

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2023

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2023

Prepared by: Finance Administration Officer

Reviewed by: Manager Finance and Administration

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

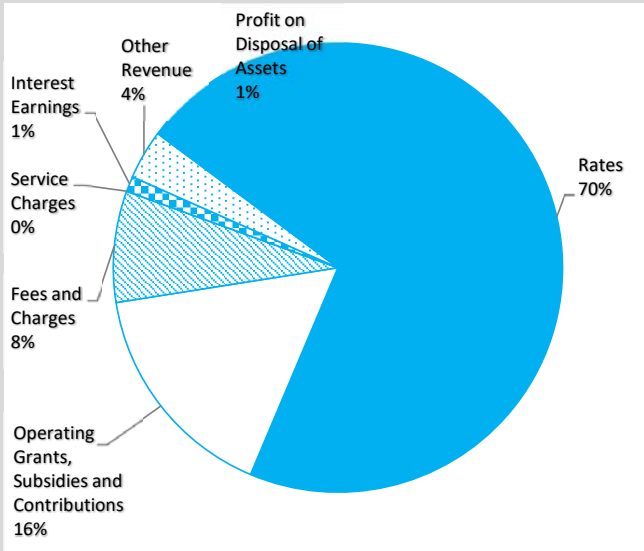
CRITICAL ACCOUNTING ESTIMATES

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

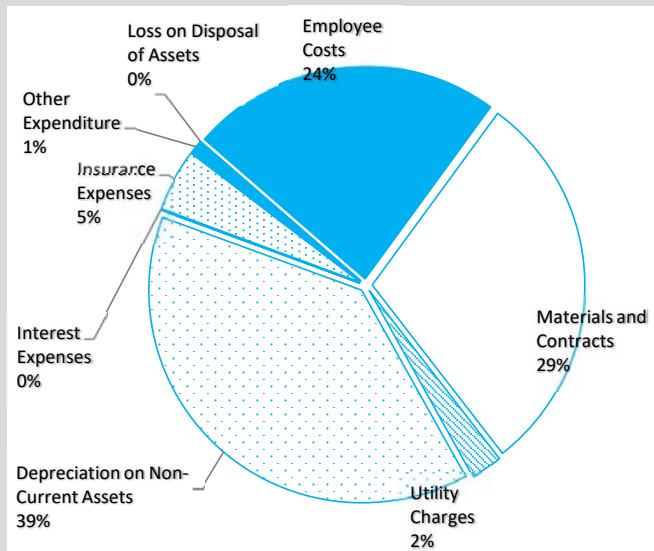
ROUNDING OFF FIGURES

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

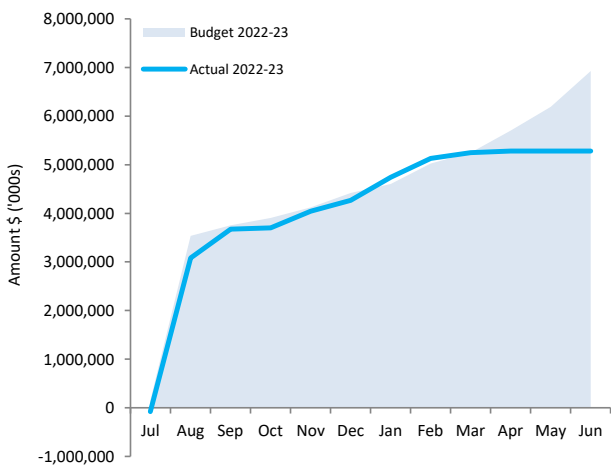
OPERATING REVENUE



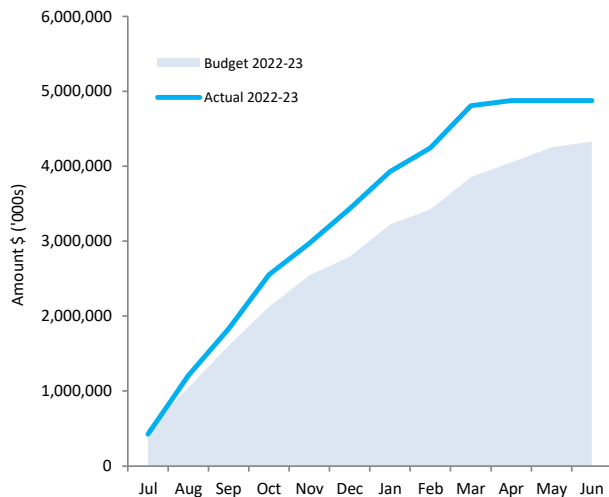
OPERATING EXPENSES



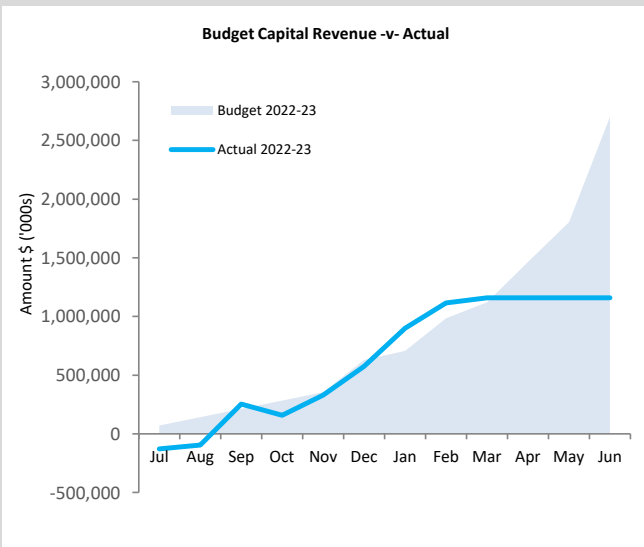
Budget Operating Revenues -v- Actual



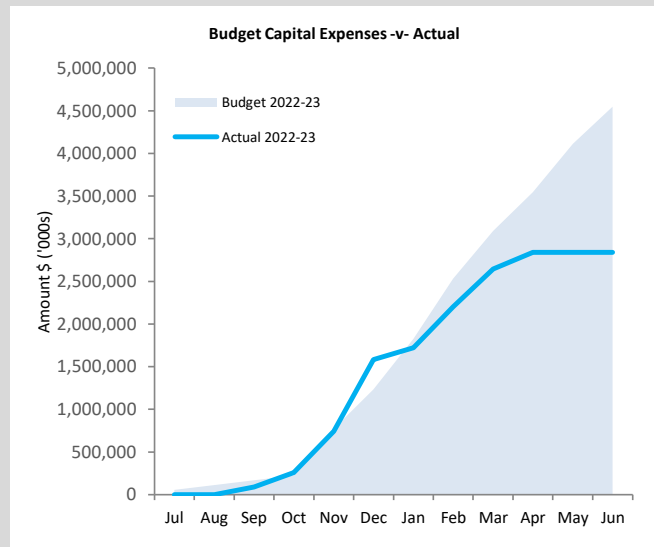
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2023**

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the allocation of scarce resources.	Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do no concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services for a safer community.	Fire prevention, animal control and the administration of local-laws.
HEALTH To provide services for environmental and community health.	Food quality control, provide and maintain the Cranbrook and Frankland River doctors' 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 halls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.
TRANSPORT To provide safe and efficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.
ECONOMIC SERVICES To assist in the promotion of the shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operations, plant repairs and operations costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

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		72,017	66,393	76,182	9,789	14.74%	
General Purpose Funding		3,309,717	3,201,482	3,222,049	20,567	0.64%	
Law, Order and Public Safety		329,211	189,457	197,434	7,977	4.21%	
Health		600	441	110	(331)	(75.06%)	
Education and Welfare		4,273	3,392	1,523	(1,869)	(55.10%)	
Housing		93,988	70,479	68,468	(2,011)	(2.85%)	
Community Amenities		119,982	102,398	98,596	(3,802)	(3.71%)	
Recreation and Culture		39,600	35,648	35,821	173	0.49%	
Transport		259,851	179,420	222,132	42,712	23.81%	▲
Economic Services		212,982	143,844	137,113	(6,731)	(4.68%)	
Other Property and Services		96,800	77,489	64,460	(13,029)	(16.81%)	▼
		4,539,021	4,070,443	4,123,888	53,445		
Expenditure from operating activities							
Governance		(616,772)	(401,268)	(381,363)	19,905	4.96%	
General Purpose Funding		(117,376)	(78,897)	(70,242)	8,655	10.97%	
Law, Order and Public Safety		(701,053)	(528,290)	(513,727)	14,563	2.76%	
Health		(73,683)	(54,718)	(34,687)	20,031	36.61%	▼
Education and Welfare		(86,299)	(57,842)	(48,295)	9,547	16.51%	
Housing		(59,786)	(48,199)	(60,331)	(12,132)	(25.17%)	▲
Community Amenities		(668,060)	(511,683)	(497,243)	14,440	2.82%	
Recreation and Culture		(1,119,604)	(827,450)	(828,358)	(908)	(0.11%)	
Transport		(2,587,390)	(1,951,663)	(1,875,532)	76,131	3.90%	
Economic Services		(582,487)	(433,070)	(402,400)	30,670	7.08%	
Other Property and Services		(103,419)	(81,877)	(96,499)	(14,622)	(17.86%)	▲
		(6,715,930)	(4,974,957)	(4,808,677)	166,280		
Non-cash amounts excluded from operating activities	1(a)	2,383,848	1,765,044	1,870,576	105,532	5.98%	
Amount attributable to operating activities		2,031,548	2,685,139	3,010,396	325,257		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,388,230	1,120,495	1,126,141	5,646	0.50%	
Proceeds from disposal of assets	7	460,500	362,984	362,984	0	0.00%	
Purchase of property, plant and equipment	8	(1,060,096)	(644,690)	(502,879)	141,811	22.00%	▼
Purchase of infrastructure		(3,350,395)	(2,307,571)	(1,926,721)			
Amount attributable to investing activities		(1,561,761)	(1,468,782)	(940,475) 0	147,457		
Financing Activities							
Proceeds from new debentures		0	0	0	0	0.00%	
Transfer from reserves	4	339,610	32,706	32,706	0	0.00%	
Repayments from community association loans	10	11,034	0	3,000	3,000	0.00%	
Payments to community associations for loans		(50,170)	(20,000)	(20,000)	0	0.00%	
Repayment of Lease Principle		(18,809)	(14,076)	(14,076)	0	0.00%	
Repayment of debentures	9	(34,516)	(34,516)	(34,516)	0	0.00%	
Transfer to reserves	10	(716,936)	(705,440)	(705,440)	0	0.00%	
Amount attributable to financing activities		(469,788)	(741,326)	(738,326)	3,000		
Closing Funding Surplus / (Deficit)	1(c)	0	475,031	1,331,596			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MARCH 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

BY NATURE OR TYPE

	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							
Rates	6	2,886,161	2,884,408	2,885,732	1,324	0.05%	
Specified area rates	6	0	0	0	0	0.00%	
Operating grants, subsidies and contributions	12(a)	896,034	660,821	665,806	4,985	0.75%	
Fees and charges		419,441	337,924	329,888	(8,036)	(2.38%)	
Service charges		0	0	0	0	0.00%	
Interest earnings		35,457	29,200	46,106	16,906	57.90%	▲
Other revenue		225,928	161,102	146,202	(14,900)	(9.25%)	
Profit on disposal of assets	7	76,000	56,988	50,154	(6,834)	(11.99%)	
		4,539,021	4,130,443	4,123,888	(6,555)		
Expenditure from operating activities							
Employee costs		(1,619,506)	(1,238,119)	(1,137,480)	100,639	8.13%	
Materials and contracts		(2,202,510)	(1,548,628)	(1,416,905)	131,723	8.51%	▼
Utility charges		(119,350)	(89,334)	(115,295)	(25,961)	(29.06%)	
Depreciation on non-current assets		(2,420,060)	(1,814,913)	(1,859,420)	(44,507)	(2.45%)	
Interest expenses		(3,818)	(3,597)	(2,645)	952	26.47%	
Insurance expenses		(220,073)	(218,979)	(228,379)	(9,400)	(4.29%)	
Other expenditure		(121,113)	(54,269)	(48,553)	5,716	10.53%	
Loss on disposal of assets	7	(9,500)	(7,119)	0	7,119	100.00%	
		(6,715,930)	(4,974,958)	(4,808,677)	166,281		▲
Non-cash amounts excluded from operating activities	1(a)	2,383,848	1,765,044	1,870,576	105,532	5.98%	▲
Amount attributable to operating activities		2,031,548	2,745,138	3,010,396	265,258		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	2,388,230	1,120,495	1,126,141	5,646	0.50%	
Proceeds from disposal of assets	7	460,500	362,984	362,984	0	0.00%	
Payments for property, plant and equipment	8	(1,060,096)	(644,690)	(502,879)	141,811	(22.00%)	▼
Payments for Infrastructure		(3,350,395)	(2,307,571)	(1,926,721)	380,850	(16.50%)	
Amount attributable to investing activities		(1,561,761)	(1,468,782)	(940,475)	528,307		▼
Financing Activities							
Proceeds from new debentures		0	0	0	0	0.00%	
Transfer from reserves	10	339,610	32,706	32,706	0	0.00%	
Repayments from community association loans	4	11,034	0	3,000	3,000	0.00%	
Payments to community associations for loans		(50,170)	(20,000)	(20,000)	0	0.00%	
Repayment of Lease Principle		(18,809)	(14,076)	(14,076)	0	0.00%	
Repayment of debentures	9	(34,516)	(34,516)	(34,516)	0	0.00%	
Transfer to reserves	10	(716,936)	(705,440)	(705,440)	0	0.00%	
Amount attributable to financing activities		(469,788)	(741,326)	(738,326)	3,000		
Closing Funding Surplus / (Deficit)	1(c)	0	535,030	1,331,596			

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)	(56,988)	(50,154)
Less: Movement in liabilities associated with restricted cash		0	0	61,310
Movement in current employee benefit provisions		30,288	0	0
Add: Loss on asset disposals	7	9,500	7,119	0
Add: Depreciation on assets		2,420,060	1,814,913	1,859,420
Total non-cash items excluded from operating activities		2,383,848	1,765,044	1,870,576

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

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

		Last Year Closing 30 Jun 2022	This Year Opening 01 Jul 2022	Year to Date 31 Mar 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,697,740)	(2,697,740)	(3,370,475)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	2,000
Current liabilities not expected to be cleared at end of year:				
Add: Borrowings	9	34,516	34,516	0
Add: Lease Principal		18,805	18,805	4,729
Add: Provisions - employee	11	192,188	192,188	253,497
Total adjustments to net current assets		(2,453,231)	(2,453,231)	(3,110,249)

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

Current assets				
Cash and cash equivalents	2	4,989,936	4,989,936	4,919,211
Rates receivables	3	27,318	27,318	60,598
Receivables	3	138,261	138,261	178,623
Other current assets	4	329,459	329,459	35,887
Less: Current liabilities				
Payables	5	(192,799)	(192,799)	(122,905)
Borrowings	9	(34,516)	(34,516)	0
Grant liabilities	12(a)	(515,675)	(515,675)	(180,104)
Lease liabilities		(18,805)	(18,805)	(4,729)
Provisions	11	(444,737)	(444,737)	(444,737)
Less: Total adjustments to net current assets	1(b)	(2,453,231)	(2,453,231)	(3,110,249)
Closing Funding Surplus / (Deficit)		1,825,211	1,825,211	1,331,596
Adjusted Closing Funding Surplus / (Deficit)		1,825,211	1,825,211	1,331,596

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	194,973	0	0	194,973	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	1,353,116	0	0	1,353,116	Bendigo	1.10%	At Call
Cash On Hand	Cash and cash equivalents	650	0	0	650	N/A	0.00%	On Hand
Reserve Easy-Saver Savings Account	Cash and cash equivalents	0	1,911,029	0	1,911,029	Bendigo	1.10%	At Call
Term Deposits								
Reserve Term Deposit	Cash and cash equivalents	0	1,459,447	0	1,459,447	Bendigo	2.25%	28/06/2023
Total		1,548,739	3,370,476	0	4,919,215			
Grand Total		1,548,739	3,370,476	0	4,919,215			

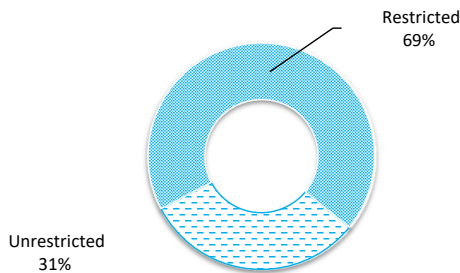
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$4.92 M	\$1.55 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

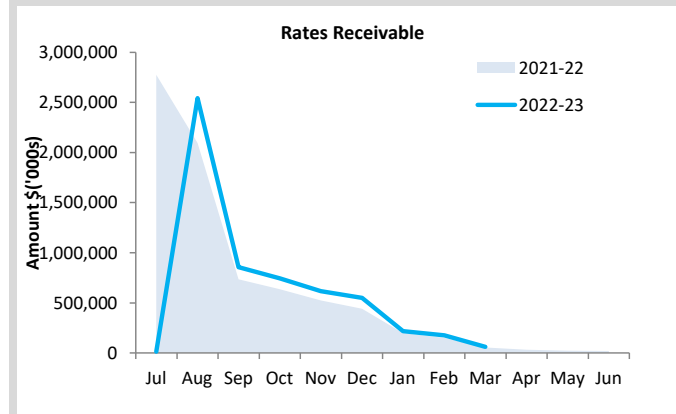
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2022	31 Mar 23
	\$	\$
Opening Arrears Previous Years	18,227	27,318
Levied this year		2,885,732
Less - Collections to date	9091	(2,852,452)
Equals Current Outstanding	27,318	60,598
Net Rates Collectable	27,318	60,598
% Collected		97.9%

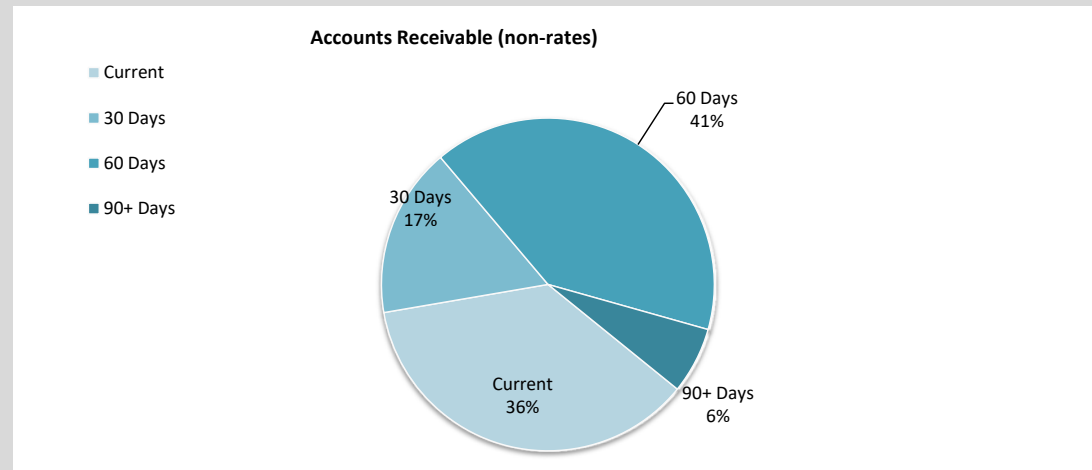
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	0	49,536	22,462	55,075	8,794	135,868
Percentage	0%	36.5%	16.5%	40.5%	6.5%	
Balance per Trial Balance						
Sundry receivable						135,868
GST receivable						0
Allowance for impairment of receivables						0
Receivables for employee related provisions						42,755
Accrued income						0
Other receivables [describe]						0
Total Receivables General Outstanding						178,623
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
97.9%	\$60,598



Debtors Due
\$178,623
Over 30 Days
64%
Over 90 Days
6.5%

Other Current Assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 March 2023
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	(3,000)	(2,000)
Inventory				
Fuel and materials	40,438	(2,551)	0	37,887
Total Other Current assets				35,887
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

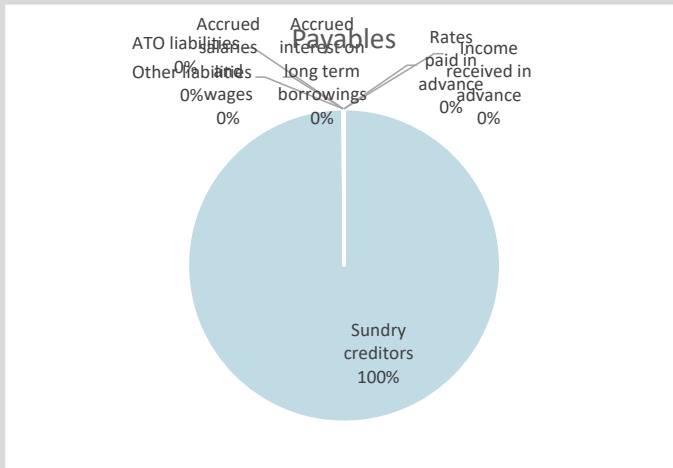
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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		122,783				122,783
Other liabilities						0
Accrued salaries and wages						0
ATO liabilities		122				122
Rates paid in advance						0
Income received in advance						0
Accrued interest on long term borrowings						0
Total Payables General Outstanding						122,905

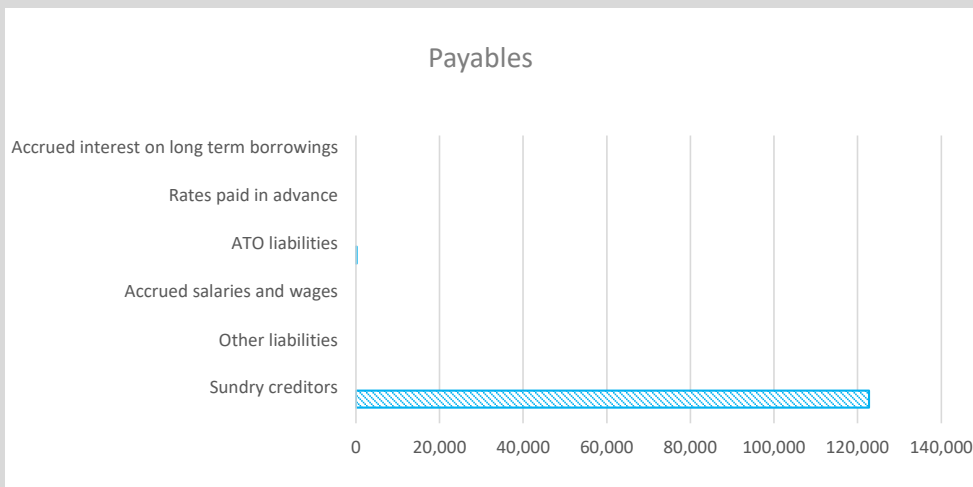
Amounts shown above include GST (where applicable)

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
\$122,905
Over 30 Days
0%
Over 90 Days
0%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

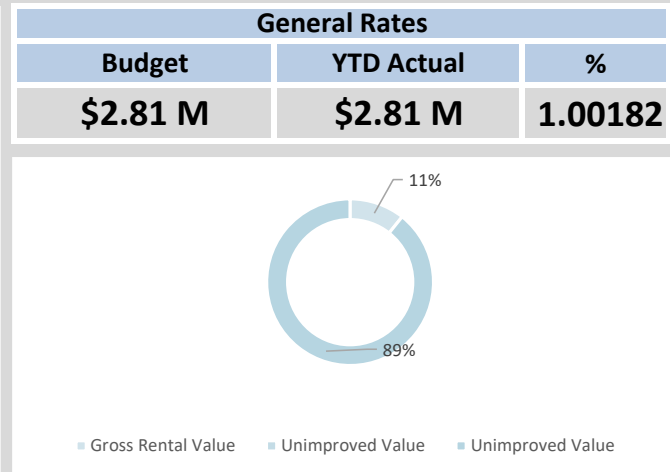
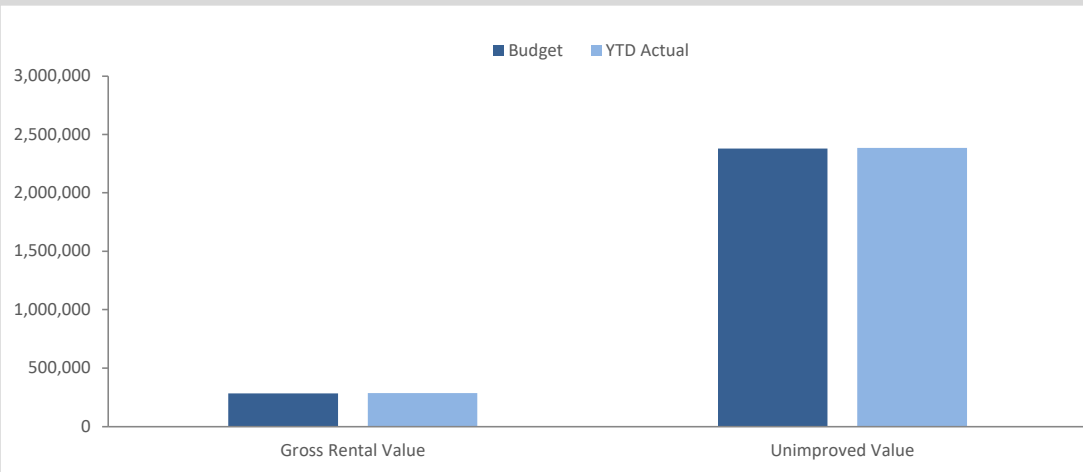
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

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	827	0	285,724
Unimproved Value											
Unimproved Value	0.006451	417	368,666,000	2,378,264	2,000	0	2,380,264	2,378,265	3,701	1,688	2,383,654
Sub-Total		664	370,944,788	2,663,160	2,000	0	2,665,160	2,663,161	4,528	1,688	2,669,378
Minimum Payment	Minimum \$										
Gross Rental Value											
Gross Rental Value	665	147	229,392	97,755	0	0	97,755	97,755	348	0	98,103
Unimproved Value											
Unimproved Value	700	64	3,685,368	44,800	0	0	44,800	44,800	640	(94)	45,346
Sub-Total		211	3,914,760	142,555	0	0	142,555	142,555	988	(94)	143,449
Amount from General Rates							2,807,715				2,812,827
Total General Rates							2,807,715		5,517	1,594	2,812,827
Ex Gratia Rates							0				72,905
Total Specified Area Rates			0	0	0	0	0	0	0	0	72,905
Total							2,807,715				2,885,732

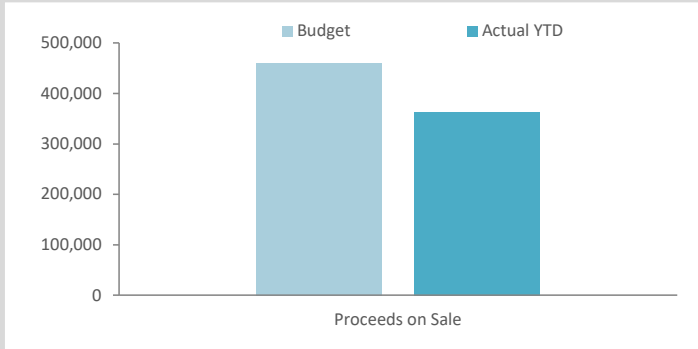
KEY INFORMATION

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		Proceeds	Profit	(Loss)
			Value					Value				
			\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment												
Governance												
	Toyota Prado	CB1	52,000	68,000	16,000	0	52,606	68,182	15,576	0	0	
	Toyota Prado	CB01	50,000	54,600	4,600	0	48,339	59,060	10,721	0	0	
Transport												
	MOW - Toyota Prado GXL	PE110	50,000	53,500	3,500	0	50,278	59,060	8,782	0	0	
	WS - Toyota SR5 Dual Cab - CBC	PE168	42,000	45,000	3,000	0	41,621	46,955	5,333	0	0	
	Gardens - Toyota Hilux Ute	PE166	21,000	34,200	13,200	0			0	0	0	
	Toyota Hilux Extra Cab - CB08	PE167	38,000	42,500	4,500	0	37,907	39,091	1,184	0	0	
	Toyota Hilux Dual Cab - CB05	PE165	38,000	38,200	200	0	34,631	40,636	6,006	0	0	
	Gardens - Toyota Hilux Ute	PE164	34,000	34,500	500	0			0	0	0	
	Dynapac Vibe Roller	PE210	50,000	60,000	10,000	0	47,448	50,000	2,552	0	0	
	Tree Mulcher	PE219	0	15,000	15,000	0			0	0	0	
	Cranbrook Community Bus	PE182	19,000	15,000	5,500	(9,500)			0	0	0	
			394,000	460,500	76,000	(9,500)	312,830	362,984	50,154	0	0	

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$460,500	\$362,984	79%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

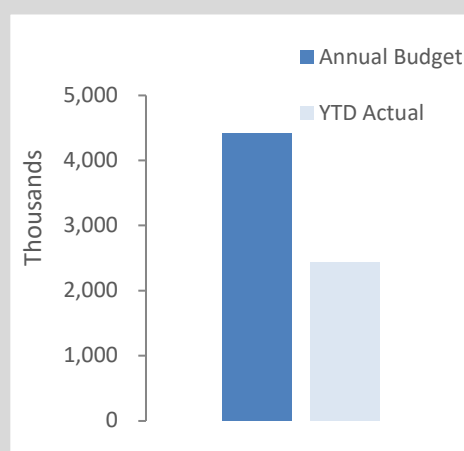
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Current Budget	YTD Actual
	\$	\$
Buildings - specialised	215,673	6,746
Plant and equipment	844,423	496,133
Infrastructure - Roads	1,936,165	1,391,480
Infrastructure - Other	1,414,230	535,241
Capital Expenditure Totals	4,410,491	2,429,600
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	2,388,230	1,126,141
Borrowings	0	0
Other (Disposals & C/Fwd)	460,500	362,984
Cash Backed Reserves		
Employee Entitlement Reserve	30,000	0
Building Asset Management Reserve	42,735	0
Community Associations Financial assistance Reserves	50,170	20,000
Frankland River Sporting Facilities Reserve	0	0
Rate Discount Reserve	216,706	12,706
Contribution - operations	1,222,150	907,769
Capital Funding Total	4,410,491	2,429,600

SIGNIFICANT ACCOUNTING POLICIES

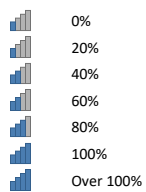
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$4.41 M	\$2.43 M	55%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.39 M	\$1.13 M	47%

Capital Expenditure Total
Level of Completion Indicators



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

% of
Completion

	Account Description	Current			Variance Under/(Over)
		Budget	YTD Budget	YTD Actual	
Buildings - specialised					
	051200 Capital Expense - Buildings - Cranbrook Fire Shed	0	0	0	0
	111207 Capital Expense - Unicup Hall	42,735	0	0	42,735
	112203 Capital Expense - Lake Poorrarecup Major Maintenance	97,938	0	0	97,938
9%	112205 Capital Expense - Lake Nunijup Ablutions	75,000	0	6,746	68,254
	113205 Capital Expense - Frankland River Community Facility	0	0	0	0
3%	Buildings - specialised Total	215,673	0	6,746	208,927
Plant & Equipment					
104%	042212 Capital Expense - Admin Vehicles	107,000	107,000	111,424	(4,424)
	053200 Capital Expense - Plant & Equipment	110,000	0	0	110,000
100%	113203 Capital Expense - Minor Plant & Equip - Parks & Gardens	12,923	9,693	12,923	0
69%	123200 PLANT - Light Plant & Equipment (Capital)	268,500	268,500	185,506	82,994
54%	123201 PLANT - Heavy Plant & Equipment (Capital)	346,000	259,497	186,280	159,720
59%	Plant & Equipment Total	844,423	644,690	496,133	348,290
Infrastructure - Roads					
101%	121200 Capital Expense - Bridge Program Works	54,228	54,228	54,950	(722)
91%	121201 Capital Expense - Regional Road Group Construction	1,230,000	1,229,998	1,124,130	105,870
49%	121202 Capital Expense - Council Funded Road Construction	180,000	89,968	87,834	92,166
17%	121203 Capital Expense - Roads to Recovery Construction	387,937	193,915	66,272	321,665
93%	121204 Capital Expense - Black Spot Construction	39,000	19,488	36,273	2,727
49%	121216 Capital Expense - Commodity Route Construction	45,000	22,491	22,022	22,978
72%	Infrastructure - Roads Total	1,936,165	1,610,088	1,391,480	544,685
Infrastructure - Other					
	113225 Capital Expense - Other Infrastructure Acquisition	261,480	0	0	261,480
50%	113226 Capital Expense - Other Infrastructure Frankland River	1,055,250	697,483	530,722	524,528
	126201 Capital Expenses - Other Infrastructure - Cranbrook Airstrip	62,500	0	0	62,500
	132206 TOUR - Other Infrastructure	20,000	0	0	20,000
38%	Infrastructure - Other Total	1,414,230	697,483	535,241	878,989
55%	Grand Total	4,410,491	2,952,261	2,429,600	1,980,891

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

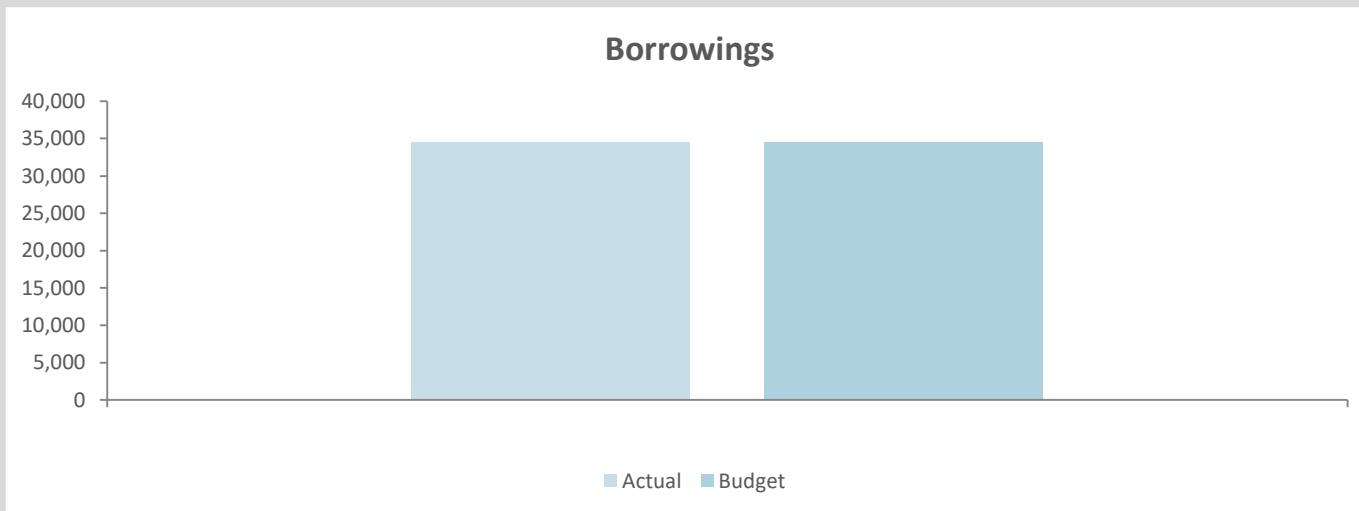
Repayments - Borrowings

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	34,516	34,516	36,001	36,001	1,959	2,940
Recreation and culture									
Frankland River Community Facility	0	0	0	0	0	0	0	0	0
	70,517	0	0	34,516	34,516	36,001	36,001	1,959	2,940
Total	70,517	0	0	34,516	34,516	36,001	36,001	1,959	2,940
Current borrowings	34,516					0			
Non-current borrowings	36,001					36,002			
	70,517					36,002			

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.

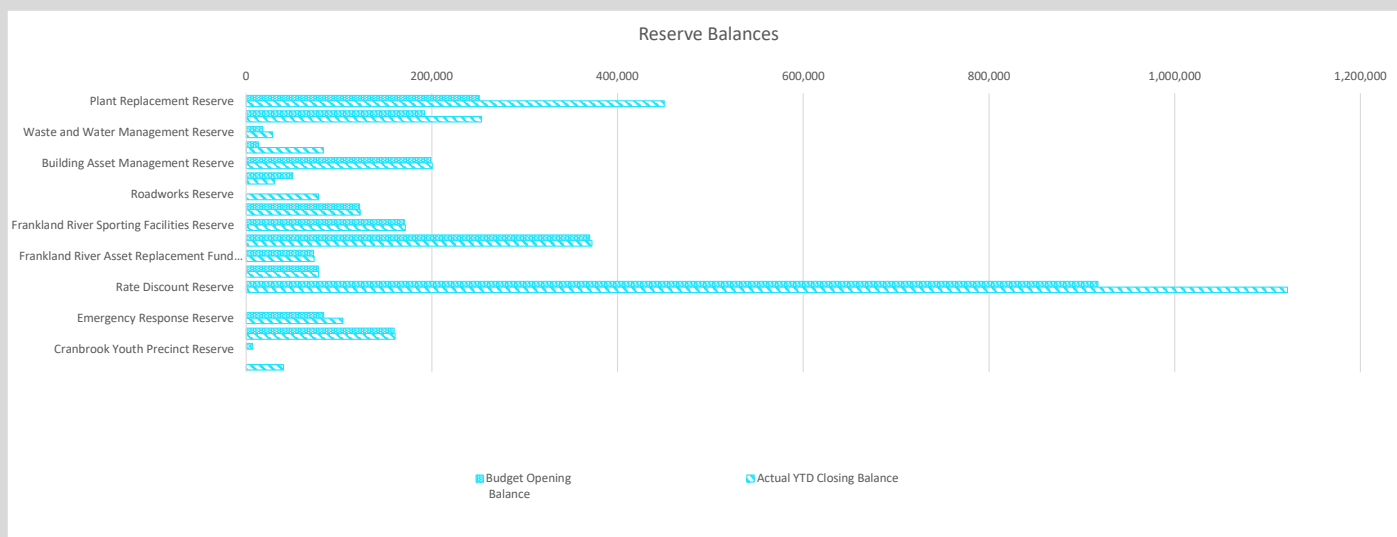


Principal Repayments	\$34,516
Interest Earned	\$46,106
Interest Expense	\$1,959
Reserves Bal	\$3.37 M
Loans Due	\$.04 M

Cash Backed Reserve

Reserve Name	Budget Opening	Actual Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD Closing
	Balance	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	251,001	251,001	377	1,686	197,730	197,730	0	0	449,108	450,417
Employee Entitlement Reserve	192,187	192,187	288	1,310	60,000	60,000	(30,000)	0	222,475	253,497
Waste and Water Management Reserve	18,290	18,290	27	173	10,000	10,000	0	0	28,317	28,463
Information Technology and Office Equipment Reserve	13,305	13,305	20	20	70,000	70,000	0	0	83,325	83,325
Building Asset Management Reserve	199,240	199,240	299	1,317	0	0	(42,735)	0	156,804	200,557
Community Associations Financial assistance Reserves	50,350	50,350	76	366	16,034	0	(50,170)	(20,000)	16,290	30,716
Roadworks Reserve	0	0	0	0	78,282	78,282	0	0	78,282	78,282
Land Reserves	122,136	122,136	183	910	0	0	0	0	122,319	123,046
Frankland River Sporting Facilities Reserve	170,534	170,534	256	1,129	0	0	0	0	170,790	171,663
Housing Reserve	370,005	370,005	555	2,591	0	0	0	0	370,560	372,596
Frankland River Asset Replacement Fund (Bowling Green) Reserve	72,606	72,606	109	545	5,000	0	0	0	77,715	73,151
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	77,606	77,606	116	553	5,000	0	0	0	82,722	78,159
Rate Discount Reserve	917,174	917,174	1,376	6,321	210,579	210,579	(216,706)	(12,706)	912,422	1,121,368
Strategic Community Plan Projects Reserve	0	0	0	0	0	0	0	0	0	0
Emergency Response Reserve	83,762	83,762	126	562	20,000	20,000	0	0	103,888	104,324
Works Depot Reserve	159,544	159,544	239	1,112	0	0	0	0	159,783	160,656
Cranbrook Youth Precinct Reserve	7,203	0	11	0	0	0	0	0	7,214	0
Refuse Site Reserve	0	0	0	0	40,254	40,254	0	0	40,254	40,254
	2,704,943	2,697,741	4,057	18,595	712,879	686,845	(339,611)	(32,706)	3,082,268	3,370,475

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 31 March 2023
		\$	\$	\$	\$
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	(62,168)	180,104
Lease liability		18,805	0	(14,076)	4,729
Total Other Current liabilities		979,217	0	(76,244)	629,570
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 12(a)
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Amended Annual Budget	YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Financial Assistance Grant	0	0	0	0	0	98,719	236,284	177,213	177,213
Local Roads Grant	0	0	0	0	0	93,274	142,615	106,962	106,961
Law, order, public safety									
DFES - ESL Grant	0	52,168	(52,168)	0	0	90,500	104,336	78,246	52,168
DFES - Mitigation Activity Grant	0	0	0	0	0	30,000	79,500	0	39,875
WA Police - Road Safety Commission Grant	0	0	0	0	0	0	0	0	4,800
Education and welfare									
DoC - Youth Week Funding	0	0	0	0	0	1,500	1,500	1,125	0
DoC - Seniors Activities Funding	0	0	0	0	0	1,000	0	0	750
Amity Health - 0-4 years Grant	0	0	0	0	0	0	0	0	773
Transport									
MRWA - Direct Grant	0	0	0	0	0	179,392	183,251	183,251	183,251
	0	52,168	(52,168)	0	0	494,385	747,486	546,797	565,791
Operating Contributions									
General purpose funding									
Law, order, public safety									
CESM Contributions	0	0	0	0	0	130,275	130,275	97,704	90,015
Recreation and culture									
Sports Australia Grant - Tenterden Tennis Club	10,000	0	(10,000)	0	0	10,000	10,000	10,000	10,000
Transport									
120 MRWA - Streetlighting Contribution	0	0	0	0	0	1,700	1,700	0	0
	10,000	0	(10,000)	0	0	141,975	141,975	107,704	100,015
TOTALS	10,000	52,168	(62,168)	0	0	636,360	889,461	654,501	665,806

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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	Increase	Liability	Liability	Current	Adopted Budget	YTD	Annual	YTD Revenue	
	1-Jul	in	Reduction	30-Jun	Liability	Revenue	Budget	Budget	Actual	
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	(b)	
Non-Operating Grants and Subsidies										
		0	0	0	0	1,103,000	0	1,103,000	0	
		0	0	0	0	110,000	0	110,000	0	
Recreation and culture										
112302	114	0	0	0	0	62,938	0	62,938	0	
113300	114	441,469	0	(441,469)	0	820,000	410,000	820,000	441,469	
113314	113	0	82,160	0	82,160	82,160	0	82,160	0	
113326	114	0	0	0	0	1,452,628	0	1,452,628	0	
Transport										
122300	113	0	584,000	(584,000)	0	820,000	614,997	820,000	584,000	
122301	114	64,206	100,010	(66,272)	97,944	323,722	60,000	323,722	66,272	
122305	113	0	10,400	(10,400)	0	26,000	12,998	26,000	10,400	
122308	113	0	24,000	(24,000)	0	30,000	22,500	30,000	24,000	
126300		0	0	0	0	62,500	0	62,500	0	
		505,675	800,570	(1,126,141)	180,104	4,892,948	1,120,495	4,892,948	1,126,141	
Non-Operating Contributions										
Recreation and culture										
113303	116	0	0	0	0	103,500	0	103,500	0	
		0	0	0	0	103,500	0	103,500	0	
Total Non-operating grants, subsidies and contributions										
		505,675	800,570	(1,126,141)	180,104	4,996,448	1,120,495	4,996,448	1,126,141	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**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	06092022	Operating Revenue	137,565		96,663
032101	Financial Assistance Grants - Local Roads	06092022	Operating Revenue	49,341		146,004
101100	Recycling removal charges	06092022	Operating Revenue		(2,770)	143,234
101101	Waste Removal Charges	06092022	Operating Revenue		(2,565)	140,669
112203	Lake Poorerrecup	06092022	Capital Expenses		(35,000)	105,669
121200	Bridge Program Works	06092022	Capital Expenses		(54,228)	51,441
143102	Insurance payment received	06092022	Operating Expenses	19,700		71,141
122102	Direct Grants Main Roads	06092022	Operating Revenue	3,859		75,000
136008	Sukey Hills Signage	06092022	Operating Expenses		(10,000)	65,000
111208	Cranbrook Community Hub - undercover outdoor area for day care	06092022	Capital Expenses	25,000		90,000
112205	Lake Nunijup	06092022	Capital Expenses		(75,000)	15,000
113225	Tenterden Tennis Courts	06092022	Capital Expenses		(15,000)	0
031101	Ex-gratia Rates	05102022	Operating Revenue	28,000		28,000
113011	Contribution to Frankland River Club - Demolition of House	05102022	Operating Expenses		(28,000)	0
113226	Increase budget for to Frankland River LRCI Projects	11112022	Capital Expenses		(204,000)	(204,000)
113399	Increase to trf from Rates Discount Reserve	11112022	Capital Revenue	204,000		0
113019	Move budget for rubbish bins from Sukey Hill to Cranbrook Playground	08022023	Operating Expenses	3,000		3,000
113022	Move budget for rubbish bins from Sukey Hill to Cranbrook Playground	08022023	Operating Expenses		(3,000)	0
				527,852	(568,753)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**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.

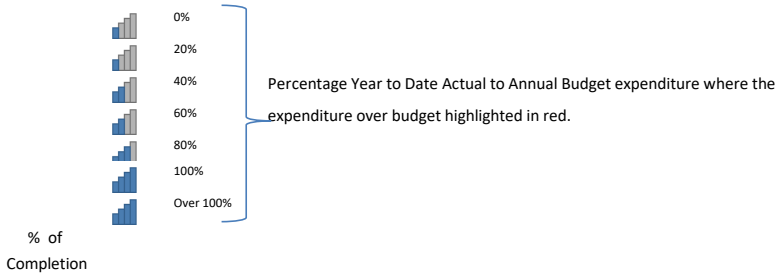
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Interest earnings	16,906	57.90%	Permanent	Rising interest rates have seen improved rates for investments this year - this variance is for interest on reserve accounts
Other revenue	(14,900)	(9.25%)	▲ Timing	Fuel Tax Credits \$5.6k below YTD budget due to tax being reduced in the first quarter - credits have increased since the taxes have come back on. Various minor variances on other accounts
Expenditure from operating activities				
Employee costs	100,639	8.13%	Timing	Numerous minor variances. Main variances include: road maintenance program \$10.5k under YTD budget; admin employee costs \$38k under budget currently, expected to reduce with staff returning from leave and part-timers increasing hours; PWOH annual and sick leave taken \$27.5k below YTD budget, parks and gardens \$12k below YTD budget, and admin building maintenance \$18k below YTD budget.
Materials and contracts	131,723	8.51%	▼ Timing	Many accounts currently under YTD budget, with most variances being minor in nature and less than \$5k each. Fuel is approx \$29.5k over YTD budget. The main variance below YTD budget is \$55k in road maintenance as most work to date has not used additional materials or contractors. Other variances below YTD budget between \$10k BFB protective clothing, Cranbrook doctor visits, Frankland River and Cranbrook Caravan Parks, mosquito control, and tourism/area promotion (signs expected in last quarter)
Utility charges	(25,961)	(29.06%)	Permanent	Expenditure on water and gas as expected, however electricity is looking to be greater than budgeted.
Depreciation on non-current assets	(44,507)	(2.45%)	Permanent	Depreciation on plant higher than budgeted. Non-cash - no impact on Rate Setting Statement.
Investing Activities				
Payments for property, plant and equipment	141,811	(22.00%)	▼ Timing	Timing of plant purchases. Mulcher, slasher, mower and bus will arrive April.
Payments for Infrastructure	380,850	(16.50%)	Timing	Capital roads program well underway, Roads to Recovery projects currently \$128k below YTD budget. LRCI 3 projects also well underway although below YTD budget - main works to occur April 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



04 GOVERNANCE

042 Governance - General - Capital Expenditure

104%		042212	Capital Expense - Admin Vehicles
100%		042299	GEN GOV - Transfer to Reserves
102%		042 Total Governance - General - Capital Expenditure	

042 Governance - General - Capital Revenue

104%		042300	Capital Revenue - Proceeds on Disposal of Asset
104%		042301	GEN GOV - Realisation on Disposal of Asset
0%		042399	GEN GOV - Transfer from Reserves
		042 Total Governance - General - Capital Revenue	

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

03 GENERAL PURPOSE INCOME

031 General Purpose Income - Rates - Capital Expense

100%		031299	RATES - Transfer to Reserves
100%		031 Total General Purpose Income - Rates - Capital Expense	

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

458%		032299	GEN PUR - Transfer Interest to Reserves
458%		032 Total General Purpose Income - Other General Purpose Income - Capital Expense	

04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention - Capital Expenditure

75%		051200	Capital Expense - Buildings
75%		051270	CESM - Lease Principal Repayments
75%		051 Total Fire Prevention - Capital Expenditure	

051 Fire Prevention - Capital Revenue

		051302	Capital Revenue - ESL Grant
		051 Total Fire Prevention - Capital Revenue	

053 Other Law, Order & Public Safety - Capital Expenditure

100%		053200	Capital Expense - Plant & Equipment
15%		053299	OLOPS - Transfer to Reserves
15%		053 Total Other Law, Order & Public Safety - Capital Expenditure	

053 Other Law, Order & Public Safety - Capital Revenue

		053300	Capital Revenue - Grant Funding
		053 Total Other Law, Order & Public Safety - Capital	

04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE

04 TOTAL GOVERNANCE - CAPITAL REVENUE

RESP OFFICER	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)
MOW	107,000	\$ 111,424	\$ -	(4,424)
	130,000	\$ 130,000	\$ -	-
	\$ 237,000	\$ 241,424	\$ -	(4,424)
MOW	122,600	\$ 127,242	\$ -	(4,642)
	(122,600)	\$ (127,242)	\$ -	4,642
	30,000	\$ -	\$ -	30,000
	\$ 30,000	\$ (0)	\$ -	\$ 30,000
	\$ 237,000	\$ 241,424	\$ -	
	\$ 30,000	\$ (0)	\$ -	
	210,579	\$ 210,579	\$ -	(0)
	\$ 210,579	\$ 210,579	\$ -	(0)
	4,057	\$ 18,595	\$ -	(14,538)
	\$ 4,057	\$ 18,595	\$ -	(14,538)
	\$ 214,636	\$ 229,174	\$ -	
	-	\$ -	\$ -	-
	18,809	\$ 14,076	\$ -	4,733
	\$ 18,809	\$ 14,076	\$ -	4,733
	-	\$ -	\$ -	-
	\$ -	\$ -	\$ -	-
	110,000	\$ -	\$ -	110,000
	20,000	\$ 20,000	\$ -	-
	\$ 130,000	\$ 20,000	\$ -	110,000
	110,000	\$ -	\$ -	110,000
	\$ 110,000	\$ -	\$ -	110,000
	\$ 148,809	\$ 34,076	\$ -	
	\$ 110,000	\$ -	\$ -	

% of
Completion

RESP OFFICER Budget 30-Jun-23 Actual 31-Mar-23 Order Value 31-Mar-23 Variance Under/(Over)

09 HOUSING

091 Staff Housing - Capital Expenditure

100%		091202	Capital Expense - Staff Housing Major Maintenance		-	\$	-	\$	-	-
100%		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	\$	34,516	\$	-
------------------	-----------	---------------	-----------	----------

10 COMMUNITY AMENITIES

101 Household Waste - Capital Expense

100%		101299	SAN - Transfer to Reserves		40,254	\$	40,254	\$	-	-
100%			101 Total Household Waste - Capital Expense		\$ 40,254	\$	40,254	\$	-	\$ -

10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE

\$ 40,254	\$	40,254	\$	-
------------------	-----------	---------------	-----------	----------

11 RECREATION & CULTURE

111 Public Halls & Civic Centres - Capital Expenditure

		111207	Capital Expense - Buildings		42,735	\$	-	\$	-	42,735
			111 Total Public Halls & Civic Centre - Capital Expenditure		\$ 42,735	\$	-	\$	-	\$ 42,735

112 Swimming Areas & Beaches - Capital Expenditure

9%		112203	Capital Expense - Lake Poorrarecup Major Maintenance		97,938	\$	-	\$	72,376	97,938
4%		112205	Capital Expense - Lake Nunijup Ablutions		75,000	\$	6,746	\$	43,183	68,254
			112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 172,938	\$	6,746	\$	115,559	\$ 166,192

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

		113203	Capital Expense - Minor Plant & Equip - Parks & Gardens		12,923	\$	12,923	\$	-	0
		113205	Capital Expense - Frankland River Community Facility		-	\$	-	\$	-	-
		113225	Capital Expense - Other Infrastructure Acquisition		261,480	\$	-	\$	-	261,480
50%		113226	Capital Expense - Other Infrastructure Frankland River		1,055,250	\$	530,722	\$	498,680	524,528
40%		113299	OTH REC - Transfer to Reserves		26,034	\$	-	\$	-	26,034
			113 Total Other Recreation & Sport - Capital Expenditure		\$ 1,355,687	\$	543,645	\$	498,680	\$ 812,042

113 Other Recreation & Sport - Capital Revenue

		113300	Capital Revenue - Grant Income		820,000	\$	441,469			
		113303	Capital Revenue - Contributions & Donations Other Rec & Sport		-	\$	-			
		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		-	\$	-			
		113380	OTH REC - New Loan Borrowings		-	\$	-			
		113399	OTH REC - Transfer from Reserves		309,611	\$	32,706			
			113 Total Other Recreation & Sport - Capital Revenue		\$ 1,293,931	\$	474,175			

11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE

\$ 1,571,360	\$	550,391	\$	614,239
---------------------	-----------	----------------	-----------	----------------

11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE

\$ 1,356,869	\$	474,175	\$	-
---------------------	-----------	----------------	-----------	----------

12 TRANSPORT

121 Streets Roads Bridges & Depot Construction - Capital Expenditure

		121200	Capital Expense - Bridge Program Works							
103%		B0272	Bridge 0272 - Boyup Brook Cranbrook Road	MOW	14,228	\$	14,670	\$	-	(442)
101%		B4255A	Bridge 4255A - Wingebellup Road	MOW	40,000	\$	40,280	\$	-	(280)
101%			Sub Total Capital Expense - Bridge Program Works		\$ 54,228	\$	54,950	\$	-	\$ (722)

121201 Capital Expense - Regional Road Group Construction

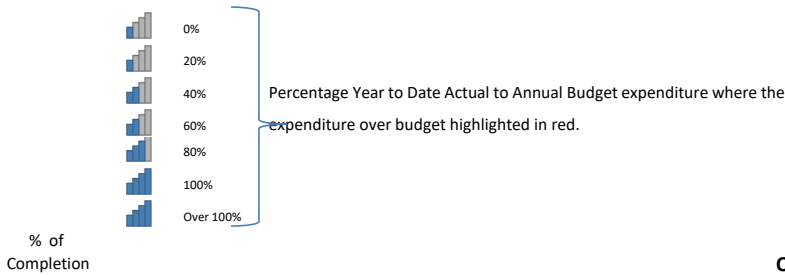
82%		RG003	Salt River Road	MOW	315,000	\$	258,797	\$	-	56,203
107%		RG007	Shamrock Road	MOW	240,000	\$	257,305	\$	-	(17,305)
103%		RG008	Stockyard Road	MOW	270,000	\$	278,785	\$	-	(8,785)
92%		RG523	Wingebellup Road	MOW	120,000	\$	110,940	\$	-	9,060
77%		RG560	Kojonup Frankland Road	MOW	285,000	\$	218,302	\$	-	66,698
91%			Sub Total Capital Expense - Regional Road Group Construction		\$ 1,230,000	\$	1,124,130	\$	-	\$ 105,870

121202 Capital Expense - Council Funded Road Construction

139%		CF013	Bokerup Road	MOW	60,000	\$	83,660	\$	-	(23,660)
7%		CF024	Newton Road	MOW	60,000	\$	4,174	\$	-	55,826
		CF106	Thompson Road	MOW	60,000	\$	-	\$	-	60,000
49%			Sub Total Capital Expense - Council Funded Road Construction		\$ 180,000	\$	87,834	\$	-	\$ 92,166

% of Completion		RESP OFFICER	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)	
	121203	<u>Capital Expense - Roads to Recovery Construction</u>					
31%	AU001	Yeriminup Road	MOW	161,861	\$ 50,485	\$ -	111,376
7%	AU047	Boyup Brook Cranbrook Road	MOW	226,076	\$ 15,787	\$ -	210,289
17%		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 387,937</u>	<u>\$ 66,272</u>	<u>\$ -</u>	<u>\$ 321,665</u>
	121204	<u>Capital Expense - Black Spot Construction</u>					
93%	BS016	Boyacup Road - Black Spot	MOW	39,000	\$ 36,273	\$ -	2,727
93%		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 39,000</u>	<u>\$ 36,273</u>	<u>\$ -</u>	<u>\$ 2,727</u>
	121216	<u>Capital Expense - Commodity Route Construction</u>					
49%	CR058	Ferngrove Road - Commodity Route	MOW	45,000	\$ 22,022	\$ -	22,978
49%		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 45,000</u>	<u>\$ 22,022</u>	<u>\$ -</u>	<u>\$ 22,978</u>
100%	121299	ROADC - Transfer to Reserves	MFA	78,282	\$ 78,282	\$ -	(0)
73%		121 Total Streets Roads Bridges & Depot Construction - Capital Expendit		\$ 2,029,447	\$ 1,474,281	\$ -	\$ 555,888
		121 Streets Roads Bridges & Depot Construction - Capital Revenue					
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	820,000	\$ 584,000	\$ 584,000	
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ 66,272	\$ 66,272	
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	26,000	\$ 10,400	\$ 10,400	
	122308	Capital Revenue - Grant - Commodity Route Funding	MOW	30,000	\$ 24,000	\$ 24,000	
		121 Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 1,199,722	\$ 684,672	\$ 684,672	
		123 Road Plant Purchases - Capital Expenditure					
69%	123200	PLANT - Light Plant & Equipment (Capital)	MOW	268,500	\$ 185,506	\$ 75,963	82,994
54%	123201	PLANT - Heavy Plant & Equipment (Capital)	MOW	346,000	\$ 186,280	\$ 143,212	159,720
100%	123299	PLANT - Transfer to Reserves	MFA	197,730	\$ 197,730	\$ -	-
70%		123 Total Road Plant Purchases - Capital Expenditure		\$ 812,230	\$ 569,516	\$ 219,175	\$ 242,714
		123 Road Plant Purchases - Capital Revenue					
	123300	PLANT - Proceeds on Disposal of Asset	MFA	337,900	\$ 235,742	\$ -	
	123302	PLANT - Realisation on Disposal of Asset	MFA	(337,900)	\$ (235,742)	\$ -	
		123 Total Road Plant Purchases - Capital Revenue		\$ -	\$ -	\$ -	
		126 Aerodromes - Capital Expenditure					
	126201	Capital Expenses - Infrastructure	CDO	62,500	\$ -	\$ 3,455	62,500
		126 Total Aerodromes - Capital Expenditure		\$ 62,500	\$ -	\$ 3,455	\$ 62,500
		126 Aerodromes - Capital Revenue					
	126300	Capital Revenue - Grant Income	CDO	31,250	\$ -	\$ -	
		126 Total Aerodromes - Capital Revenue		\$ 31,250	\$ -	\$ -	
		12 TOTAL TRANSPORT - CAPITAL EXPENDITURE		\$ 2,904,177	\$ 2,043,797	\$ 222,629	
		12 TOTAL TRANSPORT - CAPITAL REVENUE		\$ 1,230,972	\$ 684,672	\$ 684,672	
		13 ECONOMIC SERVICES					
		132 Tourism & Area Promotion - Capital Expenditure					
	132206	TOUR - Other Infrastructure		20,000	\$ -	\$ -	20,000
		132 Total Tourism & Area Promotion - Capital Expenditure		\$ 20,000	\$ -	\$ -	\$ 20,000
		136 Other Economic Services - Capital Expenditure					
	136299	OTH ECON - Transfer to Reserves		10,000	\$ 10,000	\$ -	
		132 Total Other Economic Services - Capital Expenditure		\$ 10,000	\$ 10,000	\$ -	
		13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE		\$ 30,000	\$ 10,000	\$ -	
		13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE		\$ -	\$ -	\$ -	
		TOTAL CAPITAL EXPENDITURE		\$ 5,180,752	\$ 3,183,632	\$ 836,868	
		TOTAL CAPITAL REVENUE		\$ 2,727,840	\$ 1,158,847	\$ 684,672	

Operating Expenditure Total
Level of Completion Indicators



03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

			Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)
68%	031000	Expense - Administration Allocation Rates	MCC	99,676	68,054	-	31,622
8%	031002	Expense - Valuation Expenses	MCC	11,000	888	-	10,112
	031003	Expense - Title Searches	MCC	200	-	-	200
	031004	Expense - Debt Collection	MCC	5,000	-	-	5,000
87%	031006	Expense - Rates Incentive Prize	MCC	1,500	1,300	-	200
60%	031 Total Rate Revenue - Operating Expenditure			\$ 117,376	\$ 70,242	\$ -	\$ 47,134

031 Rate Revenue - Operating Revenue

031100	Revenue - General Rates Levied	MCC	2,805,715	2,805,716	-	
031101	Revenue - Ex-Gratia Rates	MCC	73,446	72,905	-	
031102	Revenue - Penalty Interest Raised on Rates	MCC	6,500	4,655	-	
031103	Revenue - Rates Written-off	MCC	(500)	(259)	-	
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	-	-	
031105	Revenue - Rates Instalment Interest	MCC	10,500	10,341	-	
031106	Revenue - Rates Administration Charges	MCC	2,200	3,980	-	
031107	Revenue - Rate Enquiries	MCC	2,500	2,115	-	
031108	Revenue - Interim Rates	MCC	7,000	7,112	-	
	031 Total Rate Revenue - Operating Revenue		\$ 2,912,361	\$ 2,906,565	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	236,284	177,213	-	
032101	Revenue - Local Roads Grant	MCC	142,615	106,961	-	
032102	Revenue - Municipal Interest	MCC	14,000	12,328	-	
032103	Revenue - Reserves Interest	MCC	4,057	18,595	-	
032104	Revenue - Dividends/Other Interest	MCC	200	200	-	
032105	Revenue - Sundry Debtor Interest	MCC	200	187	-	
	032 Total Other General Purpose Funding - Operating Revenue		\$ 397,356	\$ 315,484	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 117,376 \$ 70,242 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,309,717 \$ 3,222,049 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

68%	041000	Expense - Administration Allocation Governance	MCC	228,617	156,088	-	72,529
271%	041001	Expense - Members Travel Expenses	CEO	500	1,357	-	(857)
50%	041002	Expense - Members Conference Exp	CEO	5,200	2,610	-	2,590
50%	041004	Expense - President's Allowance	CEO	6,000	3,000	-	3,000
53%	041005	Expense - Receptions & Civic Functions	MCC	15,000	7,987	185	7,013
98%	041006	Expense - Members Insurance	MCC	15,869	15,514	-	355
17%	041007	Expense - Members Subscriptions	MCC	3,200	550	-	2,650
53%	041008	Expense - Members Telecommunication Allowance	CEO	6,000	3,194	-	2,806
50%	041009	Expense - Members Meeting Allowance	CEO	50,000	25,000	-	25,000
71%	041010	Expense - Members Advertising Exp	CEO	750	533	-	217
0%	041012	Expense - Members Other Sundry Items	CEO	2,000	9	-	1,991
50%	041016	Expense - Deputy President's Allowance	CEO	1,500	750	-	750
70%	041017	Expense - Members Training	CEO	5,000	3,500	1,590	1,500
	041018	Expense - Integrated Planning + Reporting	CEO	-	-	-	-
	041020	Expense - VROC Expenses	CEO	-	-	-	-
	041021	Expense - Professional Services	CEO	-	-	4,815	-
65%	041 Total Members Of Council - Operating Expenditure			\$ 339,635	\$ 220,092	\$ 6,590	\$ 119,543

% of
Completion

Resp
Officer

Budget
30-Jun-23

Actual
31-Mar-23

Order Value
31-Mar-23

Variance
Under/(Over)

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

54%		042001	Expense - Admin Building Expenses	MCC	48,268	25,887	899	22,381
92%		042003	Expense - Admin Workers Compensation Premium	MCC	33,300	30,588	-	2,712
98%		042004	Expense - Office Equipment Maintenance	MCC	5,000	4,910	-	90
86%		042005	Expense - Computer Equipment Maintenance	MCC	97,600	83,947	-	13,653
58%		042006	Expense - Admin Telephone	MCC	27,000	15,544	2,063	11,456
59%		042008	Expense - Admin Legal Expenses	CEO	7,500	4,436	-	3,064
46%		042009	Expense - Admin Staff Training	MCC	25,000	11,470	4,595	13,530
65%		042010	Expense - Admin Printing & Stationery	MCC	7,500	4,907	1,210	2,593
85%		042011	Expense - Fringe Benefits Tax	MCC	47,324	40,157	-	7,167
46%		042013	Expense - Admin Staff Uniform	MCC	4,500	2,079	-	2,421
		042014	Expense - Contract Financial Services	MCC	8,000	-	-	8,000
107%		042015	Expense - Admin Insurance Premium	MCC	28,849	30,931	-	(2,082)
164%		042016	Expense - Admin Subscriptions	MCC	2,870	4,695	-	(1,825)
29%		042017	Expense - Admin Advertising	MCC	7,000	2,053	-	4,947
100%		042018	Expense - Admin Postage & Freight	MCC	3,000	2,993	-	7
59%		042019	Expense - Bank Charges	MCC	200	119	-	81
59%		042020	Expense - Admin Vehicle Expenses	MCC	20,000	11,702	-	8,298
23%		042021	Expense - Unders & Overs	MCC	1	(0)	-	1
75%		042022	Expense - Other Admin Office Exp	MCC	2,000	1,509	168	491
101%		042023	Expense - Merchant & Bank Fees	MCC	5,700	5,746	-	(46)
76%		042051	Expense - Admin Housing Allowance	MCC	11,929	9,056	-	2,873
70%		042052	Expense - Admin Employee Expenses	MCC	773,314	544,632	-	228,682
28%		042053	Expense - HR Expenses	MCC	5,000	1,393	827	3,607
100%		042054	Expense - Pandemic Expenditure	MCC	7,587	7,587	-	0
65%		042055	Expense - Admin Computers	MCC	11,800	7,716	1,127	4,084
43%		042057	Expense - Desks/Chairs/Office Equipment	MCC	7,500	3,221	-	4,279
64%		042089	Expense - Staff Housing Allocation	MCC	19,267	12,414	-	6,853
69%		042090	Expense - Depreciation Administration	MCC	98,280	67,651	-	30,629
		042091	Expense - Loss on Sale of Assets Admin	MCC	-	-	-	-
68%		042099	Expense - Administration Costs Allocated	MCC	(1,277,902)	(872,488)	-	(405,414)
042 Total Governance - General - Operating Expenditure			\$ 37,387	\$ 64,854	\$ 10,889	\$ (27,467)		

042 Governance - General - Operating Revenue

042101	Revenue - Admin Reimbursements	MCC	1,000	182	-	
042102	Revenue - Photocopying Charges	MCC	100	231	-	
042103	Revenue - Secretarial / Other Charges	MCC	100	245	-	
042107	Revenue - Paid Parental Leave Reimbursement	MCC	35,000	34,123	-	
042199	Revenue - Profit on Sale of Assets Admin	MCC	20,600	26,297	-	
042 Total Governance - General - Operating Revenue			\$ 71,417	\$ 76,182	\$ -	

043 Governance - Other - Operating Expenditure

6%		043013	OTH GOV - Audit Fees		35,000	34,900	-	100
1%		043018	OTH GOV - Integrated Planning & Reporting		25,000	1,600	-	23,400
95%		043019	OTH GOV - Asset Revaluations		90,000	1,050	89,400	88,950
55%		043020	OTH GOV - VROC Expenses		2,000	1,895	-	105
105%		043021	OTH GOV - Professional Services		70,000	38,299	8,091	31,701
40%		043060	OTH GOV - Subscriptions		17,750	18,673	-	(923)
043 Total Governance - Other - Operating Expenditure			\$ 239,750	\$ 96,417	\$ 97,491	\$ 143,333		

04 TOTAL GOVERNANCE - OPERATING EXPENDITURE

\$ 616,772 \$ 381,363 \$ 114,970

04 TOTAL GOVERNANCE - OPERATING REVENUE

\$ 72,017 \$ 76,182 \$ -

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention (ESL) - Operating Expenditure

82%	051001	Expense - ESL Purchase Minor Plant & Equip	CESM	10,000	13,441	-	(3,441)
24%	051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	18,137	2,545	3,863
94%	051003	Expense - ESL Maintenance Plant & Equipment	CESM	11,100	2,702	-	8,398
72%	051004	Expense - ESL Maintenance Land & Buildings	CESM	6,114	5,766	-	349
144%	051005	Expense - ESL Clothing & Accessories	CESM	18,041	12,985	-	5,056
41%	051006	Expense - ESL Utilities, Rates & Taxes	CESM	2,000	2,880	-	(880)
93%	051007	Expense - ESL Other Goods & Services	CESM	3,500	1,426	-	2,074
84%	051008	Expense - ESL Insurances - Fire Prevention	MCC	39,029	36,252	-	2,777
	051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 111,784	\$ 93,589	\$ 2,545	\$ 18,196

051 Fire Prevention (ESL) - Operating Revenue

051100	Revenue - ESL Grant	MCC	104,336	52,168	-	
051101	Revenue - ESL Collection Fee	MCC	4,000	4,000	-	
	051 Total Fire Prevention (ESL) - Operating Revenue		\$ 108,336	\$ 56,168	\$ -	

051 Fire Prevention (Council) - Operating Expenditure

68%	051000	Expense - Administration Allocation Fire Prevention	MCC	66,706	45,544	-	21,163
53%	051010	Expense - Council Fire Prevention	MOW	115,436	60,616	125,008	54,820
	051011	Expense - Council Fire Maps	MCC	500	-	-	500
75%	051090	Expense - Depreciation Fire Prevention	MCC	154,000	114,902	-	39,098
66%	051 Total Fire Prevention (Council) - Operating Expenditure			\$ 336,642	\$ 221,062	\$ 125,008	\$ 115,580

051 Fire Prevention (Council) - Operating Revenue

051111	Revenue - Council Sale of Fire Maps	MCC	100	114	-	
051112	Revenue - Council Fire Mitigation	MCC	79,500	39,875	-	
	051 Total Fire Prevention (Council) - Operating Revenue		\$ 79,600	\$ 39,989	\$ -	

051 Fire Prevention (CESM) - Operating Expenditure

80%	051020	Expense - CESM Employee Expenses	MCC	121,554	96,927	-	24,627
39%	051021	Expense - CESM Administration Expenses	MCC	1,500	582	-	918
38%	051022	Expense - CESM Vehicle Expenses	MCC	7,000	2,666	-	4,334
	051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	878	686	-	192
	051089	Expense - Staff Housing Allocation	MCC	3,285	2,109	-	1,176
77%	051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 134,217	\$ 102,970	\$ -	\$ 31,247

051 Fire Prevention (CESM) - Operating Revenue

051120	Revenue - CESM Contributions & Reimbursements	MCC	130,275	90,015	-	
	051 Total Fire Prevention (CESM) - Operating Revenue		\$ 130,275	\$ 90,015	\$ -	

052 Animal Control - Operating Expenditure

68%	052000	Expense - Administration Allocation Animal Control	MCC	10,734	7,329	-	3,406
43%	052001	Expense - Pound Maintenance	MOW	1,656	718	-	938
91%	052002	Expense - Animal Control	MOW	86,792	78,763	855	8,029
88%	052 Total Animal Control - Operating Expenditure			\$ 99,182	\$ 86,810	\$ 855	\$ 12,373

052 Animal Control - Operating Revenue

052100	Revenue - Fines & Penalties Animal Control	MCC	200	250	-	
052101	Revenue - Dog Registration Fees	MCC	2,500	2,855	-	
052102	Revenue - Impounding Fees	MCC	300	200	-	
052103	Revenue - Cat Registration Fees	MCC	200	208	-	
	052 Total Animal Control - Operating Revenue		\$ 3,200	\$ 3,513	\$ -	

053 Other Law, Order & Public Safety - Operating Expenditure

68%	053000	Expense - Administration Allocation Other Law Order & Public Safety	MCC	8,818	6,020	-	2,797
	053001	Expense - Local Laws	CEO	5,000	-	-	5,000
75%	053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	457	-	153
48%	053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 19,228	\$ 9,297	\$ -	\$ 9,930

053 Other Law, Order & Public Safety - Operating Revenue

053101	Revenue - Community Safety Funding	MCC	4,800	4,800	-	
053103	Revenue - Infringements	MCC	3,000	2,950	-	
	053 Total Other Law, Order & Public Safety - Operating Revenue		\$ 7,800	\$ 7,750	\$ -	

05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE

\$ 701,053 \$ 513,728 \$ 128,408

05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE

\$ 329,211 \$ 197,434 \$ -

07 HEALTH

074 Preventative Services - Administration & Inspection - Operating Expenditure

68%		074000	Expense - Administration Allocation Preventative Service	MCC	24,919	17,014	-	7,905
7%		074001	Expense - Contract EHO	CEO	5,000	368	541	4,632
31%		074002	Expense - Control Expenses Other	CEO	1,500	463	55	1,037
57%		074 Total Preventative Services - Administration & Inspection - Oper			\$ 31,419	\$ 17,845	\$ 596	\$ 13,574

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

50%		075000	Expense - Mosquito Control	MOW	4,874	2,437	-	2,437
50%		075 Total Preventative Services - Pest Control - Operating Expenditu			\$ 4,874	\$ 2,437	\$ -	\$ 2,437

077 Other Health - Operating Expenditure

68%		077000	Expense - Administration Allocation Other Health	MCC	6,390	4,362	-	2,027
17%		077001	Expense - Cranbrook Medical Service	MCC	12,000	2,000	-	10,000
58%		077004	Expense - Frankland River Medical Service	MCC	12,000	7,000	-	5,000
15%		077006	Expense - Health Employee Costs	MCC	7,000	1,043	-	5,957
39%		077 Total Other Health - Operating Expenditure			\$ 37,390	\$ 14,405	\$ -	\$ 22,984

077 Other Health - Operating Revenue

077100	Revenue - Food Act Registration	MCC	100	110	-		
077 Total Other Health - Operating Revenue			\$ 100	\$ 110	\$ -		

07 TOTAL HEALTH - OPERATING EXPENDITURE

\$ 73,683	\$ 34,687	\$ 596
------------------	------------------	---------------

07 TOTAL HEALTH - OPERATING REVENUE

\$ 600	\$ 110
---------------	---------------

08 EDUCATION & WELFARE

082 Other Education - Operating Expenditure

68%		082000	Expense - Administration Allocation Other Education	MCC	17,379	11,866	-	5,514
58%		082002	Expense - Youth Activities	CDO	4,000	2,300	-	1,700
8%		082004	Expense - Community Activities	CDO	2,000	156	-	1,844
48%		082005	Expense - Community Newsletters	MCC	2,100	1,000	1,050	1,100
60%		082 Total Other Education - Operating Expenditure			\$ 25,479	\$ 15,322	\$ 1,050	\$ 10,158

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

68%		084000	Expense - Administration Allocation Seniors Activities	MCC	17,379	11,866	-	5,514
43%		084001	Expense - Seniors Activities	CDO	2,000	866	-	1,134
66%		084 Total Aged & Disabled - Senior Activities - Operating Expenditur			\$ 19,379	\$ 12,732	\$ -	\$ 6,647

084 Aged & Disabled - Senior Activities - Operating Revenue

084100	Revenue - Seniors Activities Funding	CDO	1,000	750	-		
084 Total Aged & Disabled - Senior Activities - Operating Revenue			\$ 1,000	\$ 750	\$ -		

086 Other Welfare - Operating Expenditure

68%		086000	Expense - Administration Allocation Other Welfare	MCC	9,840	6,718	-	3,122
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
		086003	Expense - Great Southern Northern Youth Network	CEO	2,000	-	-	2,000
43%		086007	Expense - Smart Start Program	MCC	25,000	10,674	-	14,326
75%		086090	Expense - Depreciation Other Welfare	MCC	3,800	2,849	-	951
49%		086 Total Other Welfare - Operating Expenditure			\$ 41,440	\$ 20,241	\$ -	\$ 21,199

084 Other Welfare - Operating Revenue

086100	Revenue - 0-4 Grant Revenue	CDO	773	773	-		
084 Other Welfare - Operating Revenue			\$ 773	\$ 773	\$ -		

08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE

\$ 86,299	\$ 48,295	\$ 1,050
------------------	------------------	-----------------

08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE

\$ 4,273	\$ 1,523
-----------------	-----------------

% of
Completion

			Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)
09 HOUSING							
091 Staff Housing - Operating Expenditure							
68%		091000	Expense - Administration Allocation Staff Housing	MCC	26,197	17,886	- 8,311
84%		091002	Expense - Staff Housing Operating Expenses	MCC	21,737	18,157	- 3,580
71%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	12,373	8,726	4,040 3,647
67%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MCC	2,940	1,959	- 982
67%		091008	Expense - Property Management Fees	MCC	12,000	8,070	- 3,930
64%		091099	Expense - Staff Housing Reallocation	MCC	(46,059)	(29,699)	- (16,360)
86%		091 Total Staff Housing - Operating Expenditure			\$ 29,188	\$ 25,098	\$ 4,040 \$ 4,090
091 Staff Housing - Operating Revenue							
		091100	Revenue - Staff Housing Rent	MCC	25,688	24,274	-
		091101	Revenue - Staff Housing Reimbursements	MCC	3,500	824	-
		091 Total Staff Housing - Operating Revenue			\$ 29,188	\$ 25,098	\$ -
092 Other Housing - Operating Expenditure							
68%		092000	Expense - Administration Allocation Other Housing	MCC	6,006	4,101	- 1,905
78%		092008	Expense - Other Housing Building Operations	MCC	15,000	11,682	- 3,318
203%		092009	Expense - Other Housing Building Maintenance	MCC	9,592	19,450	9,710 (9,858)
115%		092 Total Other Housing - Operating Expenditure			\$ 30,598	\$ 35,233	\$ 9,710 \$ (4,635)
092 Other Housing - Operating Revenue							
		092100	Revenue - Other Housing Rent	MCC	64,800	43,370	-
		092 Total Other Housing - Operating Revenue			\$ 64,800	\$ 43,370	\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE					\$ 59,786	\$ 60,331	\$ 13,750
09 TOTAL HOUSING - OPERATING REVENUE					\$ 93,988	\$ 68,468	
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
68%		101000	Expense - Administration Allocation Household Waste	MCC	14,824	10,121	- 4,703
69%		101001	Expense - Recycling Waste Collection	MOW	28,514	19,543	- 8,971
68%		101002	Expense - Waste Site Maintenance	MOW	180,489	123,016	2,473 57,473
71%		101003	Expense - Purchase of Bins	MOW	500	357	- 143
87%		101004	Expense - Drum Muster	MOW	6,487	5,614	- 874
67%		101006	Expense - Domestic Waste Collection	MOW	33,894	22,833	- 11,061
113%		101090	Expense - Depreciation Household Waste	MCC	25,585	28,848	- (3,263)
72%		Total Sanitation - Household Waste - Operating Expenditure			\$ 290,293	\$ 210,331	\$ 2,473 \$ 79,962
101 Sanitation - Household Waste - Operating Revenue							
		101100	Revenue - Recycling Removal Charges	MCC	36,010	36,089	-
		101101	Revenue - Waste Removal Charges	MCC	50,160	50,546	-
		101102	Revenue - Sale of Bins	MCC	1,000	317	-
		101103	Revenue - Drum Muster	MOW	6,500	-	-
		101105	Revenue - Sale of Waste Facility Passes	MCC	400	1,065	-
		101 Total Sanitation - Household Waste - Operating Revenue			\$ 94,070	\$ 88,018	\$ -
102 Sanitation - Other - Operating Expenditure							
68%		102000	Expense - Administration Allocation Sanitation Other	MCC	767	523	- 243
87%		102002	Expense - Street Bins	MOW	19,562	16,927	- 2,635
86%		102 Total Sanitation - Other - Operating Expenditure			\$ 20,329	\$ 17,451	\$ - \$ 2,878
103 Sewerage - Operating Revenue							
		103102	Revenue - Septic Application Fees	MCC	1,000	236	-
		103 Total Sewerage - Operating Revenue			\$ 1,000	\$ 236	\$ -
105 Protection Of Environment - Operating Expenditure							
68%		105000	Expense - Administration Allocation Protection Of Envirc	MCC	14,440	9,859	- 4,582
100%		105001	Expense - Gillamii Centre Funding	MCC	60,000	60,000	-
63%		105005	Expense - Gillamii Centre Reimbursed Expenses	MCC	8,729	5,500	214 3,229
75%		105090	Expense - Depreciation Protection of Environment	MCC	13,050	9,784	- 3,266
88%		105 Total Protection Of Environment - Operating Expenditure			\$ 96,219	\$ 85,142	\$ 214 \$ 11,077

		Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)
105 Protection Of Environment - Operating Revenue						
	105101	Revenue - Reimbursements Gillamii Centre	MCC	8,729	2,728	-
105 Total Protection Of Environment - Operating Revenue				\$ 8,729	\$ 2,728	\$ -
106 Town Planning & Regional Development - Operating Expenditure						
68%	106000	Expense - Administration Allocation TP & Regional Devel	MCC	65,556	44,759	- 20,798
64%	106001	Expense - Town Planning Fees	CEO	25,000	15,887	- 9,113
	106002	Expense - Town Planning Other	CEO	-	-	-
67%	106 Total Town Planning & Regional Development - Operating Expe			\$ 90,556	\$ 60,646	\$ - \$ 29,911
106 Town Planning & Regional Development - Operating Revenue						
	106101	Revenue - Application Fees (Town Planning)	MCC	3,500	1,842	-
106 Total Town Planning & Regional Development - Operating Reve				\$ 3,500	\$ 1,842	\$ -
107 Other Community Amenities - Operating Expenditure						
68%	107000	Expense - Administration Allocation Other Community A	MCC	18,913	12,913	- 6,000
80%	107001	Expense - Public Conveniences	MOW	49,285	39,186	1,085 10,099
73%	107002	Expense - Cemeteries	MOW	35,965	26,155	1,940 9,810
	107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	- 5,000
74%	107090	Expense - Depreciation Other Community Amenities	MCC	61,500	45,419	- 16,081
72%	107 Total Other Community Amenities - Operating Expenditure			\$ 170,663	\$ 123,673	\$ 3,025 \$ 46,990
107 Other Community Amenities - Operating Revenue						
	107101	Revenue - Cemetery Fees	MCC	5,683	5,773	-
	107104	Revenue - Reimbursement Darwinia	MCC	5,000	-	-
107 Total Other Community Amenities - Operating Revenue				\$ 12,683	\$ 5,773	\$ -
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE				\$ 668,060	\$ 497,243	\$ 5,712
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 119,982	\$ 98,596	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
68%	111000	Expense - Administration Allocation Public Halls & Civic (MCC	63,256	43,188	- 20,068
68%	111001	Expense - Cranbrook Hall Operating	MCC	12,478	8,478	214 4,000
53%	111002	Expense - Cranbrook Hall Building Maintenance Schedul	MCC	3,769	2,006	807 1,763
60%	111003	Expense - Frankland River Hall Operating	MCC	10,404	6,208	214 4,196
75%	111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	5,250	3,918	2,827 1,332
56%	111007	Expense - Frankland River Community Centre Operating	MCC	26,460	14,867	214 11,593
46%	111008	Expense - Frankland River Community Centre Building M	MCC	9,971	4,575	1,637 5,396
180%	111010	Expense - Other Halls	MCC	5,162	9,314	470 (4,152)
95%	111015	Expense - Cranbrook Regional Community Hub	MCC	30,547	29,066	3,413 1,480
40%	111016	Expense - Cranbrook Community Gym	MCC	2,000	808	523 1,192
75%	111090	Expense - Depreciation Public Halls & Civic Centres	MCC	124,400	93,790	- 30,610
74%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 293,696	\$ 216,218	\$ 10,318 \$ 77,478
111 Public Halls & Civic Centres - Operating Revenue						
	111101	Revenue - Cranbrook Hall	MCC	1,000	776	-
	111102	Revenue - Frankland River Hall	MCC	1,000	945	-
	111104	Revenue - Frankland River Community Centre	MCC	2,000	1,818	-
	111105	Revenue - Reimbursement Halls	MCC	300	13	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	2,259	-
	111108	Revenue - Gym Memberships	MCC	4,200	2,268	-
111 Total Public Halls & Civic Centres - Operating Revenue				\$ 11,000	\$ 8,080	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
68%	112000	Expense - Administration Allocation Swimming Areas an	MCC	11,757	8,027	- 3,730
	112001	Expense - Lakes Upgrade Plan	MOW	-	-	-
67%	112002	Expense - Lake Maintenance & Operating	MOW	63,813	42,716	2,727 21,097
75%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,965	2,977	- 988
68%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,535	\$ 53,720	\$ 2,727 \$ 25,815
112 Swimming Areas and Beaches - Operating Revenue						
	112102	Revenue - Lake Site Fees	MOW	3,000	2,563	-
112 Total Swimming Areas and Beaches - Operating Revenue				\$ 3,000	\$ 2,563	\$ -

% of
Completion

			Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	Variance Under/(Over)
113 Other Recreation & Sport - Operating Expenditure							
68%		113000	Expense - Administration Allocation Other Recreation & Sport		33,992	23,208	- 10,784
76%		113001	Expense - Cranbrook Parks and Gardens	MOW	269,074	204,821	3,238 64,253
92%		113002	Expense - Frankland River Parks and Gardens	MOW	105,605	96,739	25,637 8,866
36%		113003	Expense - Tenterden Parks and Gardens	MOW	16,353	5,867	- 10,486
74%		113004	Expense - Frederick Square Operating	MOW	64,577	47,761	- 16,816
105%		113007	Expense - Horse Paddocks	MOW	4,535	4,779	- (244)
		113011	Expense - Contributions to Frankland River Clubs	MOW	28,000	-	24,850 28,000
67%		113012	Expense - Frankland River Recreation Operating	MOW	36,994	24,831	- 12,163
		113013	Expense - Sporting Club Development	CDO	-	-	- -
		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	6,000	-	- 6,000
100%		113020	Expense - Community Grant Round	CDO	12,706	12,706	- (0)
91%		113021	OTH REC - Tenterden Tennis Club Grant Expenditure	CDO	12,000	10,876	- 1,124
		113022	OTH REC - Sukey Hill Operating Expenses	CDO	-	-	- -
85%		113090	Expense - Depreciation Other Recreation & Sport		82,100	70,092	- 12,008
75%		113 Total Other Recreation & Sport - Operating Expenditure			\$ 679,936	\$ 506,679	\$ 53,725 \$ 173,257
113 Other Recreation & Sport - Operating Revenue							
		113101	Revenue - Other Income	MCC	500	500	- -
		113102	Revenue - Horse Paddock Charges	MCC	2,400	3,023	- -
		113103	Revenue - Contributions/Grants - Other Rec & Sport	MCC	10,000	10,000	- -
		113104	Revenue - Asset Replacement Fund - FR Bowling Green	MCC	5,000	5,000	- -
		113105	Revenue - Asset Replacement Fund - CB Bowling Green	MCC	5,000	5,000	- -
		113108	Revenue - Lease of Frederick Square	MCC	2,000	1,500	- -
		113 Total Other Recreation & Sport - Operating Revenue			\$ 24,900	\$ 25,023	\$ -
115 Libraries - Operating Expenditure							
69%		115000	Expense - Administration Allocation Library	MCC	11,246	7,744	- 3,501
101%		115001	Expense - Frankland River Library	MCC	17,000	17,095	198 (95)
91%		115007	Expense - Cranbrook Library	MCC	17,000	15,486	160 1,514
#####		115090	Expense - Depreciation Libraries	MCC	-	225	- (225)
90%		115 Total Libraries - Operating Expenditure			\$ 45,246	\$ 40,550	\$ 358 \$ 4,695
116 Other Culture - Operating Expenditure							
68%		116000	Expense - Administration Allocation Other Culture	MCC	9,584	6,544	- 3,041
38%		116002	Expense - Cranbrook Museum	MCC	7,480	2,816	730 4,664
29%		116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,508	733	- 1,775
42%		116006	Expense - ANZAC	CEO	350	145	- 205
75%		116090	Expense - Depreciation Other Culture	MCC	1,270	953	- 317
53%		116 Total Other Culture - Operating Expenditure			\$ 21,192	\$ 11,191	\$ 730 \$ 10,001
116 Other Culture - Operating Revenue							
		116101	Revenue - Sale of History Books	MCC	200	23	- -
		116102	Revenue - Sale of ANZAC Book	CDO	500	132	- -
		116 Total Other Culture - Operating Revenue			\$ 700	\$ 155	\$ -
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE					\$ 1,119,604	\$ 828,358	\$ 67,859
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE					\$ 39,600	\$ 35,821	
12 TRANSPORT							
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure							
68%		122000	Expense - Administration Allocation Streets, Roads, Bridg	MCC	71,563	48,859	- 22,703
68%		122002	Expense - Road Maintenance	MOW	887,170	600,060	7,931 287,109
75%		122003	Expense - Depot Maintenance	MOW	61,228	46,101	214 15,127
96%		122007	Expense - RAMM	MOW	11,000	10,508	- 492
		122014	Expense - Streetscape / Townscape	MOW	15,000	17,826	1,550 (2,826)
100%		122016	Expense - Insurance on Bridges	MCC	43,375	43,375	- 0
75%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot	MCC	1,351,000	1,015,705	- 335,295
		122091	Expense - Loss on Sale of Assets Transport	MCC	9,500	-	- 9,500
73%		122 Total Streets Roads Bridges & Depot Maintenance - Operating E			\$ 2,473,835	\$ 1,795,989	\$ 9,695 \$ 677,846

		Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	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	23,857	-
	122 Total Streets Roads Bridges & Depot Maintenance - Operating R		\$ 240,351	\$ 207,108	\$ -	
125 Traffic Control - Operating Expenditure						
68%	125000	Expense - Administration Allocation Traffic Control	MCC	48,305	32,980	- 15,325
	125001	Expense - DoT Licensing Expenses	MCC	1,000	-	1,000
71%	125002	Expense - DoT Licensing Employee Expenses	MCC	58,000	41,165	- 16,835
69%	125 Total Traffic Control - Operating Expenditure		\$ 107,305	\$ 74,145	\$ -	\$ 33,160
125 Traffic Control - Operating Revenue						
	125100	Revenue - DoT Licensing Commission	MCC	18,500	12,035	-
	125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	2,990	-
	125 Total Traffic Control - Operating Revenue		\$ 19,500	\$ 15,024	\$ -	
126 Aerodromes - Operating Expenditure						
86%	126000	Expense - Airstrip Maintenance	MOW	6,250	5,398	- 852
86%	126 Total Aerodromes - Operating Expenditure		\$ 6,250	\$ 5,398	\$ -	\$ 852
12 TOTAL TRANSPORT - OPERATING EXPENDITURE				\$ 2,587,390	\$ 1,875,532	\$ 9,695
12 TOTAL TRANSPORT - OPERATING REVENUE				\$ 259,851	\$ 222,133	
13 ECONOMIC SERVICES						
131 Rural Services - Operating Expenditure						
	131003	Expense - Vermin Control (Donation to Feral Pig Eradical	CEO	2,000	-	- 2,000
51%	131004	Expense - Drought Relief	MOW	2,517	1,292	- 1,225
29%	131 Total Rural Services - Operating Expenditure		\$ 4,517	\$ 1,292	\$ -	\$ 3,225
132 Tourism & Area Promotion - Operating Expenditure						
68%	132000	Expense - Administration Allocation Tourism & Area Pro	MCC	59,039	40,309	- 18,730
72%	132002	Expense - Cranbrook Caravan Park	MOW	120,033	86,746	1,023 33,287
74%	132004	Expense - Frankland River Caravan Park	MOW	75,564	55,610	1,268 19,954
	132005	Expense - Area Promotion Donations	MCC	1,000	-	1,000
3%	132008	Expense - Tourism & Area Promotion	CDO	10,000	260	- 9,740
91%	132010	Expense - Purchase of Promotional Items	CDO	1,500	1,365	- 135
100%	132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-
91%	132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	9,005	8,238	- 767
	132015	Expense - CBH Accommodation Unit Profit Share Payme	MOW	10,000	-	- 10,000
71%	132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	27,202	19,199	- 8,003
	132018	Expense - Caravan Park Mapping/Plans	MOW	-	-	16,691
	132020	Expense - Community Assistance Donation (CB Show Pre	MOW	5,972	-	- 5,972
64%	132089	Expense - Staff Housing Allocation	MOW	1,450	921	- 529
91%	132090	Expense - Depreciation Tourism & Area Promotion	MCC	27,000	24,455	- 2,545
69%	132 Total Tourism & Area Promotion - Operating Expenditure		\$ 358,765	\$ 248,103	\$ 18,982	\$ 110,662
132 Tourism & Area Promotion - Operating Revenue						
	132101	Revenue - Cranbrook Caravan Park Charges	MOW	90,000	73,916	
	132102	Revenue - Frankland River Caravan Park Charges	MOW	45,000	36,315	
	132105	Revenue - Sale of Promotional Products	MCC	500	63	
	132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	6,264	
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	27,202	5,962	
	132111	Revenue - RV Park	MOW	100	218	
	132 Total Tourism & Area Promotion - Operating Revenue		\$ 197,802	\$ 122,737		

% of
Completion

Resp
Officer

Budget
30-Jun-23

Actual
31-Mar-23

Order Value
31-Mar-23

Variance
Under/(Over)

		133 Building Control - Operating Expenditure						
68%		133000	Expense - Administration Allocation Building Control	MCC	25,302	17,275	-	8,027
		133001	Expense - Contract Building Surveyor	CEO	-	-	-	-
51%		133010	Expense - Building Surveyor Employee Expenses	CEO	6,057	3,071	-	2,986
		133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	-	(30)	-	30
65%			133 Total Building Control - Operating Expenditure		\$ 31,359	\$ 20,316	\$ -	\$ 11,044

		133 Building Control - Operating Revenue						
		133100	Revenue - Building Permits	MCC	4,000	3,246	-	
		133101	Revenue - BCITF Commissions	MCC	50	592	-	
		133102	Revenue - BSL Commissions	MCC	130	30	-	
			133 Total Building Control - Operating Revenue		\$ 4,180	\$ 3,868	\$ -	

		136 Other Economic Services - Operating Expenditure						
68%		136000	Expense - Administration Allocation Other Economic Ser	MCC	130,346	88,994	-	41,352
41%		136002	Expense - Water Supplies Standpipes	MOW	3,000	1,220	-	1,780
		136003	Expense - Economic Development	MOW	2,500	-	-	2,500
14%		136008	Expense - Signage, Tourism, Heritage, Information	MOW	10,000	1,359	-	8,641
127%		136009	Expense - CB Community Bus Expenses	MOW	1,000	1,271	-	(271)
67%		136010	Expense - FR Community Bus Expenses	MOW	1,000	669	-	331
100%		136011	Expense - Frankland River CRC Funding	CDM	37,000	37,000	-	-
73%		136090	Expense - Depreciation Other Economic Services	MFA	3,000	2,177	-	823
71%			136 Total Other Economic Services - Operating Expenditure		\$ 187,846	\$ 132,689	\$ -	\$ 55,157

		136 Other Economic Services - Operating Revenue						
		136100	Revenue - Standpipe Water Charges	MCC	1,000	174	-	
		136106	Revenue - Cranbrook Community Bus Hire	MOW	8,500	8,757	-	
		136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	1,576	-	
			136 Total Other Economic Services - Operating Revenue		\$ 11,000	\$ 10,508	\$ -	

13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE **\$ 582,487** **\$ 402,400** **\$ 18,982**

13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE **\$ 212,982** **\$ 137,113**

14 OTHER PROPERTY & SERVICES

		141 Private Works - Operating Expenditure						
68%		141000	Expense - Administration Allocation Private Works	MCC	11,118	7,591	-	3,527
22%		141001	Expense - Private Works	MOW	25,282	5,604	-	19,678
36%			141 Total Private Works - Operating Expenditure		\$ 36,400	\$ 13,195	\$ -	\$ 23,205

		141 Private Works - Operating Revenue						
		141100	Revenue - Private Works Income	MOW	15,000	6,661	-	
			141 Total Private Works - Operating Revenue		\$ 15,000	\$ 6,661	\$ -	

		142 Public Works Overheads - Operating Expenditure						
68%		142000	Expense - Administration Allocation Public Works Overh	MCC	105,555	72,068	-	33,487
47%		142001	Expense - Sick Leave - Works Staff	MCC	54,732	25,830	-	28,902
58%		142002	Expense - Annual Leave - Works Staff	MCC	102,731	59,081	-	43,651
94%		142003	Expense - Long Service Leave - Works Staff	MCC	30,000	28,085	-	1,915
45%		142004	Expense - Protective Clothing - Works Staff	MOW	8,000	3,621	682	4,379
145%		142005	Expense - Allowances - Works Staff	MCC	10,040	14,567	-	(4,527)
100%		142009	Expense - Workers Compensation Insurance - Works Sta	MCC	59,830	59,830	-	0
45%		142011	Expense - Safety & Risk Management	CEO	17,337	7,847	-	9,490
36%		142012	Expense - Staff Training - Works Staff	MOW	24,751	8,874	1,891	15,877
78%		142014	Expense - Public Holiday - Works Staff	MCC	54,732	42,485	-	12,248
		142015	Expense - Engineering Software	MOW	-	-	-	-
		142016	Expense - Unallocated Wages - Works Staff	MOW	-	-	-	-
28%		142017	Expense - Wages for Meetings - Works Staff	MOW	24,637	6,971	-	17,666
84%		142019	Expense - Housing Allowance - Works Staff	MCC	29,120	24,458	-	4,662
75%		142020	Expense - Works Employee Expenses	MCC	357,505	269,122	-	88,383
		142022	Expense - Advertising Public Works Overheads	MCC	2,000	-	-	2,000
85%		142024	Expense - Uniform Allowance - Works Staff	MCC	8,000	6,791	-	1,209
28%		142026	Expense - Works Telephones & Allowance	MCC	4,680	1,312	-	3,368
55%		142029	Expense - Works Staff Conference	MOW	7,000	3,870	-	3,130
65%		142089	Expense - Staff Housing Allocation	MCC	22,058	14,256	-	7,802
61%		142090	Expense - Depreciation Public Works Overheads	MCC	85,500	52,198	-	33,302
74%		142099	Expense - Overheads Allocated to Works	MCC	(1,003,379)	(737,608)	-	(265,771)
			142 Total Public Works Overheads - Operating Expenditure		\$ 9,830	\$ (36,343)	\$ 2,573	\$ 46,173

		Resp Officer	Budget 30-Jun-23	Actual 31-Mar-23	Order Value 31-Mar-23	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							
68%	143000	MCC	55,589	37,953	-	17,635	
87%	143001	MOW	250,000	217,076	-	32,924	
77%	143003	MOW	200,000	154,710	23,299	45,290	
48%	143004	MOW	48,748	23,203	-	25,545	
74%	143005	MCC	42,000	31,278	-	10,722	
119%	143014	MOW	15,000	17,880	-	(2,880)	
85%	143090	MCC	385,000	326,939	-	58,061	
73%	143099	MCC	(974,237)	(715,396)	-	(258,841)	
143 Total Plant Operation Costs - Operating Expenditure			\$ 22,100	\$ 93,642	\$ 23,299	\$ (71,542)	
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	20,609	-		
144 Total Stock Fuels & Oils - Operating Revenue			\$ 35,000	\$ 20,609	\$ -		
146 Salaries & Wages - Operating Expenditure							
	146000	MCC	2,336,969	1,712,809	-	624,160	
	146001	MCC	(2,336,969)	(1,712,526)	-	(624,443)	
	146002	MCC	22,000	21,929	-	71	
146 Total Salaries & Wages - Operating Expenditure			\$ 22,000	\$ 22,211	\$ -	\$ (211)	
146 Salaries & Wages - Operating Revenue							
	146100	MCC	22,000	17,491	-		
146 Total Salaries & Wages - Operating Revenue			\$ 22,000	\$ 17,491	\$ -		
147 Unclassified - Operating Expenditure							
68%	147000	MCC	4,089	2,792	-	1,297	
	147001	MCC	1,000	-	-	1,000	
13%	147005	CEO	8,000	1,004	58	6,996	
29%	147 Total Unclassified - Operating Expenditure			\$ 13,089	\$ 3,796	\$ 58	\$ 9,294
147 Unclassified - Operating Revenue							
	147101	MCC	1,000	-	-		
147 Total Unclassified - Operating Revenue			\$ 1,000	\$ -	\$ -		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE			\$ 103,419	\$ 96,500	\$ 25,930		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE			\$ 96,800	\$ 64,461			
TOTAL OPERATING EXPENDITURE			\$6,715,931	\$4,808,678	\$386,951		
TOTAL OPERATING REVENUE			\$4,539,021	\$4,123,889			