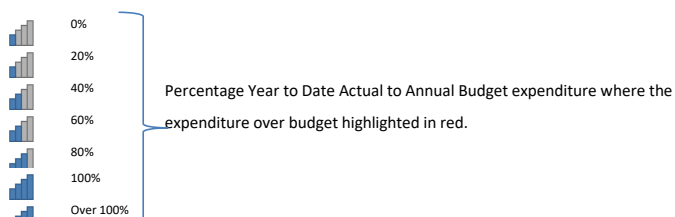
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Rates	27,134	0.95%	▲ Permanent	Increase in ex-gratia rates
Operating grants, subsidies and contributions	(37,233)	(10.91%)	Timing	Timing of DFES and other shires contributions for CESM
Other revenue	(15,616)	(29.54%)	Permanent	Insurance payment received for VMS trailer
Profit on disposal of assets	(10,214)	(53.77%)	Timing	Plant replacement program just started with changeover of MOW vehicle
Expenditure from operating activities				
Employee costs	(200,470)	(47.72%)	▲ Timing	Timing of Public Works Overheads recoveries, monitoring on-going. Workers compensation reimbursements higher than budgeted.
Materials and contracts	166,394	28.16%	▼ Timing	Various accounts currently under budget, with main variances in road and plant maintenance, and waste site maintenance
Utility charges	(11,422)	(46.10%)		
Depreciation on non-current assets	(30,044)	(5.07%)	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	47,834	81.63%	▼ Timing	Councillors quarterly payments due, fringe benefits tax, and payments to recipients of the Shire's Community Grants
Investing Activities				
Non-operating grants, subsidies and contributions	(46,154)	(15.39%)	▼ 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	126,629	(70.40%)	▼ Timing	Plant replacement program just beginning

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of
Completion

04 GOVERNANCE

042 Governance - General - Capital Expenditure

	RESP OFFICER	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)
042212	MOW	107,000	\$ -	\$ 112,333	107,000
042299		130,000	\$ -	\$ -	130,000
042 Total Governance - General - Capital Expenditure		\$ 237,000	\$ -	\$ 112,333	\$ 237,000

042 Governance - General - Capital Revenue

042300	MOW	122,600	\$ -	\$ 68,182	122,600
042301		(122,600)	\$ -	\$ -	(122,600)
042399		30,000	\$ -	\$ -	30,000
042 Total Governance - General - Capital Revenue		\$ 30,000	\$ -	\$ 68,182	\$ 30,000

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

\$ 237,000 \$ - \$ 112,333

04 TOTAL GOVERNANCE - CAPITAL REVENUE

\$ 30,000 \$ - \$ 68,182

03 GENERAL PURPOSE INCOME

031 General Purpose Income - Rates - Capital Expense

031299		210,579	\$ -	\$ -	210,579
031 Total General Purpose Income - Rates - Capital Expense		\$ 210,579	\$ -	\$ -	\$ 210,579

032 General Purpose Income - Other General Purpose Income - Capital Expense

031299		210,579	\$ -	\$ -	210,579
032 Total General Purpose Income - Other General Purpose Income - Capital Expense		\$ 210,579	\$ -	\$ -	\$ 210,579

04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE

\$ 210,579 \$ - \$ -

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

051200		1,103,000	\$ -	\$ -	1,103,000
051270		18,809	\$ 1,556	\$ -	17,253
051 Total Fire Prevention - Capital Expenditure		\$ 1,121,809	\$ 1,556	\$ -	\$ 1,120,253

051 Fire Prevention - Capital Revenue

051302		1,103,000	\$ -	\$ -	1,103,000
051 Total Fire Prevention - Capital Revenue		\$ 1,103,000	\$ -	\$ -	\$ 1,103,000

053 Other Law, Order & Public Safety - Capital Expenditure

053200		110,000	\$ -	\$ -	110,000
053 Total Other Law, Order & Public Safety - Capital Expenditure		\$ 110,000	\$ -	\$ -	\$ 110,000

053 Other Law, Order & Public Safety - Capital Revenue

053300		110,000	\$ -	\$ -	110,000
053 Total Other Law, Order & Public Safety - Capital Revenue		\$ 110,000	\$ -	\$ -	\$ 110,000

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

\$ 1,231,809 \$ 1,556 \$ -

04 TOTAL GOVERNANCE - CAPITAL REVENUE

\$ 1,213,000 \$ - \$ -

% of
Completion

RESP OFFICER Budget 30-Jun-23 Actual 30-Sep-22 Order Value 30-Sep-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	\$	-	\$	-
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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	\$	-	\$	-
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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		-	\$	-	\$	-	-
		111 Total Public Halls & Civic Centre - Capital Expenditure		\$ 42,735	\$	-	\$	-	\$ 42,735






112 Swimming Areas & Beaches - Capital Expenditure

	112203	Capital Expense - Lake Poorrarecup Major Maintenance		97,938	\$	-	\$	-	97,938
	112205	Capital Expense - Lake Nunijup Ablutions		75,000	\$	-	\$	4,785	75,000
		112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 172,938	\$	-	\$	4,785	\$ 172,938

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		261,480	\$	-	\$	-	261,480
1%		113226	Capital Expense - Other Infrastructure Frankland River	831,000	\$	(11,000)	\$	-	842,000
	113299	OTH REC - Transfer to Reserves		26,034	\$	-	\$	-	26,034
0%			113 Total Other Recreation & Sport - Capital Expenditure	\$ 4,090,539	\$	(11,000)	\$	-	\$ 4,101,539

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





\$ 4,306,212	\$	(11,000)	\$	4,785
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11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE








\$ 4,132,188	\$	-	\$	-
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12 TRANSPORT

121 Streets Roads Bridges & Depot Construction - Capital Expenditure

	121200	Capital Expense - Bridge Program Works							
	B0272	Newton Road	MOW	14,228	\$	-	\$	-	14,228
	B4255A	Koonje Road	MOW	40,000	\$	-	\$	-	40,000
		Sub Total Capital Expense - Bridge Program Works		\$ 54,228	\$	-	\$	-	\$ 54,228

Capital Expense - Regional Road Group Construction

4%		121201								
		RG003	Salt River Road	MOW	315,000	\$	12,074	\$	-	302,926
		RG007	Salt River Road	MOW	240,000	\$	-	\$	-	240,000
0%		RG008	Kojonup Frankland Road	MOW	270,000	\$	504	\$	-	269,496
5%		RG523	Shamrock Road	MOW	120,000	\$	6,268	\$	-	113,732
1%		RG560	Wingebellup Road	MOW	285,000	\$	3,365	\$	-	281,635
2%			Sub Total Capital Expense - Regional Road Group Construction		\$ 1,230,000	\$	22,212	\$	-	\$ 1,207,788

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

% of
Completion



	RESP OFFICER	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)
<u>Sub Total Capital Expense - Council Funded Road Construction</u>		<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,000</u>

% of
Completion

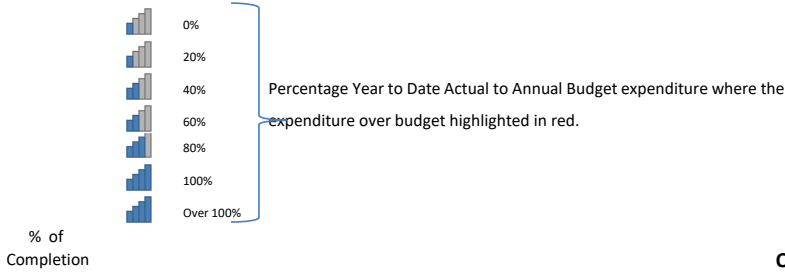
RESP OFFICER Budget 30-Jun-23 Actual 30-Sep-22 Order Value 30-Sep-22 Variance Under/(Over)

	121203	<u>Capital Expense - Roads to Recovery Construction</u>					
100%	AU001	Boyup Brook Cranbrook Road	MOW	161,861	\$ -	\$ -	161,861
100%	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>					
100%	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>					
5%	CR058	Boyup Brook Cranbrook Road	MOW	45,000	\$ 2,100	\$ -	42,900
5%		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 45,000</u>	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ 42,900</u>
1%	121299	ROADC - Transfer to Reserves	MOW	78,282	\$ -	\$ -	78,282
	121	Total Streets Roads Bridges & Depot Construction - Capital Expendit		\$ 2,014,447	\$ 23,968	\$ -	\$ 1,936,250
	121	Streets Roads Bridges & Depot Construction - Capital Revenue					
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	820,000	\$ 350,400	\$ 350,400	
	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	\$ 350,400	\$ 350,400	
	123	Road Plant Purchases - Capital Expenditure					
20%	123200	PLANT - Light Plant & Equipment (Capital)	CDO	263,500	\$ 53,242	\$ 205,129	210,258
20%	123201	PLANT - Heavy Plant & Equipment (Capital)	MCC	346,000	\$ -	\$ 242,754	346,000
7%	123299	PLANT - Transfer to Reserves	MOW	197,730	\$ -	\$ -	197,730
	123	Total Road Plant Purchases - Capital Expenditure		\$ 807,230	\$ 53,242	\$ 447,882	\$ 753,988
	123	Road Plant Purchases - Capital Revenue					
	123300	PLANT - Proceeds on Disposal of Asset	CDO	337,900	\$ 59,060	\$ 59,060	
	123302	PLANT - Realisation on Disposal of Asset	CDO	(337,900)	\$ (59,060)	\$ (59,060)	
	123	Total Road Plant Purchases - Capital Revenue		\$ -	\$ -	\$ -	
	126	Aerodromes - Capital Expenditure					
100%	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		\$ 2,946,677	\$ 77,211	\$ 447,882	
	12	TOTAL TRANSPORT - CAPITAL REVENUE		\$ 1,262,222	\$ 350,400	\$ 350,400	
	13	ECONOMIC SERVICES					
	132	Tourism & Area Promotion - Capital Expenditure					
100%	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		\$ 9,057,047	\$ 67,767	\$ 565,000	
		TOTAL CAPITAL REVENUE		\$ 6,637,410	\$ 350,400	\$ 418,582	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)
25%	031000	Expense - Administration Allocation Rates	MCC	99,676	24,471	-	75,205
2%	031002	Expense - Valuation Expenses	MCC	11,000	246	-	10,754
	031003	Expense - Title Searches	MCC	200	-	-	200
	031004	Expense - Debt Collection	MCC	5,000	-	-	5,000
	031006	Expense - Rates Incentive Prize	MCC	1,500	-	-	1,500
21%	031	Total Rate Revenue - Operating Expenditure		\$ 117,376	\$ 24,717	\$ -	\$ 92,659

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	1,223	-		
031103	Revenue - Rates Written-off	MCC	(500)	(31)	-		
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-		
031105	Revenue - Rates Instalment Interest	MCC	10,500	9,853	-		
031106	Revenue - Rates Administration Charges	MCC	2,200	3,590	-		
031107	Revenue - Rate Enquiries	MCC	2,500	360	-		
031108	Revenue - Interim Rates	MCC	2,000	173	-		
	031	Total Rate Revenue - Operating Revenue		\$ 2,879,361	\$ 2,893,788	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	236,284	59,071	-		
032101	Revenue - Local Roads Grant	MCC	142,615	402,156	-		
032102	Revenue - Municipal Interest	MCC	2,000	2,105	-		
032103	Revenue - Reserves Interest	MCC	4,057	2,181	-		
032104	Revenue - Dividends/Other Interest	MCC	200	-	-		
032105	Revenue - Sundry Debtor Interest	MCC	200	62	-		
	032	Total Other General Purpose Funding - Operating Revenue		\$ 385,356	\$ 465,575	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 117,376 \$ 24,717 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,264,717 \$ 3,359,363 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

25%	041000	Expense - Administration Allocation Governance	MCC	228,617	56,128	-	172,489
107%	041001	Expense - Members Travel Expenses	CEO	500	533	-	(33)
5%	041002	Expense - Members Conference Exp	CEO	5,200	256	2,727	4,944
	041004	Expense - President's Allowance	CEO	6,000	-	-	6,000
3%	041005	Expense - Receptions & Civic Functions	MCC	15,000	467	136	14,533
49%	041006	Expense - Members Insurance	MCC	15,869	7,757	-	8,112
	041007	Expense - Members Subscriptions	MCC	3,200	-	-	3,200
4%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	235	-	5,765
	041009	Expense - Members Meeting Allowance	CEO	50,000	-	-	50,000
33%	041010	Expense - Members Advertising Exp	CEO	750	244	244	506
0%	041012	Expense - Members Other Sundry Items	CEO	2,000	3	-	1,997
	041016	Expense - Deputy President's Allowance	CEO	1,500	-	-	1,500
20%	041017	Expense - Members Training	CEO	5,000	-	3,353	5,000
	041	Total Members Of Council - Operating Expenditure		\$ 339,635	\$ 66,348	\$ 26,276	\$ 273,288

041 Members Of Council - Operating Revenue

041102	Revenue - Members Reimbursements	MCC	100	-	-	
041103	Revenue - Sale of Used Equipment	MCC	500	-	-	
041 Total Members Of Council - Operating Revenue			\$ 600	\$ -	\$ -	

042 Governance - General - Operating Expenditure

14%		042001	Expense - Admin Building Expenses	MCC	48,268	6,754	988	41,514
42%		042003	Expense - Admin Workers Compensation Premium	MCC	33,300	13,875	-	19,425
45%		042004	Expense - Office Equipment Maintenance	MCC	5,000	2,255	-	2,745
56%		042005	Expense - Computer Equipment Maintenance	MCC	97,600	54,483	-	43,117
21%		042006	Expense - Admin Telephone	MCC	27,000	5,657	909	21,343
60%		042008	Expense - Admin Legal Expenses	CEO	7,500	4,502	-	2,998
19%		042009	Expense - Admin Staff Training	MCC	15,000	2,836	1,640	12,164
27%		042010	Expense - Admin Printing & Stationery	MCC	7,500	2,019	39	5,481
		042011	Expense - Fringe Benefits Tax	MCC	47,324	-	-	47,324
15%		042013	Expense - Admin Staff Uniform	MCC	4,500	659	500	3,841
		042014	Expense - Contract Financial Services	MCC	8,000	-	-	8,000
54%		042015	Expense - Admin Insurance Premium	MCC	28,849	15,662	-	13,186
52%		042016	Expense - Admin Subscriptions	MCC	2,870	1,500	-	1,370
13%		042017	Expense - Admin Advertising	MCC	7,000	893	-	6,107
57%		042018	Expense - Admin Postage & Freight	MCC	3,000	1,709	-	1,291
14%		042019	Expense - Bank Charges	MCC	200	28	-	172
30%		042020	Expense - Admin Vehicle Expenses	MCC	30,000	8,879	-	21,121
9%		042021	Expense - Unders & Overs	MCC	1	(0)	-	1
0%		042022	Expense - Other Admin Office Exp	MCC	2,000	0	168	2,000
23%		042023	Expense - Merchant & Bank Fees	MCC	5,700	1,316	-	4,384
25%		042051	Expense - Admin Housing Allowance	MCC	11,929	2,955	-	8,974
21%		042052	Expense - Admin Employee Expenses	MCC	760,314	159,150	-	601,164
3%		042053	Expense - HR Expenses	MCC	10,000	329	-	9,671
18%		042054	Expense - Pandemic Expenditure	MCC	15,000	2,648	-	12,352
63%		042055	Expense - Admin Computers	MCC	11,800	7,465	250	4,335
		042057	Expense - Desks/Chairs/Office Equipment	MCC	7,500	-	2,426	7,500
		042089	Expense - Staff Housing Allocation	MCC	19,267	-	-	19,267
23%		042090	Expense - Depreciation Administration	MCC	98,280	23,045	-	75,235
25%		042099	Expense - Administration Costs Allocated	MCC	(1,277,902)	(313,737)	-	(964,164)
042 Total Governance - General - Operating Expenditure			\$ 36,800	\$ 7,508	\$ 6,920	\$ 29,292		

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements	MCC	1,000	-	-	
042102	Revenue - Photocopying Charges	MCC	100	37	-	
042103	Revenue - Secretarial / Other Charges	MCC	100	20	-	
042107	Revenue - Paid Parental Leave Reimbursement	MCC	15,000	4,875	-	
042199	Revenue - Profit on Sale of Assets Admin	MCC	20,600	-	-	
042 Total Governance - General - Operating Revenue			\$ 36,800	\$ 4,932	\$ -	

043 Governance - Other - Operating Expenditure

		043013	OTH GOV - Audit Fees		35,000	-	-	35,000
		043018	OTH GOV - Integrated Planning & Reporting		25,000	-	-	25,000
		043019	OTH GOV - Asset Revaluations		100,000	-	-	100,000
		043020	OTH GOV - VROC Expenses		2,000	-	-	2,000
3%		043021	OTH GOV - Professional Services		80,000	2,770	-	77,230
98%		043060	OTH GOV - Subscriptions		17,750	17,313	18,313	437
8%		043 Total Governance - Other - Operating Expenditure			\$ 259,750	\$ 20,083	\$ 18,313	\$ 239,667

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

\$ 636,185	\$ 93,939	\$ 51,509
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04 TOTAL GOVERNANCE - OPERATING REVENUE

\$ 37,400	\$ 4,932	\$ -
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		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-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	2,545	21,829
	051003	Expense - ESL Maintenance Plant & Equipment	CESM	-	-	-	-
31%	051004	Expense - ESL Maintenance Land & Buildings	CESM	6,114	1,906	-	4,208
	051005	Expense - ESL Clothing & Accessories	CESM	7,857	-	11,387	7,857
48%	051006	Expense - ESL Utilities, Rates & Taxes	CESM	2,000	967	-	1,033
4%	051007	Expense - ESL Other Goods & Services	CESM	3,500	132	982	3,368
45%	051008	Expense - ESL Insurances - Fire Prevention	MCC	39,029	17,475	-	21,554
23%	051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 90,500	\$ 20,651	\$ 14,914	\$ 69,849
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							
25%	051000	Expense - Administration Allocation Fire Prevention	MCC	66,706	16,377	-	50,329
7%	051010	Expense - Council Fire Prevention	MOW	65,936	4,504	450	61,432
	051011	Expense - Council Fire Maps	MCC	500	-	-	500
25%	051090	Expense - Depreciation Fire Prevention	MCC	154,000	38,580	-	115,420
21%	051 Total Fire Prevention (Council) - Operating Expenditure			\$ 287,142	\$ 59,461	\$ 450	\$ 227,682
051 Fire Prevention (Council) - Operating Revenue							
	051111	Revenue - Council Sale of Fire Maps	MCC	100	68	-	
	051112	Revenue - Council Fire Mitigation	MCC	30,000	-	-	
	051 Total Fire Prevention (Council) - Operating Revenue			\$ 30,100	\$ 68	\$ -	
051 Fire Prevention (CESM) - Operating Expenditure							
22%	051020	Expense - CESM Employee Expenses	MCC	121,554	26,185	-	95,369
16%	051021	Expense - CESM Administration Expenses	MCC	1,500	234	-	1,266
20%	051022	Expense - CESM Vehicle Expenses	MCC	7,000	1,382	-	5,618
	051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	878	247	-	631
	051089	Expense - Staff Housing Allocation	MCC	3,285	-	-	3,285
21%	051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 134,217	\$ 28,049	\$ -	\$ 106,168
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							
25%	052000	Expense - Administration Allocation Animal Control	MCC	10,734	2,635	-	8,099
	052001	Expense - Pound Maintenance	MOW	1,656	-	-	1,656
16%	052002	Expense - Animal Control	MOW	86,792	14,292	245	72,500
17%	052 Total Animal Control - Operating Expenditure			\$ 99,182	\$ 16,927	\$ 245	\$ 82,255
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							
25%	053000	Expense - Administration Allocation Other Law Order & I	MCC	8,818	2,165	-	6,653
	053001	Expense - Local Laws	CEO	5,000	-	-	5,000
25%	053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	154	-	456
16%	053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 14,428	\$ 2,318	\$ -	\$ 12,109
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	\$ 127,406	\$ 15,609	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE				\$ 261,075	\$ 27,020	\$ -	

		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)	
07 HEALTH							
074 Preventative Services - Administration & Inspection - Operating Expenditure							
25%	074000	Expense - Administration Allocation Preventative Service	MCC	24,919	6,118	-	18,801
	074001	Expense - Contract EHO	CEO	10,000	-	-	10,000
31%	074002	Expense - Control Expenses Other	CEO	1,500	463	55	1,037
18%	074 Total Preventative Services - Administration & Inspection - Oper			\$ 36,419	\$ 6,581	\$ 55	\$ 29,838
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							
25%	077000	Expense - Administration Allocation Other Health	MCC	6,390	1,569	-	4,821
	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
8%	077 Total Other Health - Operating Expenditure			\$ 30,390	\$ 2,569	\$ 1,000	\$ 27,821
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	\$ 9,150	\$ 1,055	
07 TOTAL HEALTH - OPERATING REVENUE				\$ 600	\$ -	\$ -	
08 EDUCATION & WELFARE							
082 Other Education - Operating Expenditure							
25%	082000	Expense - Administration Allocation Other Education	MCC	17,379	4,267	-	13,113
	082002	Expense - Youth Activities	CDO	8,000	-	-	8,000
	082004	Expense - Community Activities	CDO	6,000	-	-	6,000
	082005	Expense - Community Newsletters	MCC	2,100	-	2,205	2,100
13%	082 Total Other Education - Operating Expenditure			\$ 33,479	\$ 4,267	\$ 2,205	\$ 29,213
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							
25%	084000	Expense - Administration Allocation Seniors Activities	MCC	17,379	4,267	-	13,113
	084001	Expense - Seniors Activities	CDO	2,000	-	-	2,000
22%	084 Total Aged & Disabled - Senior Activities - Operating Expenditur			\$ 19,379	\$ 4,267	\$ -	\$ 15,113
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							
25%	086000	Expense - Administration Allocation Other Welfare	MCC	9,840	2,416	-	7,424
	086002	Expense - Donations Other Welfare	CEO	800	-	-	800
	086003	Expense - Great Southern Northern Youth Network	CEO	2,000	-	-	2,000
25%	086007	Expense - Smart Start Program	MCC	25,000	6,250	-	18,750
25%	086090	Expense - Depreciation Other Welfare	MCC	3,800	957	-	2,843
23%	086 Total Other Welfare - Operating Expenditure			\$ 41,440	\$ 9,622	\$ -	\$ 31,818
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE				\$ 94,299	\$ 18,156	\$ 2,205	
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE				\$ 3,500	\$ -	\$ -	

% of
Completion

Resp
Officer

Budget
30-Jun-23

Actual
30-Sep-22

Order Value
30-Sep-22

Variance
Under/(Over)

09 HOUSING

091 Staff Housing - Operating Expenditure

25%		091000	Expense - Administration Allocation Staff Housing	MCC	26,197	6,432	-	19,765
28%		091002	Expense - Staff Housing Operating Expenses	MCC	21,737	5,993	-	15,744
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
20%		091008	Expense - Property Management Fees	MCC	12,000	2,441	-	9,559
		091099	Expense - Staff Housing Reallocation	MCC	(46,059)	-	-	(46,059)
55%			091 Total Staff Housing - Operating Expenditure		\$ 29,188	\$ 16,033	\$ -	\$ 13,155

091 Staff Housing - Operating Revenue

091100	Revenue - Staff Housing Rent	MCC	25,688	21,452	-
091101	Revenue - Staff Housing Reimbursements	MCC	3,500	825	-
	091 Total Staff Housing - Operating Revenue		\$ 29,188	\$ 22,278	\$ -

092 Other Housing - Operating Expenditure

25%		092000	Expense - Administration Allocation Other Housing	MCC	6,006	1,475	-	4,532
24%		092008	Expense - Other Housing Building Operations	MCC	15,000	3,579	-	11,421
35%		092009	Expense - Other Housing Building Maintenance	MCC	9,592	3,336	-	6,256
27%			092 Total Other Housing - Operating Expenditure		\$ 30,598	\$ 8,389	\$ -	\$ 22,209

092 Other Housing - Operating Revenue

092100	Revenue - Other Housing Rent	MCC	64,800	3,811	-
	092 Total Other Housing - Operating Revenue		\$ 64,800	\$ 3,811	\$ -

09 TOTAL HOUSING - OPERATING EXPENDITURE

\$ 59,786 \$ 24,422 \$ -

09 TOTAL HOUSING - OPERATING REVENUE

\$ 93,988 \$ 26,089

10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure

25%		101000	Expense - Administration Allocation Household Waste	MCC	14,824	3,639	-	11,184
19%		101001	Expense - Recycling Waste Collection	MOW	28,514	5,429	-	23,085
20%		101002	Expense - Waste Site Maintenance	MOW	180,489	36,671	2,905	143,818
		101003	Expense - Purchase of Bins	MOW	500	-	-	500
0%		101004	Expense - Drum Muster	MOW	3,487	15	-	3,472
17%		101006	Expense - Domestic Waste Collection	MOW	33,894	5,871	-	28,023
387%		101090	Expense - Depreciation Household Waste	MCC	2,500	9,686	-	(7,186)
23%			Total Sanitation - Household Waste - Operating Expenditure		\$ 264,208	\$ 61,311	\$ 2,905	\$ 202,896

101 Sanitation - Household Waste - Operating Revenue

101100	Revenue - Recycling Removal Charges	MCC	36,010	35,880	-
101101	Revenue - Waste Removal Charges	MCC	50,160	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	641	-
	101 Total Sanitation - Household Waste - Operating Revenue		\$ 91,070	\$ 86,866	\$ -

102 Sanitation - Other - Operating Expenditure

25%		102000	Expense - Administration Allocation Sanitation Other	MCC	767	188	-	578
25%		102002	Expense - Street Bins	MOW	19,562	4,916	-	14,646
25%			102 Total Sanitation - Other - Operating Expenditure		\$ 20,329	\$ 5,104	\$ -	\$ 15,225

103 Sewerage - Operating Revenue

103102	Revenue - Septic Application Fees	MCC	1,000	118	-
	103 Total Sewerage - Operating Revenue		\$ 1,000	\$ 118	\$ -

105 Protection Of Environment - Operating Expenditure

25%		105000	Expense - Administration Allocation Protection Of Envirc	MCC	14,440	3,545	-	10,895
100%		105001	Expense - Gillamii Centre Funding	MCC	60,000	60,000	-	-
16%		105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	8,729	1,420	214	7,309
25%		105090	Expense - Depreciation Protection of Environment	MCC	13,050	3,285	-	9,765
71%			105 Total Protection Of Environment - Operating Expenditure		\$ 96,219	\$ 68,250	\$ 214	\$ 27,969

		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)
105 Protection Of Environment - Operating Revenue						
	105101	Revenue - Reimbursements Gillamii Centre	MCC	8,729	918	-
105 Total Protection Of Environment - Operating Revenue				\$ 8,729	\$ 918	\$ -
106 Town Planning & Regional Development - Operating Expenditure						
25%	106000	Expense - Administration Allocation TP & Regional Devel	MCC	65,556	16,095	- 49,462
17%	106001	Expense - Town Planning Fees	CEO	25,000	4,159	- 20,841
	106002	Expense - Town Planning Other	CEO	10,000	-	- 10,000
20%	106 Total Town Planning & Regional Development - Operating Expe			\$ 100,556	\$ 20,254	\$ - \$ 80,303
106 Town Planning & Regional Development - Operating Revenue						
	106101	Revenue - Application Fees (Town Planning)	MCC	7,000	1,401	-
106 Total Town Planning & Regional Development - Operating Reve				\$ 7,000	\$ 1,401	\$ -
107 Other Community Amenities - Operating Expenditure						
25%	107000	Expense - Administration Allocation Other Community A	MCC	18,913	4,643	- 14,270
25%	107001	Expense - Public Conveniences	MOW	49,285	12,311	1,259 36,973
48%	107002	Expense - Cemeteries	MOW	30,965	14,932	6,811 16,033
	107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	- 5,000
25%	107090	Expense - Depreciation Other Community Amenities	MCC	61,500	15,250	- 46,250
28%	107 Total Other Community Amenities - Operating Expenditure			\$ 165,663	\$ 47,136	\$ 8,070 \$ 118,526
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	\$ 202,056	\$ 11,188
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 114,799	\$ 93,267	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
25%	111000	Expense - Administration Allocation Public Halls & Civic (MCC	63,256	15,530	- 47,726
26%	111001	Expense - Cranbrook Hall Operating	MCC	12,478	3,204	271 9,273
	111002	Expense - Cranbrook Hall Building Maintenance Schedul	MCC	3,769	-	- 3,769
27%	111003	Expense - Frankland River Hall Operating	MCC	10,404	2,797	214 7,607
	111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	5,250	-	- 5,250
18%	111007	Expense - Frankland River Community Centre Operating	MCC	26,460	4,884	214 21,575
1%	111008	Expense - Frankland River Community Centre Building M	MCC	9,971	62	- 9,909
54%	111010	Expense - Other Halls	MCC	5,162	2,778	280 2,384
30%	111015	Expense - Cranbrook Regional Community Hub	MCC	30,547	9,041	1,798 21,506
	111016	Expense - Cranbrook Community Gym	MCC	2,000	-	- 2,000
25%	111090	Expense - Depreciation Public Halls & Civic Centres	MCC	124,400	31,491	- 92,909
24%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 293,696	\$ 69,789	\$ 2,776 \$ 223,907
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	118	-
	111105	Revenue - Reimbursement Halls	MCC	300	-	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	1,909	-
	111108	Revenue - Gym Memberships	MCC	4,200	482	-
111 Total Public Halls & Civic Centres - Operating Revenue				\$ 11,000	\$ 2,754	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
25%	112000	Expense - Administration Allocation Swimming Areas an	MCC	11,757	2,886	- 8,870
	112001	Expense - Lakes Upgrade Plan	MOW	-	-	-
18%	112002	Expense - Lake Maintenance & Operating	MOW	63,813	11,645	5,606 52,168
25%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,965	1,000	- 2,965
20%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,535	\$ 15,531	\$ 5,606 \$ 64,004
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	\$ -	\$ -

% of
Completion

			Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)	
113 Other Recreation & Sport - Operating Expenditure								
25%		113000	Expense - Administration Allocation Other Recreation & Sport	33,992	8,345	-	25,647	
25%		113001	Expense - Cranbrook Parks and Gardens	MOW	239,074	59,419	-	179,654
14%		113002	Expense - Frankland River Parks and Gardens	MOW	105,605	15,143	4,336	90,462
12%		113003	Expense - Tenterden Parks and Gardens	MOW	16,353	2,031	-	14,322
25%		113004	Expense - Frederick Square Operating	MOW	64,577	16,133	12,546	48,444
46%		113007	Expense - Horse Paddocks	MOW	4,535	2,101	-	2,434
6%		113012	Expense - Frankland River Recreation Operating	MOW	46,994	2,618	1,000	44,376
		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
64%		113020	Expense - Community Grant Round	CDO	20,000	12,706	-	7,294
		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
28%		113090	Expense - Depreciation Other Recreation & Sport		82,100	23,326	-	58,774
23%			113 Total Other Recreation & Sport - Operating Expenditure		\$ 639,230	\$ 146,822	\$ 17,882	\$ 492,408
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								
25%		115000	Expense - Administration Allocation Library	MCC	11,246	2,827	-	8,418
11%		115001	Expense - Frankland River Library	MCC	13,000	1,460	1,872	11,540
100%		115007	Expense - Cranbrook Library	MCC	13,000	13,000	1,872	-
#####		115090	Expense - Depreciation Libraries	MCC	-	76	-	(76)
47%			115 Total Libraries - Operating Expenditure		\$ 37,246	\$ 17,363	\$ 3,744	\$ 19,883
116 Other Culture - Operating Expenditure								
25%		116000	Expense - Administration Allocation Other Culture	MCC	9,584	2,353	-	7,231
13%		116002	Expense - Cranbrook Museum	MCC	7,480	985	150	6,495
		116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,508	-	-	2,508
		116006	Expense - ANZAC	CEO	350	-	-	350
25%		116090	Expense - Depreciation Other Culture	MCC	1,270	320	-	950
17%			116 Total Other Culture - Operating Expenditure		\$ 21,192	\$ 3,658	\$ 150	\$ 17,534
116 Other Culture - Operating Revenue								
		116101	Revenue - Sale of History Books	MCC	200	23	-	
		116102	Revenue - Sale of ANZAC Book	CDO	500	50	-	
			116 Total Other Culture - Operating Revenue		\$ 700	\$ 73	\$ -	
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE					\$ 1,070,898	\$ 253,164	\$ 30,158	
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE					\$ 42,100	\$ 5,917		
12 TRANSPORT								
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure								
25%		122000	Expense - Administration Allocation Streets, Roads, Brid	MCC	71,563	17,569	-	53,993
45%		122002	Expense - Road Maintenance	MOW	909,330	412,242	34,954	497,088
23%		122003	Expense - Depot Maintenance	MOW	61,228	14,319	238	46,908
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
26%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot	MCC	1,325,000	341,040	-	983,960
		122091	Expense - Loss on Sale of Assets Transport	MCC	9,500	-	-	9,500
34%			122 Total Streets Roads Bridges & Depot Maintenance - Operating Ex		\$ 2,450,253	\$ 822,269	\$ 59,952	\$ 1,627,984

		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-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	183,251	(183,251)	-	
	122199	Revenue - Profit on Sale of Assets Transport	MCC	55,400	8,782	-	
	122 Total Streets Roads Bridges & Depot Maintenance - Operating R		\$ 240,351	-\$ 174,469	\$ -	\$ -	
125 Traffic Control - Operating Expenditure							
25%	125000	Expense - Administration Allocation Traffic Control	MCC	48,305	11,859	-	36,445
	125001	Expense - DoT Licensing Expenses	MCC	1,000	-	-	1,000
25%	125002	Expense - DoT Licensing Employee Expenses	MCC	58,000	14,245	-	43,755
24%	125 Total Traffic Control - Operating Expenditure		\$ 107,305	\$ 26,104	\$ -	\$ 81,201	
125 Traffic Control - Operating Revenue							
	125100	Revenue - DoT Licensing Commission	MCC	13,200	4,048	-	
	125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	1,281	-	
	125 Total Traffic Control - Operating Revenue		\$ 14,200	\$ 5,329	\$ -		
126 Aerodromes - Operating Expenditure							
23%	126000	Expense - Airstrip Maintenance	MOW	6,250	1,450	-	4,800
23%	126 Total Aerodromes - Operating Expenditure		\$ 6,250	\$ 1,450	\$ -	\$ 4,800	
12 TOTAL TRANSPORT - OPERATING EXPENDITURE				\$ 2,563,807	\$ 849,823	\$ 59,952	
12 TOTAL TRANSPORT - OPERATING REVENUE				\$ 254,551	\$ (169,140)		
13 ECONOMIC SERVICES							
131 Rural Services - Operating Expenditure							
18%	131003	Expense - Vermin Control (Donation to Feral Pig Eradical	CEO	2,000	-	-	2,000
10%	131004	Expense - Drought Relief	MOW	2,517	456	-	2,061
	131 Total Rural Services - Operating Expenditure		\$ 4,517	\$ 456	\$ -	\$ 4,061	
132 Tourism & Area Promotion - Operating Expenditure							
25%	132000	Expense - Administration Allocation Tourism & Area Proi	MCC	59,039	14,495	-	44,544
20%	132002	Expense - Cranbrook Caravan Park	MOW	120,033	23,794	1,674	96,239
26%	132004	Expense - Frankland River Caravan Park	MOW	65,564	16,805	774	48,759
	132005	Expense - Area Promotion Donations	MCC	1,000	-	-	1,000
3%	132008	Expense - Tourism & Area Promotion	CDO	10,000	260	-	9,740
	132010	Expense - Purchase of Promotional Items	CDO	1,500	-	-	1,500
100%	132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-	-
36%	132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	9,005	3,227	-	5,778
	132015	Expense - CBH Accommodation Unit Profit Share Paymei	MOW	10,000	-	-	10,000
18%	132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	27,202	4,822	-	22,380
	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
30%	132090	Expense - Depreciation Tourism & Area Promotion	MCC	27,000	8,211	-	18,789
24%	132 Total Tourism & Area Promotion - Operating Expenditure		\$ 348,765	\$ 82,614	\$ 19,139	\$ 266,151	
132 Tourism & Area Promotion - Operating Revenue							
	132101	Revenue - Cranbrook Caravan Park Charges	MOW	80,000	22,181		
	132102	Revenue - Frankland River Caravan Park Charges	MOW	45,000	8,001		
	132105	Revenue - Sale of Promotional Products	MCC	500	-		
	132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	7,150		
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	27,202	517		
	132111	Revenue - RV Park	MOW	100	55		
	132 Total Tourism & Area Promotion - Operating Revenue		\$ 187,802	\$ 37,903			

% of
Completion

		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)	
133 Building Control - Operating Expenditure							
25%	133000	Expense - Administration Allocation Building Control	MCC	25,302	6,212	-	19,090
5%	133010	Expense - Building Surveyor Employee Expenses	CEO	6,057	287	-	5,770
21%	133 Total Building Control - Operating Expenditure			\$ 31,359	\$ 6,499	\$ -	\$ 24,860
133 Building Control - Operating Revenue							
	133100	Revenue - Building Permits	MCC	4,000	1,364	-	
	133101	Revenue - BCITF Commissions	MCC	50	592	-	
	133102	Revenue - BSL Commissions	MCC	130	15	-	
	133 Total Building Control - Operating Revenue			\$ 4,180	\$ 1,971	\$ -	
136 Other Economic Services - Operating Expenditure							
25%	136000	Expense - Administration Allocation Other Economic Ser	MCC	130,346	32,001	-	98,345
8%	136002	Expense - Water Supplies Standpipes	MOW	3,000	246	-	2,754
	136003	Expense - Economic Development	MOW	2,500	-	-	2,500
	136008	Expense - Signage, Tourism, Heritage, Information	MOW	10,000	-	-	10,000
23%	136009	Expense - CB Community Bus Expenses	MOW	1,000	226	-	774
17%	136010	Expense - FR Community Bus Expenses	MOW	1,000	171	-	829
	136011	Expense - Frankland River CRC Funding	MOW	37,000	-	-	37,000
24%	136090	Expense - Depreciation Other Economic Services	MOW	3,000	731	-	2,269
18%	136 Total Other Economic Services - Operating Expenditure			\$ 187,846	\$ 33,374	\$ -	\$ 154,472
136 Other Economic Services - Operating Revenue							
	136100	Revenue - Standpipe Water Charges	MCC	1,000	-	-	
	136106	Revenue - Cranbrook Community Bus Hire	MOW	2,500	2,842	-	
	136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	532	-	
	136 Total Other Economic Services - Operating Revenue			\$ 5,000	\$ 3,374	\$ -	
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE				\$ 572,487	\$ 122,943	\$ 19,139	
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE				\$ 196,982	\$ 43,248		
14 OTHER PROPERTY & SERVICES							
141 Private Works - Operating Expenditure							
25%	141000	Expense - Administration Allocation Private Works	MCC	11,118	2,730	-	8,388
2%	141001	Expense - Private Works	MOW	25,282	566	341	24,716
9%	141 Total Private Works - Operating Expenditure			\$ 36,400	\$ 3,296	\$ 341	\$ 33,104
141 Private Works - Operating Revenue							
	141100	Revenue - Private Works Income	MOW	15,000	967	-	
	141 Total Private Works - Operating Revenue			\$ 15,000	\$ 967	\$ -	
142 Public Works Overheads - Operating Expenditure							
25%	142000	Expense - Administration Allocation Public Works Overh	MCC	105,555	25,915	-	79,640
16%	142001	Expense - Sick Leave - Works Staff	MCC	54,732	8,743	-	45,990
19%	142002	Expense - Annual Leave - Works Staff	MCC	102,731	19,429	-	83,302
40%	142003	Expense - Long Service Leave - Works Staff	MCC	30,000	12,002	-	17,998
36%	142004	Expense - Protective Clothing - Works Staff	MOW	8,000	2,878	-	5,123
3%	142005	Expense - Allowances - Works Staff	MCC	10,040	300	-	9,740
56%	142009	Expense - Workers Compensation Insurance - Works Sta	MCC	50,000	27,822	-	22,178
4%	142011	Expense - Safety & Risk Management	CEO	17,337	735	4,091	16,602
13%	142012	Expense - Staff Training - Works Staff	MOW	24,751	3,183	318	21,568
	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
23%	142019	Expense - Housing Allowance - Works Staff	MCC	29,120	6,798	-	22,322
25%	142020	Expense - Works Employee Expenses	MCC	357,505	89,794	-	267,711
	142022	Expense - Advertising Public Works Overheads	MCC	2,000	-	-	2,000
69%	142024	Expense - Uniform Allowance - Works Staff	MCC	8,000	5,557	-	2,443
9%	142026	Expense - Works Telephones & Allowance	MCC	4,680	403	-	4,277
55%	142029	Expense - Works Staff Conference	MOW	7,000	3,870	-	3,130
	142089	Expense - Staff Housing Allocation	MCC	22,058	-	-	22,058
20%	142090	Expense - Depreciation Public Works Overheads	MCC	85,500	17,293	-	68,207
21%	142099	Expense - Overheads Allocated to Works	MCC	(1,003,379)	(211,748)	-	(791,631)
	142 Total Public Works Overheads - Operating Expenditure			\$ 2,000	\$ 16,871	\$ 4,409	\$ (14,871)

		Resp Officer	Budget 30-Jun-23	Actual 30-Sep-22	Order Value 30-Sep-22	Variance Under/(Over)	
142 Public Works Overheads - Operating Revenue							
	142100	MCC	1,000	-	-		
	142102	MCC	500	-	-		
	142103	MCC	500	-	-		
142 Total Public Works Overheads - Operating Revenue			\$ 2,000	\$ -	\$ -		
143 Plant Operation Costs - Operating Expenditure							
25%	143000	MCC	55,589	13,648	-	41,941	
22%	143001	MOW	250,000	55,866	-	194,134	
31%	143003	MOW	180,000	54,901	18,682	125,099	
23%	143004	MOW	48,748	11,135	-	37,613	
3%	143005	MCC	42,000	1,341	-	40,659	
21%	143014	MOW	15,000	3,184	-	11,816	
28%	143090	MCC	385,000	108,296	-	276,704	
22%	143099	MCC	(974,237)	(215,407)	-	(758,829)	
143 Total Plant Operation Costs - Operating Expenditure			\$ 2,100	\$ 32,963	\$ 18,682	\$ (30,863)	
143 Plant Operation Costs - Operating Revenue							
	143100	MOW	100	-	-		
	143102	MCC	21,700	19,700	-		
143 Total Plant Operation Costs - Operating Revenue			\$ 21,800	\$ 19,700	\$ -		
144 Stock Fuels & Oils - Operating Revenue							
	144100	MCC	35,000	2,764	-		
144 Total Stock Fuels & Oils - Operating Revenue			\$ 35,000	\$ 2,764	\$ -		
146 Salaries & Wages - Operating Expenditure							
	146000	MCC	2,336,969	509,028	-	1,827,941	
	146001	MCC	(2,336,969)	(509,028)	-	(1,827,941)	
273%	146002	MCC	5,000	13,665	-	(8,665)	
273%	146 Total Salaries & Wages - Operating Expenditure			\$ 5,000	\$ 13,665	\$ -	\$ (8,665)
146 Salaries & Wages - Operating Revenue							
	146100	MCC	5,000	6,407	-		
146 Total Salaries & Wages - Operating Revenue			\$ 5,000	\$ 6,407	\$ -		
147 Unclassified - Operating Expenditure							
25%	147000	MCC	4,089	1,004	-	3,085	
	147001	MCC	1,000	-	-	1,000	
6%	147005	CEO	8,000	500	-	7,500	
11%	147 Total Unclassified - Operating Expenditure			\$ 13,089	\$ 1,504	\$ -	\$ 11,585
147 Unclassified - Operating Revenue							
	147101	MCC	1,000	-	-		
147 Total Unclassified - Operating Revenue			\$ 1,000	\$ -	\$ -		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE			\$ 58,589	\$ 68,299	\$ 23,432		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE			\$ 79,800	\$ 29,838			
TOTAL OPERATING EXPENDITURE			\$6,517,555	\$1,794,074	\$214,248		
TOTAL OPERATING REVENUE			\$4,349,512	\$3,420,533			