

SHIRE OF CRANBROOK
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 2023

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2023

Prepared by: Manager Finance and Administration

Reviewed by: CEO

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

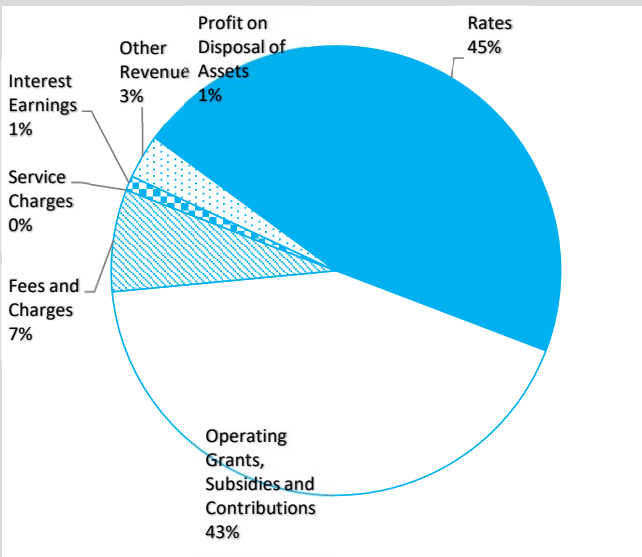
CRITICAL ACCOUNTING ESTIMATES

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

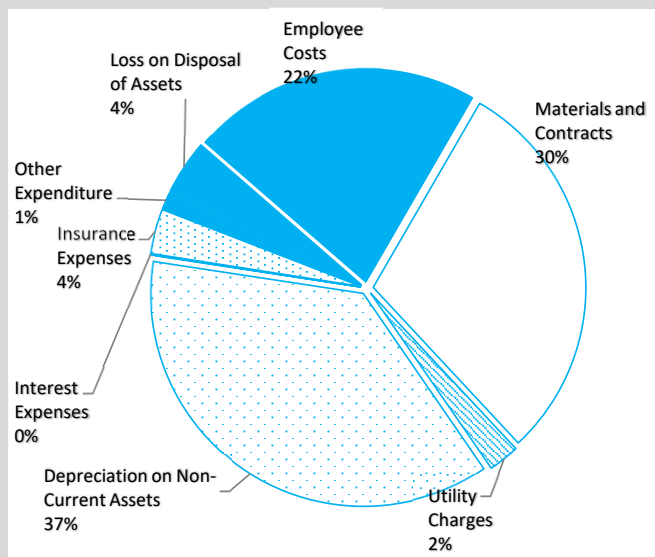
ROUNDING OFF FIGURES

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

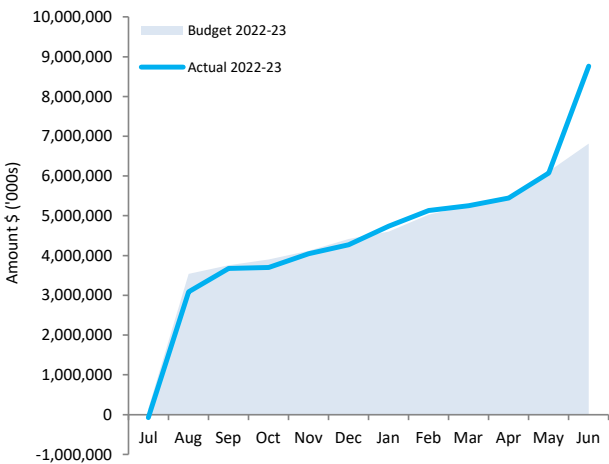
OPERATING REVENUE



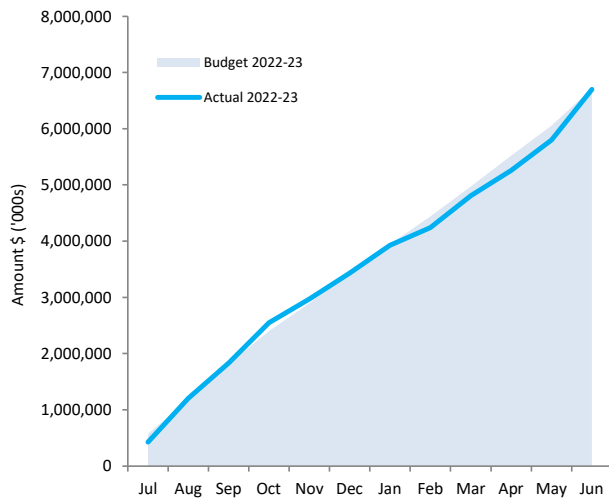
OPERATING EXPENSES



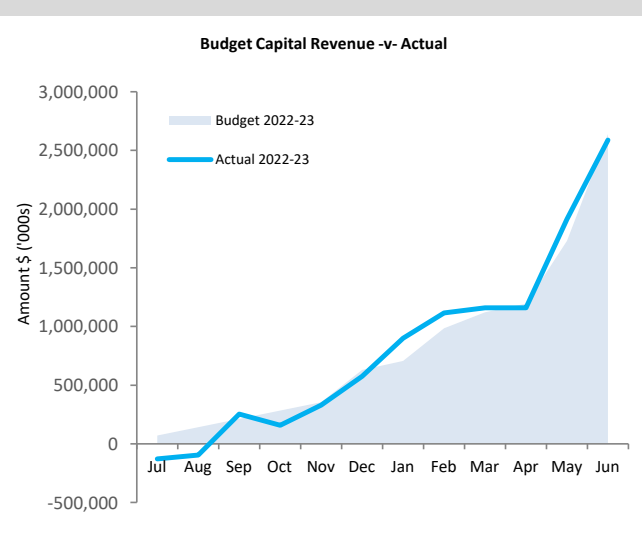
Budget Operating Revenues -v- Actual



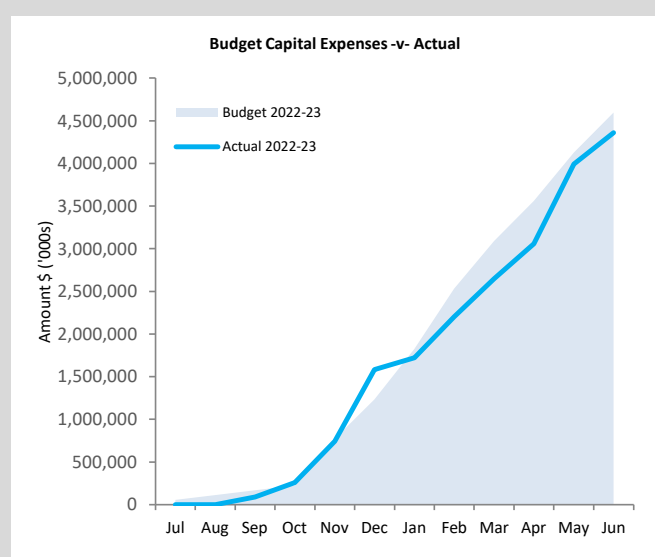
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2023**

STATUTORY REPORTING PROGRAMS

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

REPORTING PROGRAMS	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services for a safer community.</p>	<p>Fire prevention, animal control and the administration of local-laws.</p>
<p>HEALTH To provide services for environmental and community health.</p>	<p>Food quality control, provide and maintain the Cranbrook and Frankland River doctors' surgeries.</p>
<p>EDUCATION AND WELFARE To provide services for the aged, disadvantaged, children and youth.</p>	<p>Provide financial assistance to community groups and childcare.</p>
<p>HOUSING To provide and maintain staff and other housing.</p>	<p>Operating, maintenance and rental of Council's staff housing and other housing.</p>
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	<p>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.</p>
<p>RECREATION AND CULTURE To establish and manage recreational and cultural infrastructure and resources.</p>	<p>Maintenance of halls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.</p>
<p>TRANSPORT To provide safe and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.</p>
<p>ECONOMIC SERVICES To assist in the promotion of the shire and its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.</p>
<p>OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.</p>	<p>Private works operations, plant repairs and operations costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$	\$	\$	\$	%
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	72,017	101,071	29,054	40.34%
General Purpose Funding		3,309,717	3,309,717	5,284,145	1,974,428	59.66%
Law, Order and Public Safety		329,211	329,211	266,616	(62,595)	(19.01%)
Health		600	600	110	(490)	(81.67%)
Education and Welfare		4,273	4,273	1,523	(2,750)	(64.36%)
Housing		93,988	93,988	89,286	(4,702)	(5.00%)
Community Amenities		119,982	119,982	143,430	23,448	19.54%
Recreation and Culture		39,600	39,600	38,285	(1,315)	(3.32%)
Transport		259,851	259,851	247,814	(12,037)	(4.63%)
Economic Services		212,982	212,982	231,889	18,907	8.88%
Other Property and Services		96,800	96,800	91,478	(5,322)	(5.50%)
		4,539,021	4,539,021	6,495,647	1,956,626	
Expenditure from operating activities						
Governance		(616,772)	(616,772)	(520,151)	96,621	15.67%
General Purpose Funding		(117,376)	(117,376)	(102,144)	15,232	12.98%
Law, Order and Public Safety		(701,053)	(701,053)	(669,442)	31,611	4.51%
Health		(73,683)	(73,683)	(51,914)	21,769	29.54%
Education and Welfare		(86,299)	(86,299)	(70,179)	16,120	18.68%
Housing		(59,786)	(59,786)	(77,025)	(17,239)	(28.83%)
Community Amenities		(668,060)	(668,060)	(681,613)	(13,553)	(2.03%)
Recreation and Culture		(1,119,604)	(1,119,604)	(1,090,043)	29,561	2.64%
Transport		(2,587,390)	(2,587,390)	(2,508,459)	78,931	3.05%
Economic Services		(582,487)	(582,487)	(563,130)	19,357	3.32%
Other Property and Services		(103,419)	(103,422)	(363,775)	(260,353)	(251.74%)
		(6,715,930)	(6,715,932)	(6,697,875)	18,057	
Non-cash amounts excluded from operating activities	1(a)	2,383,848	2,383,848	2,717,875	334,027	14.01%
Amount attributable to operating activities		2,031,548	2,031,546	4,340,256	2,308,710	
Investing Activities						
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,278,230	2,278,230	2,270,336	(7,894)	(0.35%)
Proceeds from disposal of assets	7	460,500	460,500	451,339	(9,161)	(1.99%)
Purchase of property, plant and equipment	8	(950,096)	(950,096)	(769,537)	180,559	19.00%
Purchase of infrastructure		(3,400,395)	(3,400,395)	(3,265,733)		
Amount attributable to investing activities		(1,611,761)	(1,611,761)	(1,313,595)	163,504	
Financing Activities						
Proceeds from new debentures		0	0	0	0	0.00%
Transfer from reserves	4	389,610	389,610	293,727	(95,883)	(24.61%)
Repayments from community association loans	10	11,034	11,034	(534)	(11,568)	(104.84%)
Payments to community associations for loans		(50,170)	(50,170)	(42,902)	7,268	(14.49%)
Repayment of Lease Principle		(18,809)	(18,809)	(18,805)	4	(0.02%)
Repayment of debentures	9	(34,516)	(34,516)	(34,516)	0	0.00%
Transfer to reserves	10	(716,936)	(716,936)	(748,123)	(31,187)	4.35%
Amount attributable to financing activities		(419,788)	(419,787)	(551,153)	(131,366)	
Closing Funding Surplus / (Deficit)	1(c)	0	(2)	2,475,508		

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 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 30 JUNE 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	2,886,161	2,885,732	(429)	(0.01%)	
Specified area rates	6	0	0	0	0	0.00%	
Operating grants, subsidies and contributions	12(a)	896,034	896,034	2,772,844	1,876,810	209.46%	▲
Fees and charges		419,441	419,441	475,527	56,086	13.37%	▲
Service charges		0	0	0	0	0.00%	
Interest earnings		35,457	35,457	69,199	33,742	95.16%	▲
Other revenue		225,928	225,928	207,448	(18,480)	(8.18%)	
Profit on disposal of assets	7	76,000	76,000	84,896	8,896	11.71%	
		4,539,021	4,539,021	6,495,646	1,956,625		▲
Expenditure from operating activities							
Employee costs		(1,619,506)	(1,619,506)	(1,471,362)	148,144	9.15%	
Materials and contracts		(2,202,510)	(2,202,510)	(1,989,280)	213,230	9.68%	▼
Utility charges		(119,350)	(119,350)	(157,209)	(37,859)	(31.72%)	
Depreciation on non-current assets		(2,420,060)	(2,420,060)	(2,479,422)	(59,362)	(2.45%)	
Interest expenses		(3,818)	(3,818)	(3,529)	289	7.57%	
Insurance expenses		(220,073)	(220,073)	(228,379)	(8,306)	(3.77%)	
Other expenditure		(121,113)	(121,113)	(90,834)	30,279	25.00%	▼
Loss on disposal of assets	7	(9,500)	(9,500)	(277,859)	(268,359)	(2824.83%)	
		(6,715,930)	(6,715,930)	(6,697,874)	18,056		▲
Non-cash amounts excluded from operating activities	1(a)	2,383,848	2,383,848	2,717,875	334,027	14.01%	▲
Amount attributable to operating activities		2,031,548	2,031,548	4,340,256	2,308,708		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	2,278,230	2,278,230	2,270,336	(7,894)	(0.35%)	
Proceeds from disposal of assets	7	460,500	460,500	451,339	(9,161)	(1.99%)	
Payments for property, plant and equipment	8	(950,096)	(950,096)	(769,537)	180,559	(19.00%)	▼
Payments for Infrastructure		(3,400,395)	(3,400,395)	(3,265,733)	134,662	(3.96%)	
Amount attributable to investing activities		(1,611,761)	(1,611,761)	(1,313,595)	298,166		▼
Financing Activities							
Proceeds from new debentures		0	0	0	0	0.00%	
Transfer from reserves	10	389,610	389,610	293,727	(95,883)	(24.61%)	
Repayments from community association loans	4	11,034	11,034	(534)	(11,568)	(104.84%)	
Payments to community associations for loans		(50,170)	(50,170)	(42,902)	7,268	(14.49%)	
Repayment of Lease Principle		(18,809)	(18,809)	(18,805)	4	(0.02%)	
Repayment of debentures	9	(34,516)	(34,516)	(34,516)	0	0.00%	
Transfer to reserves	10	(716,936)	(716,936)	(748,123)	(31,187)	4.35%	
Amount attributable to financing activities		(419,788)	(419,787)	(551,153)	(131,366)		
Closing Funding Surplus / (Deficit)	1(c)	0	0	2,475,508			

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	Current 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)	(76,000)	(84,896)
Less: Movement in liabilities associated with restricted cash		30,288	30,288	34,391
Movement in pensioner deferred rates (non-current)		0	0	(2,940)
Movement in employee benefit provisions (non-current)		0	0	29,767
Add: Loss on asset disposals	7	9,500	9,500	277,859
Add: Depreciation on assets		2,420,060	2,420,060	2,479,422
Total non-cash items excluded from operating activities		2,383,848	2,383,848	2,717,875

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

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

		Last Year Closing 30 Jun 2022	This Year Opening 01 Jul 2022	Year to Date 30 Jun 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,697,740)	(2,697,740)	(3,152,137)
Less: - Financial assets at amortised cost - self supporting loans	4	(1,000)	(1,000)	(1,534)
Current liabilities not expected to be cleared at end of year:				
Add: Borrowings	9	34,516	34,516	36,002
Add: Lease Principal		18,805	18,805	0
Add: Provisions - employee	11	192,188	192,188	226,578
Total adjustments to net current assets		(2,453,231)	(2,453,231)	(2,891,091)

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

Current assets				
Cash and cash equivalents	2	4,989,332	4,989,332	5,917,606
Rates receivables	3	27,318	27,318	32,986
Receivables	3	138,261	138,261	234,988
Other current assets	4	329,459	329,459	37,740
Less: Current liabilities				
Payables	5	(192,799)	(192,799)	(280,791)
Borrowings	9	(34,516)	(34,516)	(36,002)
Grant liabilities	12(a)	(515,675)	(515,675)	(66,565)
Lease liabilities		(18,805)	(18,805)	0
Provisions	11	(444,737)	(444,737)	(473,364)
Less: Total adjustments to net current assets	1(b)	(2,453,231)	(2,453,231)	(2,891,091)
Closing Funding Surplus / (Deficit)		1,824,607	1,824,607	2,475,508
Adjusted Closing Funding Surplus / (Deficit)		1,824,607	1,824,607	2,475,508

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	2,456,647	0	0	2,456,647	Bendigo	0.00%	At Call
Municipal Easy-Saver Savings Account	Cash and cash equivalents	308,169	0	0	308,169	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	54,928	1,637,766	0	1,692,693	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		2,820,394	3,097,212	0	5,917,606			
Grand Total		2,820,394	3,097,212	0	5,917,606			

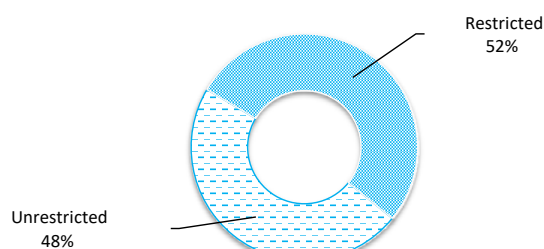
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$5.92 M	\$2.82 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

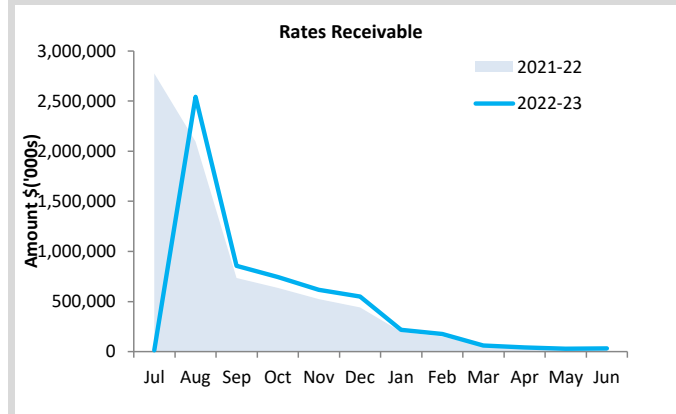
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2022	30 Jun 23
	\$	\$
Opening Arrears Previous Years	18,227	27,318
Levied this year		2,885,732
Less - Collections to date	9091	(2,880,064)
Equals Current Outstanding	27,318	32,986
Net Rates Collectable	27,318	32,986
% Collected		98.9%

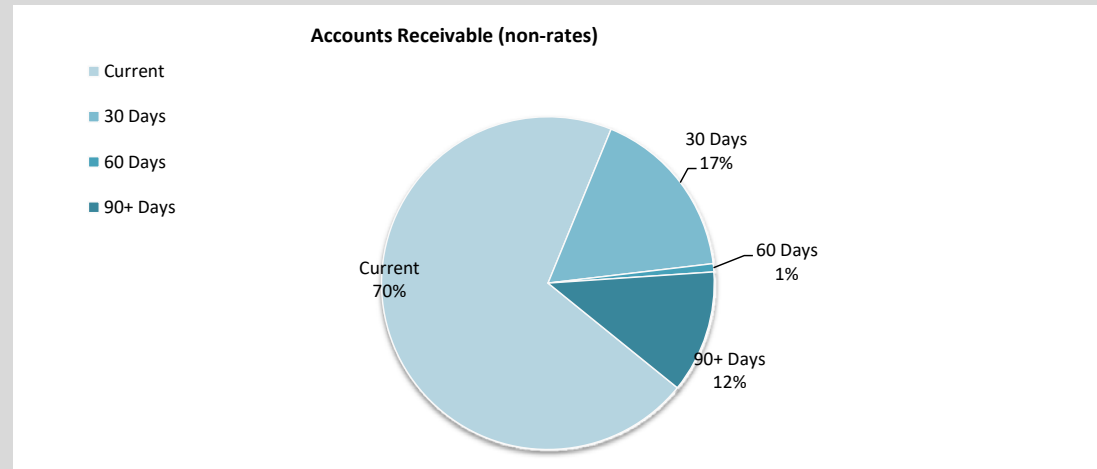
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(201)	42,583	10,234	482	7,212	60,310
Percentage	-0.3%	70.6%	17%	0.8%	12%	
Balance per Trial Balance						
Sundry receivable						60,310
GST receivable						16,093
Receivables for employee related provisions						27,028
Accrued income						131,557
Total Receivables General Outstanding						234,988
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
98.9%	\$32,986



Debtors Due
\$234,988
Over 30 Days
30%
Over 90 Days
12%

Other Current Assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 June 2023
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	1,000	0	534	1,534
Inventory				
Fuel and materials	40,438	(4,232)	0	36,206
Total Other Current assets				37,740
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

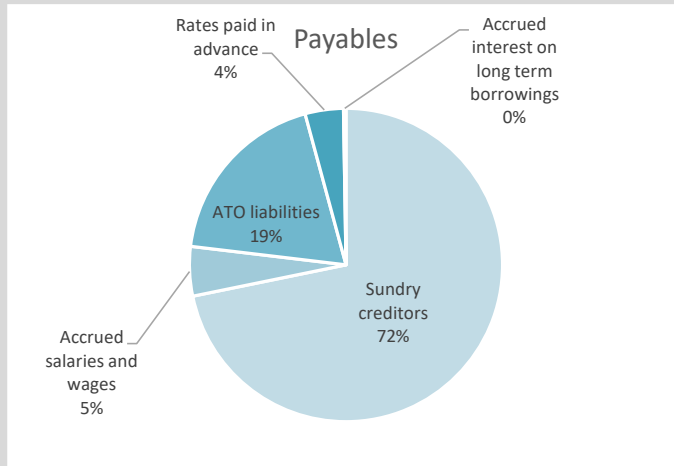
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	85,286	0	0	3,755	89,041
Percentage	0%	95.8%	0%	0%	4.2%	
Balance per Trial Balance						
Sundry creditors		201,591				201,591
Accrued salaries and wages						14,318
ATO liabilities		53,092				53,092
Rates paid in advance						11,098
Accrued interest on long term borrowings						692
Total Payables General Outstanding						280,791

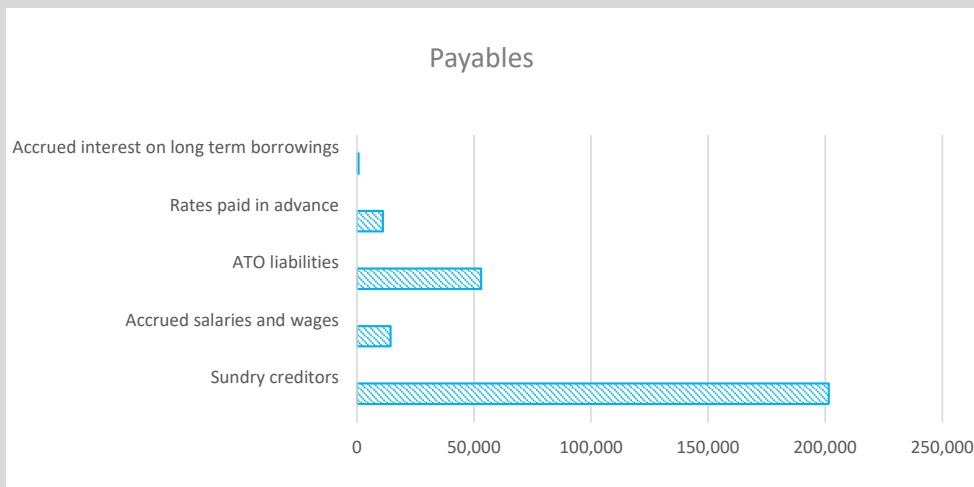
Amounts shown above include GST (where applicable)

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
\$280,791
Over 30 Days
4%
Over 90 Days
4.2%



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

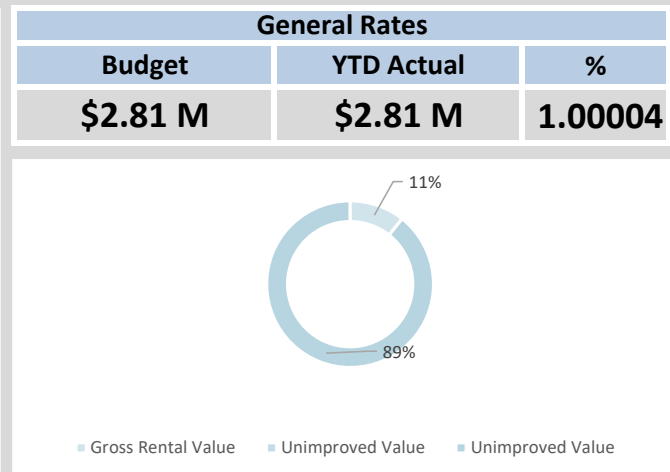
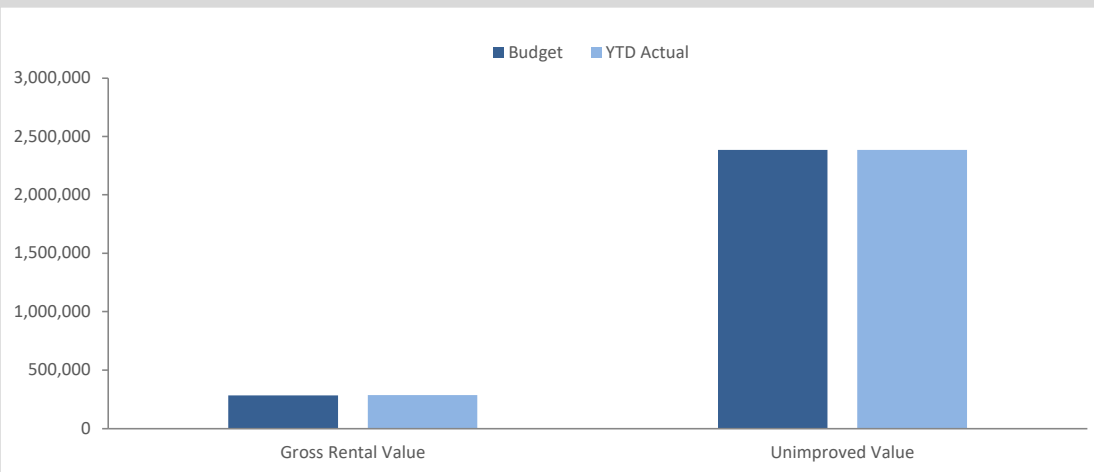
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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	7,000	0	2,385,264	2,378,265	3,701	1,688	2,383,654
Sub-Total		664	370,944,788	2,663,160	7,000	0	2,670,160	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							2,812,715				2,812,827
Total General Rates							2,812,715		5,517	1,594	2,812,827
Ex Gratia Rates				73,446			73,446	72,905			72,905
Total Specified Area Rates			0	73,446	0	0	73,446	72,905	0	0	72,905
Total							2,886,161				2,885,732

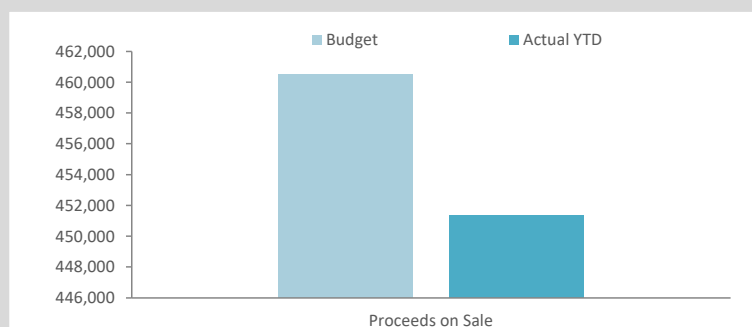
KEY INFORMATION

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	
	Skate Park Equipment		0	0	0	0	364	364	0	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 - CB06	PE168	42,000	45,000	3,000	0	41,621	46,955	5,333	0	0	
	Gardens - Toyota Hilux Ute - 007FR	PE166	21,000	34,200	13,200	0	28,018	36,195	8,177	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 - CB04	PE164	34,000	34,500	500	0	15,597	35,341	19,744	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	0	0	
	Cranbrook Community Bus	PE182	19,000	15,000	5,500	(9,500)	8,634	15,455	6,820	0	0	
Other Property and Services:												
	Lake Poorrarecup Eco Toilets	622	0	0	0	0	61,207	1,000	0	0	(60,207)	
	Frankland River Community Centre Facil	11	0	0	0	0	11,475	0	0	0	(11,475)	
	Gillamii Centre Facilities	17	0	0	0	0	2,880	0	0	0	(2,880)	
	Frankland River Cemetery Gazebo + Fer	2	0	0	0	0	4,590	0	0	0	(4,590)	
	Cranbrook Works Depot Dog Pound	20	0	0	0	0	1,350	0	0	0	(1,350)	
	Frankland River Hall - Flagpole & Pedest	203	0	0	0	0	702	0	0	0	(702)	
	Horse Paddock - Fencing	215	0	0	0	0	2,475	0	0	0	(2,475)	
	Frankland River Caravan Park Improvem	25	0	0	0	0	9,540	0	0	0	(9,540)	
	Frankland River Townsite Entry Statemei	262	0	0	0	0	7,560	0	0	0	(7,560)	
	Welcome to the Shire of Cranbrook Entry	268	0	0	0	0	18,900	0	0	0	(18,900)	
	Tenterden Cemetery Niche Wall	3	0	0	0	0	3,510	0	0	0	(3,510)	
	Frankland River Cemetery Niche Wall	4	0	0	0	0	3,510	0	0	0	(3,510)	
	Frederick Square Sportsground Facilities	436	0	0	0	0	18,630	0	0	0	(18,630)	
	Frederick Square Playground Equipment	462	0	0	0	0	9,360	0	0	0	(9,360)	
	12 x Frankland River Planter Boxes	464	0	0	0	0	17,550	0	0	0	(17,550)	
	Cranbrook Cemetery Gazebo + Fencing	485	0	0	0	0	3,510	0	0	0	(3,510)	
	Frankland River Hall External Facilities	494	0	0	0	0	972	0	0	0	(972)	
	Townscape Improvements - Cranbrook	506	0	0	0	0	2,367	0	0	0	(2,367)	
	Amphitheatre Frankland River Inclusive	507	0	0	0	0	14,850	0	0	0	(14,850)	
	Tourism Information Bay - Cranbrook	509	0	0	0	0	6,210	0	0	0	(6,210)	
	Cranbrook Caravan Park Facilities Includ	510	0	0	0	0	14,130	0	0	0	(14,130)	
	Townscape Improvements - Frankland R	531	0	0	0	0	16,947	0	0	0	(16,947)	
	Cranbrook Wildflower Walk Inclusive	594	0	0	0	0	4,230	0	0	0	(4,230)	
	Cranbrook Caravan Park 15 Powered Gr	601	0	0	0	0	2,610	0	0	0	(2,610)	
	Tenterden Cemetery Gazebo + Fencing	67	0	0	0	0	4,500	0	0	0	(4,500)	
	Storm Water Harvesting - Cranbrook Tow	714	0	0	0	0	1,890	0	0	0	(1,890)	
	Administration Office - Flagpole and Ped	778	0	0	0	0	6,300	0	0	0	(6,300)	
	Lake Poorrarecup Facilities	779	0	0	0	0	11,889	0	0	0	(11,889)	
	Unicup Hall External Facilities Inclusive	9	0	0	0	0	4,590	0	0	0	(4,590)	
	Cranbrook Public Toilets Water Tank	780	0	0	0	0	5,400	0	0	0	(5,400)	
	Cranbrook Works Depot Facilities	781	0	0	0	0	5,220	0	0	0	(5,220)	
			394,000	460,500	76,000	(9,500)	644,302	451,339	84,895	(277,854)		

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$460,500	\$451,339	98%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

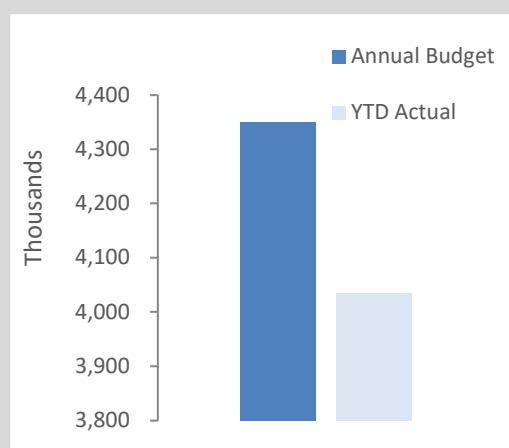
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Current Budget	YTD Actual
	\$	\$
Buildings - specialised	215,673	99,816
Plant and equipment	734,423	669,721
Infrastructure - Roads	1,936,165	1,911,511
Infrastructure - Other	1,464,230	1,354,222
Capital Expenditure Totals	4,350,491	4,035,270
Capital Acquisitions Funded By:		
	\$	\$
Capital grants and contributions	2,278,230	2,270,336
Other (Disposals & C/Fwd)	460,500	451,339
Cash Backed Reserves		
Employee Entitlement Reserve	30,000	28,085
Building Asset Management Reserve	42,735	0
Community Associations Financial assistance Reserves	50,170	48,936
Rate Discount Reserve	266,706	216,706
Contribution - operations	1,222,150	1,019,868
Capital Funding Total	4,350,491	4,035,270

SIGNIFICANT ACCOUNTING POLICIES

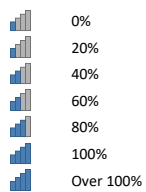
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$4.35 M	\$4.04 M	93%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.28 M	\$2.27 M	100%

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						
	111207	Capital Expense - Unicap Hall	42,735	42,735	0	42,735
69%	112203	Capital Expense - Lake Poorrarecup Major Maintenance	97,938	97,938	67,575	30,363
43%	112205	Capital Expense - Lake Nunijup Ablutions	75,000	75,000	32,241	42,759
46%		Buildings - specialised Total	215,673	215,673	99,816	115,857
Plant & Equipment						
104%	042212	Capital Expense - Admin Vehicles	107,000	107,000	111,424	(4,424)
100%	113203	Capital Expense - Minor Plant & Equip - Parks & Gardens	12,923	12,923	12,923	0
99%	123200	PLANT - Light Plant & Equipment (Capital)	268,500	268,500	265,115	3,385
81%	123201	PLANT - Heavy Plant & Equipment (Capital)	346,000	346,000	280,259	65,741
91%		Plant & Equipment Total	734,423	734,423	669,721	64,702
Infrastructure - Roads						
101%	121200	Capital Expense - Bridge Program Works	54,228	54,228	54,950	(722)
101%	121201	Capital Expense - Regional Road Group Construction	1,230,000	1,230,000	1,242,648	(12,648)
49%	121202	Capital Expense - Council Funded Road Construction	180,000	180,000	87,944	92,056
114%	121203	Capital Expense - Roads to Recovery Construction	387,937	387,937	442,739	(54,802)
98%	121204	Capital Expense - Black Spot Construction	39,000	39,000	38,104	896
100%	121216	Capital Expense - Commodity Route Construction	45,000	45,000	45,126	(126)
99%		Infrastructure - Roads Total	1,936,165	1,936,165	1,911,511	24,654
Infrastructure - Other						
75%	113225	Capital Expense - Tenterden Tennis Courts Upgrade	274,480	274,480	206,365	68,116
97%	113226	Capital Expense - Other Infrastructure Frankland River	1,092,250	1,092,250	1,057,216	35,034
100%	126201	Capital Expenses - Other Infrastructure - Cranbrook Airstrip	62,500	62,500	62,527	(27)
100%	132206	TOUR - Other Infrastructure	20,000	20,000	20,000	0
92%		Infrastructure - Other Total	1,464,230	1,464,230	1,354,222	110,008
93%		Grand Total	4,350,491	4,350,491	4,035,270	315,221

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

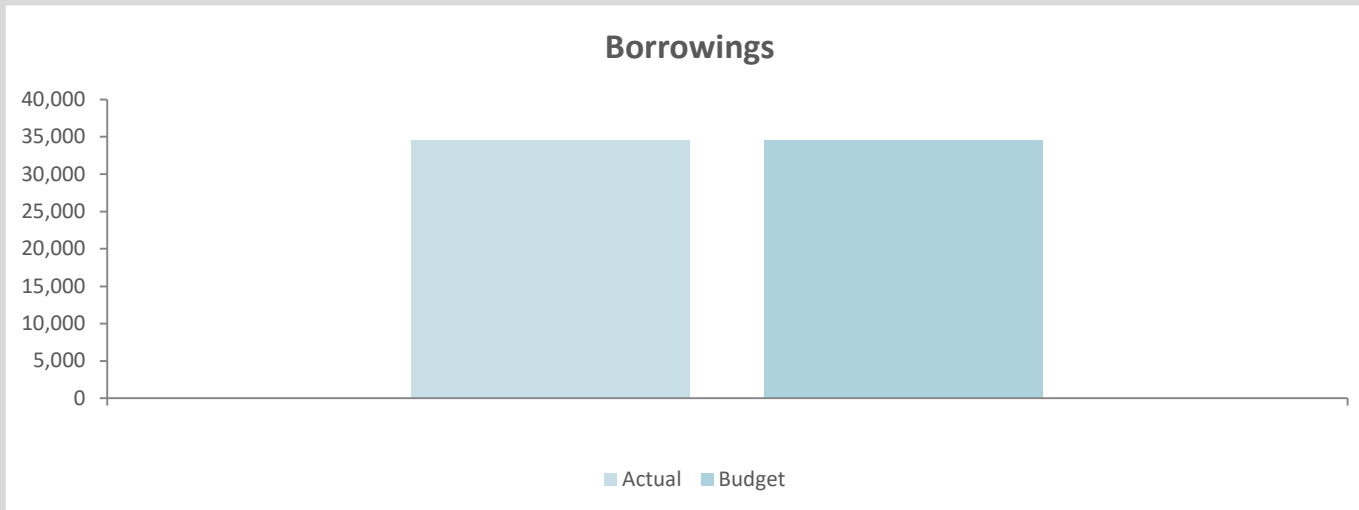
Repayments - Borrowings

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	2,651	2,940
Total	70,517	0	0	34,516	34,516	36,001	36,001	2,651	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.

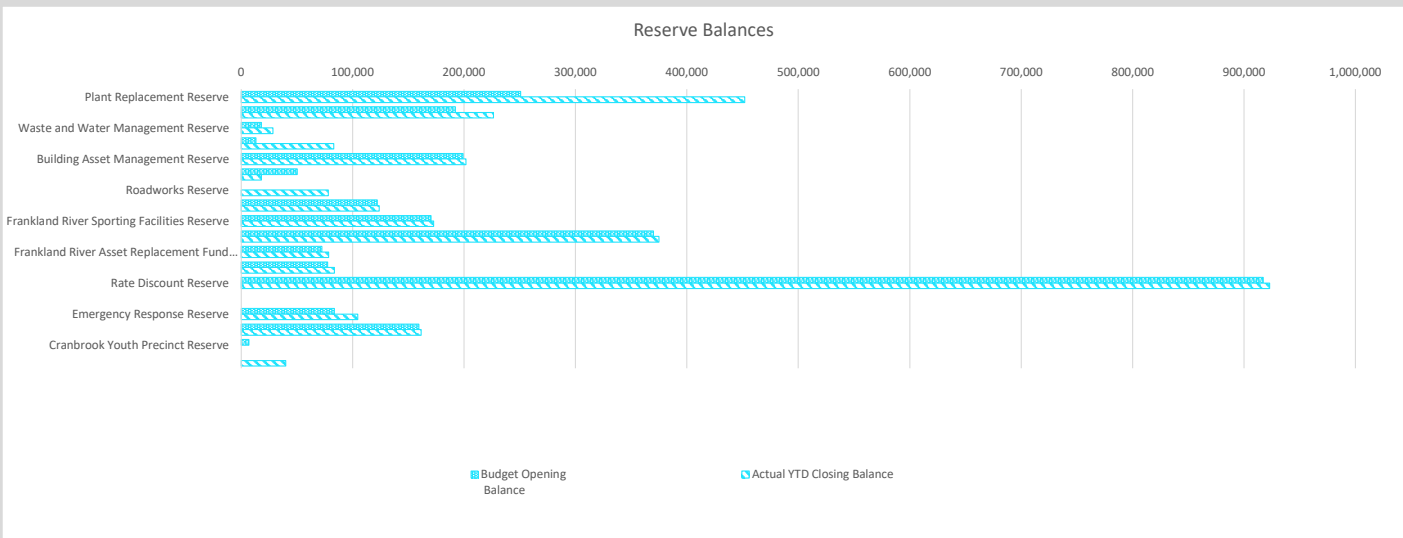


Principal Repayments	\$34,516
Interest Earned	\$69,199
Interest Expense	\$2,651
Reserves Bal	\$3.15 M
Loans Due	\$.04 M

Cash Backed Reserve

Reserve Name	Budget Opening Balance	Actual Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	251,001	251,001	377	3,184	197,730	197,730	0	0	449,108	451,915
Employee Entitlement Reserve	192,187	192,187	288	2,476	60,000	60,000	(30,000)	(28,085)	222,475	226,578
Waste and Water Management Reserve	18,290	18,290	27	339	10,000	10,000	0	0	28,317	28,629
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	2,483	0	0	(42,735)	0	156,804	201,723
Community Associations Financial assistance Reserves	50,350	50,350	76	699	16,034	16,034	(50,170)	(48,936)	16,290	18,147
Roadworks Reserve	0	0	0	0	78,282	78,282	0	0	78,282	78,282
Land Reserves	122,136	122,136	183	1,742	0	0	0	0	122,319	123,878
Frankland River Sporting Facilities Reserve	170,534	170,534	256	2,128	0	0	0	0	170,790	172,662
Housing Reserve	370,005	370,005	555	4,922	0	0	0	0	370,560	374,927
Frankland River Asset Replacement Fund (Bowling Green) Reserve	72,606	72,606	109	1,044	5,000	5,000	0	0	77,715	78,650
Cranbrook Asset Replacement Fund (Bowling Green) Reserve	77,606	77,606	116	1,052	5,000	5,000	0	0	82,722	83,658
Rate Discount Reserve	917,174	917,174	1,376	11,982	210,579	210,579	(266,706)	(216,706)	862,422	923,029
Strategic Community Plan Projects Reserve	0	0	0	0	0	0	0	0	0	0
Emergency Response Reserve	83,762	83,762	126	1,062	20,000	20,000	0	0	103,888	104,824
Works Depot Reserve	159,544	159,544	239	2,111	0	0	0	0	159,783	161,655
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	35,244	712,879	712,879	(389,611)	(293,727)	3,032,268	3,152,137

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
		\$	\$	\$	\$
Provisions					
Annual and sick leave		297,032	0	30,976	328,009
Long service leave		147,705	(2,350)	0	145,355
Contract Liabilities					
Unspent grants, contributions and reimbursements		515,675	0	(90,860)	66,565
Lease liability		18,805	0	(18,805)	(0)
Total Other Current liabilities		979,217	(2,350)	(78,689)	539,929
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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	236,284	2,177,946
Local Roads Grant	0	0	0	0	0	93,274	142,615	142,615	142,615
Law, order, public safety									
DFES - ESL Grant	0	80,860	(80,860)	0	0	90,500	104,336	104,336	106,944
DFES - Mitigation Activity Grant	0	0	0	0	0	30,000	79,500	79,500	53,858
WA Police - Road Safety Commission Grant	0	0	0	0	0	0	4,800	4,800	4,800
Education and welfare									
DoC - Youth Week Funding	0	0	0	0	0	1,500	1,500	1,500	0
DoC - Seniors Activities Funding	0	0	0	0	0	1,000	1,000	1,000	750
Amity Health - 0-4 years Grant	0	0	0	0	0	0	733	733	773
Transport									
MRWA - Direct Grant	0	0	0	0	0	179,392	183,251	183,251	183,251
	0	80,860	(80,860)	0	0	494,385	754,019	754,019	2,670,937
Operating Contributions									
General purpose funding									
Law, order, public safety									
CESM Contributions	0	0	0	0	0	130,275	130,275	130,275	90,152
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	1,700	1,755
	10,000	0	(10,000)	0	0	141,975	141,975	141,975	101,907
TOTALS	10,000	80,860	(90,860)	0	0	636,360	895,994	895,994	2,772,844

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	Amended Annual Budget	YTD Budget	Annual Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
		0	0	0	0	1,103,000	0	0	0	0
		0	0	0	0	110,000	0	0	0	0
Recreation and culture										
112302	114	0	0	0	0	62,938	62,938	62,938	62,938	40,855
113300	114	441,469	291,609	(721,677)	11,401	820,000	820,000	820,000	820,000	789,643
113314	113	0	96,370	(68,788)	27,582	82,160	82,160	82,160	82,160	54,578
113326	114	0	0	0	0	1,452,628	0	0	0	0
Transport										
122300	113	0	584,000	(584,000)	0	820,000	820,000	820,000	820,000	818,283
122301	114	64,206	100,010	(164,216)	0	323,722	323,722	323,722	323,722	387,938
122305	113	0	10,400	(10,400)	0	26,000	26,000	26,000	26,000	25,403
122308	113	0	24,000	(24,000)	0	30,000	30,000	30,000	30,000	30,000
126300		0	0	0	0	62,500	31,250	31,250	31,250	31,250
		505,675	1,106,389	(1,573,081)	38,983	4,892,948	2,196,070	2,196,070	2,196,070	2,177,950
Non-Operating Contributions										
Recreation and culture										
113303	116	0	0	0	0	103,500	0	0	0	0
113315	116	0	27,582	0	27,582	82,160	82,160	82,160	82,160	83,514
		0	27,582	0	27,582	185,660	82,160	82,160	82,160	83,514
Total Non-operating grants, subsidies and contributions		505,675	1,133,971	(1,573,081)	66,565	5,078,608	2,278,230	2,278,230	2,278,230	2,261,464

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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
113226	Increase budget for Frankland River Playground and Pump Track		Capital Expenses		(37,000)	(37,000)
113225	Increase for Tenterden Tennis Courts		Capital Expenses		(13,000)	(50,000)
	Transfer from Rates Discount Reserve		Capital Revenue	50,000		0
				577,852	(618,753)	

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

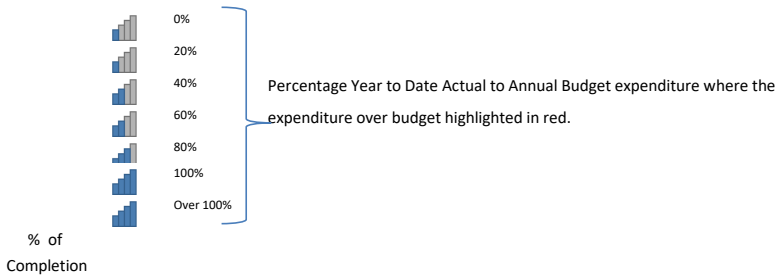
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	1,876,810	209.46%	Permanent	\$1.94m Financial Assistance Grants received in advance. \$40k less contributions due to CESM vacancy
Fees and charges	56,086	13.37%	▲ Permanent	Numerous minor variances with main variances in town planning fees and in caravan park revenue
Service charges	0	0.00%	▲	
Interest earnings	33,742	95.16%	Permanent	Rising interest rates have seen improved rates for investments this year - this variance is for interest on reserve accounts and municipal savings accounts
Other revenue	(18,480)	(8.18%)	▲ Permanent	Fuel Tax Credits \$6.2k below YTD budget due to tax being reduced in the first quarter. Insurance claim reimbursements \$9.5k over. Minor variances in other accounts.
Expenditure from operating activities				
Employee costs	148,144	9.15%	Permanent	Numerous minor variances mainly due to vacancies/unfilled hours in admin office, CESM, and works crew.
Materials and contracts	213,230	9.68%	▼ Permanent	Many accounts currently under YTD budget, with most variances being minor in nature and less than \$5k each. Fuel is approx \$35k over YTD budget and other Plant Op costs \$30k over. The main variances below YTD budget are \$12.5k Smart Start, \$28k for demolition of house (budget carried forward), \$15.6k parks & gardens, \$13k in road maintenance, \$17.5k Fire Prevention, \$23k fire mitigation projects, \$20k Frankland River and Cranbrook Caravan Parks, \$17.5k tourism/area promotion, \$47k consultants/professional services (budget carried forward).
Utility charges	(37,859)	(31.72%)	Permanent	Water has exceeded budget by \$8k. Electricity remains significantly over budget - \$31k.
Depreciation on non-current assets	(59,362)	(2.45%)	Permanent	Depreciation on plant higher than budgeted. Non-cash - no impact on Rate Setting Statement.
Other expenditure	30,279	25.00%	▼ Permanent	Under budget on Local laws \$5k, plant licensing below budget \$10k, CEO donations (under delegation) below budget \$7k.
Loss on disposal of assets	(268,359)	(2824.83%)		Loss on disposal of Lake Poorrarecup Eco Toilets (Note 7) and write off of low value assets per April Council decision. Loss is a non-cash transaction and does not impact the Statement of Financial Activity.
Investing Activities				
Payments for property, plant and equipment	180,559	(19.00%)	▼ Timing	Budgeted ride-on mower now not expected to arrive until July. Works at Unicap Hall, Lake Poorrarecup and Lake Nunijup ablutions to carry forward to 2023-24.
Payments for Infrastructure	134,662	(3.96%)	Timing	Remainder of Tenterden Tennis Courts project to carry forward to 2023-24. Frankland River pathways (LRC13) came in under budget. Thompson Road not done.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**



































**NOTE 16
DETAILED CAPITAL STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



	RESP OFFICER	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
04 GOVERNANCE					
042 Governance - General - Capital Expenditure					
104%					
	MOW	107,000	\$ 111,424	\$ -	(4,424)
100%					
		130,000	\$ 130,000	\$ -	-
102%					
		\$ 237,000	\$ 241,424	\$ -	\$(4,424)
042 Governance - General - Capital Revenue					
118%					
	MOW	122,600	\$ 144,060	\$ -	(21,460)
118%					
		(122,600)	\$ (144,060)	\$ -	21,460
94%					
		30,000	\$ 28,085	\$ -	1,915
94%					
		\$ 30,000	\$ 28,085	\$ -	\$ 1,915
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE					
\$ 237,000 \$ 241,424 \$ -					
04 TOTAL GOVERNANCE - CAPITAL REVENUE					
\$ 30,000 \$ 28,085 \$ -					
03 GENERAL PURPOSE INCOME					
031 General Purpose Income - Rates - Capital Expense					
100%					
		210,579	\$ 210,579	\$ -	(0)
100%					
		\$ 210,579	\$ 210,579	\$ -	\$(0)
032 General Purpose Income - Other General Purpose Income - Capital Expense					
869%					
		4,057	\$ 35,246	\$ -	(31,189)
869%					
		\$ 4,057	\$ 35,246	\$ -	\$(31,189)
04 TOTAL GENERAL PURPOSE INCOME - CAPITAL EXPENDITURE					
\$ 214,636 \$ 245,825 \$ -					
04 TOTAL GENERAL PURPOSE INCOME - CAPITAL REVENUE					
\$ - \$ - \$ -					
05 LAW, ORDER & PUBLIC SAFETY					
051 Fire Prevention - Capital Expenditure					
100%					
		18,809	\$ 18,805	\$ -	4
100%					
		\$ 18,809	\$ 18,805	\$ -	\$ 4
053 Other Law, Order & Public Safety - Capital Expenditure					
100%					
		20,000	\$ 20,000	\$ -	-
100%					
		\$ 20,000	\$ 20,000	\$ -	\$ -
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE					
\$ 38,809 \$ 38,805 \$ -					
04 TOTAL GOVERNANCE - CAPITAL REVENUE					
\$ - \$ - \$ -					
09 HOUSING					
091 Staff Housing - Capital Expenditure					
100%					
		34,516	\$ 34,516	\$ -	-
100%					
		\$ 34,516	\$ 34,516	\$ -	\$ -
09 TOTAL HOUSING - CAPITAL EXPENDITURE					
\$ 34,516 \$ 34,516 \$ -					
09 TOTAL HOUSING - CAPITAL REVENUE					
\$ - \$ - \$ -					
10 COMMUNITY AMENITIES					
101 Household Waste - Capital Expense					
100%					
		40,254	\$ 40,254	\$ -	-
100%					
		\$ 40,254	\$ 40,254	\$ -	\$ -
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE					
\$ 40,254 \$ 40,254 \$ -					

% of
Completion

	RESP OFFICER	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)			
10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE								
11 RECREATION & CULTURE								
111 Public Halls & Civic Centres - Capital Expenditure								
	111207	Capital Expense - Buildings - Unicap Hall	42,735	\$ -	\$ -	42,735		
	111 Total Public Halls & Civic Centre - Capital Expenditure		\$ 42,735	\$ -	\$ -	\$ 42,735		
112 Swimming Areas & Beaches - Capital Expenditure								
69% 	112203	Capital Expense - Lake Poorrarecup Major Maintenance	97,938	\$ 67,575	\$ 29,324	30,363		
43% 	112205	Capital Expense - Lake Nunijup Ablutions	75,000	\$ 32,241	\$ 19,261	42,759		
58% 	112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 172,938	\$ 99,816	\$ 48,585	\$ 73,122		
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		
75% 	113225	Capital Expense - Tenterden Tennis Courts Upgrade	274,480	\$ 206,365	\$ 124,999	68,116		
97% 	113226	Capital Expense - Other Infrastructure Frankland River	1,092,250	\$ 1,057,216	\$ 14,900	35,034		
292% 	113299	OTH REC - Transfer to Reserves	26,034	\$ 76,034	\$ -	(50,000)		
96% 	113 Total Other Recreation & Sport - Capital Expenditure		\$ 1,405,687	\$ 1,352,537	\$ 139,899	\$ 53,150		
113 Other Recreation & Sport - Capital Revenue								
	113300	Capital Revenue - Grant Income	820,000	\$ 789,643				
	113314	Capital Revenue - Tenterden Tennis Club CSRFF Grant	82,160	\$ 54,578				
	113315	Capital Revenue - Tenterden Tennis Club - Club Funds	82,160	\$ 83,514				
	113399	OTH REC - Transfer from Reserves	359,611	\$ 315,642				
	113 Total Other Recreation & Sport - Capital Revenue		\$ 1,343,931	\$ 1,243,377				
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE			\$ 1,621,360	\$ 1,452,353	\$ 188,484			
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE			\$ 1,406,869	\$ 1,243,377	\$ -			
12 TRANSPORT								
121 Streets Roads Bridges & Depot Construction - Capital Expenditure								
103% 	121200	Capital Expense - Bridge Program Works						
	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)		
Capital Expense - Regional Road Group Construction								
100% 	121201	RG003	Salt River Road	MOW	315,000	\$ 313,947	\$ -	1,053
103% 	RG007	Shamrock Road	MOW	240,000	\$ 247,008	\$ -	(7,008)	
103% 	RG008	Stockyard Road	MOW	270,000	\$ 278,215	\$ -	(8,215)	
100% 	RG523	Wingebellup Road	MOW	120,000	\$ 120,000	\$ -	(0)	
99% 	RG560	Kojonup Frankland Road	MOW	285,000	\$ 283,478	\$ -	1,522	
101% 	Sub Total Capital Expense - Regional Road Group Construction		\$ 1,230,000	\$ 1,242,648	\$ -	\$ (12,648)		
Capital Expense - Council Funded Road Construction								
140% 	121202	CF013	Bokerup Road	MOW	60,000	\$ 83,770	\$ -	(23,770)
7% 	CF024	Newton Road	MOW	60,000	\$ 4,174	\$ -	55,826	
49% 	CF106	Thompson Road	MOW	60,000	\$ -	\$ -	60,000	
	Sub Total Capital Expense - Council Funded Road Construction		\$ 180,000	\$ 87,944	\$ -	\$ 92,056		
Capital Expense - Roads to Recovery Construction								
104% 	121203	AU001	Yeriminup Road	MOW	161,861	\$ 167,711	\$ -	(5,850)
122% 	AU047	Boyup Brook Cranbrook Road	MOW	226,076	\$ 275,029	\$ -	(48,953)	
114% 	Sub Total Capital Expense - Roads to Recovery Construction		\$ 387,937	\$ 442,739	\$ -	\$ (54,802)		
Capital Expense - Black Spot Construction								
98% 	121204	BS016	Boyacup Road - Black Spot	MOW	39,000	\$ 38,104	\$ -	896
98% 	Sub Total Capital Expense - Roads to Recovery Construction		\$ 39,000	\$ 38,104	\$ -	\$ 896		
Capital Expense - Commodity Route Construction								
100% 	121216	CR058	Ferngrove Road - Commodity Route	MOW	45,000	\$ 45,126	\$ -	(126)
100% 	Sub Total Capital Expense - Roads to Recovery Construction		\$ 45,000	\$ 45,126	\$ -	\$ (126)		
54% 	121209	Capital Expense - Depot Upgrade Cranbrook	MOW	15,000	\$ 8,115	\$ 5,481	6,885	
100% 	121299	ROADC - Transfer to Reserves	MFA	78,282	\$ 78,282	\$ -	(0)	
98% 	121 Total Streets Roads Bridges & Depot Construction - Capital Expendit		\$ 2,029,447	\$ 1,997,907	\$ 5,481	\$ 32,262		
121 Streets Roads Bridges & Depot Construction - Capital Revenue								
	122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	820,000	\$ 818,283	\$ 818,283		
	122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	323,722	\$ 387,938	\$ 387,938		
	122305	Capital Revenue - Grant - Black Spot Grants	MOW	26,000	\$ 25,403	\$ 25,403		

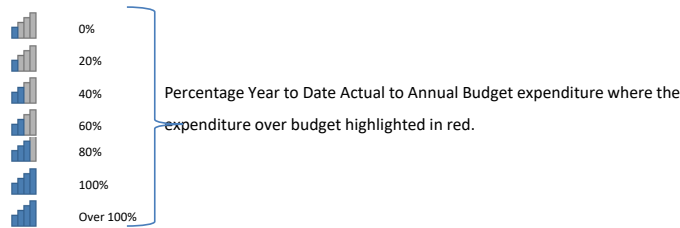
% of
Completion

		RESP OFFICER	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
	122308	Capital Revenue - Grant - Commodity Route Funding	MOW	30,000	\$ 30,000	\$ 30,000
	121	Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 1,199,722	\$ 1,261,624	\$ 1,261,624
	123	Road Plant Purchases - Capital Expenditure				
99%	123200	PLANT - Light Plant & Equipment (Capital)	MOW	268,500	\$ 265,115	\$ - 3,385
81%	123201	PLANT - Heavy Plant & Equipment (Capital)	MOW	346,000	\$ 280,259	\$ - 65,741
100%	123299	PLANT - Transfer to Reserves	MFA	197,730	\$ 197,730	\$ -
91%	123	Total Road Plant Purchases - Capital Expenditure		\$ 812,230	\$ 743,104	\$ - \$ 69,126
	123	Road Plant Purchases - Capital Revenue				
	123300	PLANT - Proceeds on Disposal of Asset	MFA	337,900	\$ 307,279	\$ -
	123302	PLANT - Realisation on Disposal of Asset	MFA	(337,900)	\$ (307,279)	\$ -
	123	Total Road Plant Purchases - Capital Revenue		\$ -	\$ (1)	\$ -
	126	Aerodromes - Capital Expenditure				
100%	126201	Capital Expenses - Infrastructure	CDO	62,500	\$ 62,527	\$ - (27)
100%	126	Total Aerodromes - Capital Expenditure		\$ 62,500	\$ 62,527	\$ - \$ (27)
	126	Aerodromes - Capital Revenue				
	126300	Capital Revenue - Grant Income	CDO	31,250	\$ 31,250	\$ 31,250
	126	Total Aerodromes - Capital Revenue		\$ 31,250	\$ 31,250	\$ 31,250
	12	TOTAL TRANSPORT - CAPITAL EXPENDITURE		\$ 2,904,177	\$ 2,803,539	\$ 5,481
	12	TOTAL TRANSPORT - CAPITAL REVENUE		\$ 1,230,972	\$ 1,292,873	\$ 1,292,874
	13	ECONOMIC SERVICES				
	132	Tourism & Area Promotion - Capital Expenditure				
100%	132206	Capital Expense - Cranbrook Information Bay Upgrade		20,000	\$ 20,000	\$ -
100%	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	\$ 30,000	\$ -
	13	TOTAL ECONOMIC SERVICES - CAPITAL REVENUE		\$ -	\$ -	
	TOTAL CAPITAL EXPENDITURE		\$ 5,120,752	\$ 4,886,716	\$ 193,965	
	TOTAL CAPITAL REVENUE		\$ 2,667,840	\$ 2,564,335	\$ 1,292,874	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 17
DETAILED OPERATING STATEMENT**

Operating Expenditure Total
Level of Completion Indicators



% of
Completion

03 GENERAL PURPOSE FUNDING

031 Rate Revenue - Operating Expenditure

		Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
89%	031000	MCC	99,676	89,095	-	10,582
100%	031002	MCC	11,000	11,013	-	(13)
28%	031003	MCC	200	56	-	144
14%	031004	MCC	5,000	680	-	4,320
87%	031006	MCC	1,500	1,300	-	200
87%	031 Total Rate Revenue - Operating Expenditure		\$ 117,376	\$ 102,144	\$ -	\$ 15,232

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	5,119	-	
031103	Revenue - Rates Written-off	MCC	(500)	(359)	-	
031104	Revenue - Reimbursement of Debt Collection	MCC	5,000	736	-	
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	4,095	-	
031108	Revenue - Interim Rates	MCC	7,000	7,112	-	
	031 Total Rate Revenue - Operating Revenue		\$ 2,912,361	\$ 2,909,645	\$ -	

032 Other General Purpose Funding - Operating Revenue

032100	Revenue - Financial Assistance Grant	MCC	236,284	2,177,946	-	
032101	Revenue - Local Roads Grant	MCC	142,615	142,615	-	
032102	Revenue - Municipal Interest	MCC	14,000	15,982	-	
032103	Revenue - Reserves Interest	MCC	4,057	37,395	-	
032104	Revenue - Dividends/Other Interest	MCC	200	200	-	
032105	Revenue - Sundry Debtor Interest	MCC	200	362	-	
	032 Total Other General Purpose Funding - Operating Revenue		\$ 397,356	\$ 2,374,500	\$ -	

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE

\$ 117,376 \$ 102,144 \$ -

03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE

\$ 3,309,717 \$ 5,284,145 \$ -

04 GOVERNANCE

041 Members Of Council - Operating Expenditure

		Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
89%	041000	MCC	228,617	204,347	-	24,270
271%	041001	CEO	500	1,357	-	(857)
50%	041002	CEO	5,200	2,610	-	2,590
100%	041004	CEO	6,000	6,000	-	-
63%	041005	MCC	15,000	9,486	-	5,514
98%	041006	MCC	15,869	15,514	-	355
17%	041007	MCC	3,200	550	-	2,650
100%	041008	CEO	6,000	6,000	-	(0)
100%	041009	CEO	50,000	50,000	-	-
71%	041010	CEO	750	533	-	217
1%	041012	CEO	2,000	12	-	1,988
100%	041016	CEO	1,500	1,500	-	-
70%	041017	CEO	5,000	3,500	-	1,500
	041018	CEO	-	-	-	-
	041020	CEO	-	-	-	-
	041021	CEO	-	-	4,815	-
89%	041 Total Members Of Council - Operating Expenditure		\$ 339,635	\$ 301,409	\$ 4,815	\$ 38,227

% of
Completion

	Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-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							
66%	042001	Expense - Admin Building Expenses	MCC	48,268	32,061	-	16,207
92%	042003	Expense - Admin Workers Compensation Premium	MCC	33,300	30,588	-	2,712
116%	042004	Expense - Office Equipment Maintenance	MCC	5,000	5,807	-	(807)
100%	042005	Expense - Computer Equipment Maintenance	MCC	97,600	97,412	-	188
72%	042006	Expense - Admin Telephone	MCC	27,000	19,419	109	7,581
96%	042008	Expense - Admin Legal Expenses	CEO	7,500	7,205	909	295
85%	042009	Expense - Admin Staff Training	MCC	25,000	21,359	-	3,641
75%	042010	Expense - Admin Printing & Stationery	MCC	7,500	5,627	451	1,873
102%	042011	Expense - Fringe Benefits Tax	MCC	47,324	48,067	-	(743)
84%	042013	Expense - Admin Staff Uniform	MCC	4,500	3,764	-	736
	042014	Expense - Contract Financial Services	MCC	8,000	-	-	8,000
110%	042015	Expense - Admin Insurance Premium	MCC	28,849	31,755	-	(2,906)
164%	042016	Expense - Admin Subscriptions	MCC	2,870	4,695	-	(1,825)
91%	042017	Expense - Admin Advertising	MCC	7,000	6,373	1,777	627
109%	042018	Expense - Admin Postage & Freight	MCC	3,000	3,281	-	(281)
71%	042019	Expense - Bank Charges	MCC	200	143	-	57
74%	042020	Expense - Admin Vehicle Expenses	MCC	20,000	14,888	-	5,112
33%	042021	Expense - Unders & Overs	MCC	1	0	-	1
75%	042022	Expense - Other Admin Office Exp	MCC	2,000	1,509	168	491
123%	042023	Expense - Merchant & Bank Fees	MCC	5,700	6,998	-	(1,298)
102%	042051	Expense - Admin Housing Allowance	MCC	11,929	12,148	-	(219)
94%	042052	Expense - Admin Employee Expenses	MCC	773,314	723,054	-	50,260
28%	042053	Expense - HR Expenses	MCC	5,000	1,393	-	3,607
100%	042054	Expense - Pandemic Expenditure	MCC	7,587	7,587	-	0
77%	042055	Expense - Admin Computers	MCC	11,800	9,055	-	2,745
70%	042057	Expense - Desks/Chairs/Office Equipment	MCC	7,500	5,220	-	2,280
77%	042089	Expense - Staff Housing Allocation	MCC	19,267	14,862	-	4,405
91%	042090	Expense - Depreciation Administration	MCC	98,280	89,906	-	8,374
	042091	Expense - Loss on Sale of Assets Admin	MCC	-	-	-	-
89%	042099	Expense - Administration Costs Allocated	MCC	(1,277,902)	(1,142,242)	-	(135,660)
042 Total Governance - General - Operating Expenditure			\$ 37,387	\$ 61,935	\$ 3,414	\$ (24,548)	
042 Governance - General - Operating Revenue							
	042101	Revenue - Admin Reimbursements	MCC	1,000	182	-	
	042102	Revenue - Photocopying Charges	MCC	100	290	-	
	042103	Revenue - Secretarial / Other Charges	MCC	100	523	-	
	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	\$ 85,616	\$ -		
043 Governance - Other - Operating Expenditure							
	043013	Expense - Audit Fees		35,000	34,900	-	100
6%	043018	Expense - Integrated Planning & Reporting		25,000	1,600	-	23,400
59%	043019	Expense - Asset Revaluations		90,000	53,227	33,400	36,773
95%	043020	Expense - VROC Expenses		2,000	1,895	-	105
66%	043021	Expense - Professional Services		70,000	46,512	12,591	23,488
105%	043060	Expense - Subscriptions		17,750	18,673	-	(923)
65%	043 Total Governance - Other - Operating Expenditure			\$ 239,750	\$ 156,807	\$ 45,991	\$ 82,943
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE			\$ 616,772	\$ 520,151	\$ 54,220		
04 TOTAL GOVERNANCE - OPERATING REVENUE			\$ 72,017	\$ 85,616	\$ -		

05 LAW, ORDER & PUBLIC SAFETY

051 Fire Prevention (ESL) - Operating Expenditure

95%		051001	Expense - ESL Purchase Minor Plant & Equip	CESM	10,000	13,441	-	(3,441)
55%		051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	22,000	20,871	-	1,129
124%		051003	Expense - ESL Maintenance Plant & Equipment	CESM	11,100	6,121	3,964	4,979
142%		051004	Expense - ESL Maintenance Land & Buildings	CESM	6,114	7,563	-	(1,448)
193%		051005	Expense - ESL Clothing & Accessories	CESM	18,041	25,615	12,085	(7,574)
43%		051006	Expense - ESL Utilities, Rates & Taxes	CESM	2,000	3,856	-	(1,856)
93%		051007	Expense - ESL Other Goods & Services	CESM	3,500	1,516	-	1,984
103%		051008	Expense - ESL Insurances - Fire Prevention	MCC	39,029	36,252	-	2,777
051 Total Fire Prevention (ESL) - Operating Expenditure					\$ 111,784	\$ 115,234	\$ 16,049	\$ (3,450)

051 Fire Prevention (ESL) - Operating Revenue

051100	Revenue - ESL Grant	MCC	104,336	106,944	-
051101	Revenue - ESL Collection Fee	MCC	4,000	4,000	-
051 Total Fire Prevention (ESL) - Operating Revenue			\$ 108,336	\$ 110,944	\$ -

051 Fire Prevention (Council) - Operating Expenditure

90%		051000	Expense - Administration Allocation Fire Prevention	MCC	66,706	60,001	376	6,705
73%		051010	Expense - Council Fire Prevention	MOW	115,436	83,804	16,747	31,632
		051011	Expense - Council Fire Maps	MCC	500	-	-	500
88%		051090	Expense - Depreciation Fire Prevention	MCC	154,000	153,063	-	937
051 Total Fire Prevention (Council) - Operating Expenditure					\$ 336,642	\$ 296,868	\$ 17,123	\$ 39,774

051 Fire Prevention (Council) - Operating Revenue

051111	Revenue - Council Sale of Fire Maps	MCC	100	205	-
051112	Revenue - Council Fire Mitigation	MCC	79,500	53,858	-
051 Total Fire Prevention (Council) - Operating Revenue			\$ 79,600	\$ 54,063	\$ -

051 Fire Prevention (CESM) - Operating Expenditure

85%		051020	Expense - CESM Employee Expenses	MCC	121,554	103,076	-	18,478
91%		051021	Expense - CESM Administration Expenses	MCC	1,500	1,366	-	134
42%		051022	Expense - CESM Vehicle Expenses	MCC	7,000	2,916	-	4,084
		051023	Expense - CESM Vehicle Interest Expense on Lease	MCC	878	878	-	0
		051089	Expense - Staff Housing Allocation	MCC	3,285	2,524	-	760
051 Total Fire Prevention (CESM) - Operating Expenditure					\$ 134,217	\$ 110,760	\$ -	\$ 23,457

051 Fire Prevention (CESM) - Operating Revenue

051120	Revenue - CESM Contributions & Reimbursements	MCC	130,275	90,152	-
051 Total Fire Prevention (CESM) - Operating Revenue			\$ 130,275	\$ 90,152	\$ -

052 Animal Control - Operating Expenditure

89%		052000	Expense - Administration Allocation Animal Control	MCC	10,734	9,595	-	1,140
43%		052001	Expense - Pound Maintenance	MOW	1,656	718	-	938
135%		052002	Expense - Animal Control	MOW	86,792	123,791	-	(36,999)
052 Total Animal Control - Operating Expenditure					\$ 99,182	\$ 134,104	\$ -	\$ (34,921)

052 Animal Control - Operating Revenue

052100	Revenue - Fines & Penalties Animal Control	MCC	200	-	-
052101	Revenue - Dog Registration Fees	MCC	2,500	3,280	-
052102	Revenue - Impounding Fees	MCC	300	200	-
052103	Revenue - Cat Registration Fees	MCC	200	228	-
052 Total Animal Control - Operating Revenue			\$ 3,200	\$ 3,708	\$ -

053 Other Law, Order & Public Safety - Operating Expenditure

89%		053000	Expense - Administration Allocation Other Law Order & P	MCC	8,818	7,882	-	936
100%		053001	Expense - Local Laws	CEO	5,000	-	-	5,000
65%		053090	Expense - Depreciation Other Law Order & Public Safety	MCC	610	609	-	1
053 Total Other Law, Order & Public Safety - Operating Expenditure					\$ 19,228	\$ 12,476	\$ -	\$ 6,751

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	\$ 669,442	\$ 33,172
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05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE

\$ 329,211	\$ 266,616	\$ -
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07 HEALTH

074 Preventative Services - Administration & Inspection - Operating Expenditure

89%		074000	Expense - Administration Allocation Preventative Service	MCC	24,919	22,274	-	2,645
7%		074001	Expense - Contract EHO	CEO	5,000	368	-	4,632
31%		074002	Expense - Control Expenses Other	CEO	1,500	463	55	1,037
74%			074 Total Preventative Services - Administration & Inspection - Oper		\$ 31,419	\$ 23,105	\$ 55	\$ 8,314

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

89%		077000	Expense - Administration Allocation Other Health	MCC	6,390	5,711	-	678
83%		077001	Expense - Cranbrook Medical Service	MCC	12,000	10,000	-	2,000
67%		077004	Expense - Frankland River Medical Service	MCC	12,000	8,000	-	4,000
38%		077006	Expense - Health Employee Costs	MCC	7,000	2,661	-	4,339
71%			077 Total Other Health - Operating Expenditure		\$ 37,390	\$ 26,372	\$ -	\$ 11,017

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	\$ 51,914	\$ 55
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07 TOTAL HEALTH - OPERATING REVENUE

\$ 600	\$ 110
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08 EDUCATION & WELFARE

082 Other Education - Operating Expenditure

89%		082000	Expense - Administration Allocation Other Education	MCC	17,379	15,535	-	1,845
72%		082002	Expense - Youth Activities	CDO	4,000	2,889	141	1,111
8%		082004	Expense - Community Activities	CDO	2,000	156	-	1,844
95%		082005	Expense - Community Newsletters	MCC	2,100	2,000	-	100
81%			082 Total Other Education - Operating Expenditure		\$ 25,479	\$ 20,579	\$ 141	\$ 4,900

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

89%		084000	Expense - Administration Allocation Seniors Activities	MCC	17,379	15,535	-	1,845
43%		084001	Expense - Seniors Activities	CDO	2,000	866	-	1,134
85%			084 Total Aged & Disabled - Senior Activities - Operating Expenditur		\$ 19,379	\$ 16,401	\$ -	\$ 2,979

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

89%		086000	Expense - Administration Allocation Other Welfare	MCC	9,840	8,795	-	1,045
		086002	Expense - Donations Other Welfare	CEO	800	-	-	800
		086003	Expense - Great Southern Northern Youth Network	CEO	2,000	-	-	2,000
82%		086007	Expense - Smart Start Program	MCC	25,000	20,609	-	4,391
100%		086090	Expense - Depreciation Other Welfare	MCC	3,800	3,795	-	5
80%			086 Total Other Welfare - Operating Expenditure		\$ 41,440	\$ 33,199	\$ -	\$ 8,241

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	\$ 70,179	\$ 141
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08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE

\$ 4,273	\$ 1,523
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% of
Completion

Resp
Officer

Budget
30-Jun-23

Actual
30-Jun-23

Order Value
30-Jun-23

Variance
Under/(Over)

09 HOUSING

091 Staff Housing - Operating Expenditure

89%		091000	Expense - Administration Allocation Staff Housing	MCC	26,197	23,416	-	2,781
97%		091002	Expense - Staff Housing Operating Expenses	MCC	21,737	21,072	-	665
108%		091003	Expense - Staff Housing Building Maintenance Schedule	MCC	12,373	13,410	-	(1,037)
90%		091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Re	MCC	2,940	2,651	-	289
83%		091008	Expense - Property Management Fees	MCC	12,000	9,961	-	2,039
77%		091099	Expense - Staff Housing Reallocation	MCC	(46,059)	(35,555)	-	(10,504)
120%		091	Total Staff Housing - Operating Expenditure		\$ 29,188	\$ 34,955	\$ -	\$ (5,767)

091 Staff Housing - Operating Revenue

091100	Revenue - Staff Housing Rent	MCC	25,688	33,242	-
091101	Revenue - Staff Housing Reimbursements	MCC	3,500	824	-
091	Total Staff Housing - Operating Revenue		\$ 29,188	\$ 34,066	\$ -

092 Other Housing - Operating Expenditure

89%		092000	Expense - Administration Allocation Other Housing	MCC	6,006	5,369	-	638
87%		092008	Expense - Other Housing Building Operations	MCC	15,000	13,070	-	1,930
246%		092009	Expense - Other Housing Building Maintenance	MCC	9,592	23,632	-	(14,040)
137%		092	Total Other Housing - Operating Expenditure		\$ 30,598	\$ 42,070	\$ -	\$ (11,472)

092 Other Housing - Operating Revenue

092100	Revenue - Other Housing Rent	MCC	64,800	55,219	-
092	Total Other Housing - Operating Revenue		\$ 64,800	\$ 55,219	\$ -

09 TOTAL HOUSING - OPERATING EXPENDITURE

\$ 59,786 \$ 77,025 \$ -

09 TOTAL HOUSING - OPERATING REVENUE

\$ 93,988 \$ 89,286

10 COMMUNITY AMENITIES

101 Sanitation - Household Waste - Operating Expenditure

89%		101000	Expense - Administration Allocation Household Waste	MCC	14,824	13,250	-	1,574
99%		101001	Expense - Recycling Waste Collection	MOW	28,514	28,228	-	286
112%		101002	Expense - Waste Site Maintenance	MOW	180,489	201,872	20,567	(21,383)
71%		101003	Expense - Purchase of Bins	MOW	500	357	-	143
87%		101004	Expense - Drum Muster	MOW	6,487	5,614	-	874
100%		101006	Expense - Domestic Waste Collection	MOW	33,894	33,923	-	(29)
150%		101090	Expense - Depreciation Household Waste	MCC	25,585	38,429	-	(12,844)
111%		Total Sanitation - Household Waste - Operating Expenditure			\$ 290,293	\$ 321,673	\$ 20,567	\$ (31,380)

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	5,584	-
101105	Revenue - Sale of Waste Facility Passes	MCC	400	1,215	-
101	Total Sanitation - Household Waste - Operating Revenue		\$ 94,070	\$ 93,751	\$ -

102 Sanitation - Other - Operating Expenditure

89%		102000	Expense - Administration Allocation Sanitation Other	MCC	767	685	-	81
123%		102002	Expense - Street Bins	MOW	19,562	24,022	-	(4,460)
122%		102	Total Sanitation - Other - Operating Expenditure		\$ 20,329	\$ 24,707	\$ -	\$ (4,379)

103 Sewerage - Operating Revenue

103102	Revenue - Septic Application Fees	MCC	1,000	354	-
103	Total Sewerage - Operating Revenue		\$ 1,000	\$ 354	\$ -

105 Protection Of Environment - Operating Expenditure

89%		105000	Expense - Administration Allocation Protection Of Envir	MCC	14,440	12,907	-	1,533
100%		105001	Expense - Gillamii Centre Funding	MCC	60,000	60,000	-	-
77%		105005	Expense - Gillamii Centre	MCC	8,729	6,738	-	1,991
100%		105090	Expense - Depreciation Protection of Environment	MCC	13,050	13,033	-	17
96%		105	Total Protection Of Environment - Operating Expenditure		\$ 96,219	\$ 92,677	\$ -	\$ 3,542

		Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
105 Protection Of Environment - Operating Revenue						
	105101	Revenue - Reimbursements Gillamii Centre	MCC	8,729	197	-
105 Total Protection Of Environment - Operating Revenue				\$ 8,729	\$ 197	\$ -
106 Town Planning & Regional Development - Operating Expenditure						
89%	106000	Expense - Administration Allocation TP & Regional Devel	MCC	65,556	58,597	- 6,959
88%	106001	Expense - Town Planning Fees	CEO	25,000	21,962	- 3,038
	106002	Expense - Town Planning Other	CEO	-	-	-
89%	106 Total Town Planning & Regional Development - Operating Expe			\$ 90,556	\$ 80,559	\$ - \$ 9,997
106 Town Planning & Regional Development - Operating Revenue						
	106101	Revenue - Application Fees (Town Planning)	MCC	3,500	40,775	-
106 Total Town Planning & Regional Development - Operating Reve				\$ 3,500	\$ 40,775	\$ -
107 Other Community Amenities - Operating Expenditure						
89%	107000	Expense - Administration Allocation Other Community A	MCC	18,913	16,905	- 2,008
109%	107001	Expense - Public Conveniences	MOW	49,285	53,603	- (4,318)
86%	107002	Expense - Cemeteries	MOW	35,965	30,985	- 4,980
	107009	Expense - Darwinia Units Reimbursed Expenses	MCC	5,000	-	- 5,000
98%	107090	Expense - Depreciation Other Community Amenities	MCC	61,500	60,503	- 997
95%	107 Total Other Community Amenities - Operating Expenditure			\$ 170,663	\$ 161,996	\$ - \$ 8,666
107 Other Community Amenities - Operating Revenue						
	107101	Revenue - Cemetery Fees	MCC	5,683	5,823	-
	107104	Revenue - Reimbursement Darwinia	MCC	5,000	-	-
107 Total Other Community Amenities - Operating Revenue				\$ 12,683	\$ 8,354	\$ -
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE				\$ 668,060	\$ 681,613	\$ 20,567
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE				\$ 119,982	\$ 143,430	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
89%	111000	Expense - Administration Allocation Public Halls & Civic C	MCC	63,256	56,541	- 6,715
82%	111001	Expense - Cranbrook Hall Operating	MCC	12,478	10,257	- 2,221
73%	111002	Expense - Cranbrook Hall Building Maintenance Schedul	MCC	3,769	2,763	- 1,006
70%	111003	Expense - Frankland River Hall Operating	MCC	10,404	7,258	- 3,146
163%	111004	Expense - Frankland River Hall Building Maintenance Sch	MCC	5,250	8,547	91 (3,297)
77%	111007	Expense - Frankland River Community Centre Operating	MCC	26,460	20,399	- 6,061
59%	111008	Expense - Frankland River Community Centre Building M	MCC	9,971	5,930	- 4,041
197%	111010	Expense - Other Halls	MCC	5,162	10,192	118 (5,030)
121%	111015	Expense - Cranbrook Regional Community Hub	MCC	30,547	36,848	500 (6,301)
72%	111016	Expense - Cranbrook Community Gym	MCC	2,000	1,438	- 562
100%	111090	Expense - Depreciation Public Halls & Civic Centres	MCC	124,400	124,939	- (539)
97%	111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 293,696	\$ 285,111	\$ 709 \$ 8,585
111 Public Halls & Civic Centres - Operating Revenue						
	111101	Revenue - Cranbrook Hall	MCC	1,000	931	-
	111102	Revenue - Frankland River Hall	MCC	1,000	1,027	-
	111104	Revenue - Frankland River Community Centre	MCC	2,000	1,932	-
	111105	Revenue - Reimbursement Halls	MCC	300	13	-
	111107	Revenue - Cranbrook Regional Community Hub	MCC	2,500	2,664	-
	111108	Revenue - Gym Memberships	MCC	4,200	2,795	-
111 Total Public Halls & Civic Centres - Operating Revenue				\$ 11,000	\$ 9,362	\$ -
112 Swimming Areas and Beaches - Operating Expenditure						
89%	112000	Expense - Administration Allocation Swimming Areas and	MCC	11,757	10,509	- 1,248
	112001	Expense - Lakes Upgrade Plan	MOW	-	-	-
93%	112002	Expense - Lake Maintenance & Operating	MOW	63,813	59,244	5,950 4,569
97%	112090	Expense - Depreciation Swimming Areas and Beaches	MCC	3,965	3,859	- 106
93%	112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,535	\$ 73,612	\$ 5,950 \$ 5,923
112 Swimming Areas and Beaches - Operating Revenue						
	112102	Revenue - Lake Site Fees	MOW	3,000	3,191	-
112 Total Swimming Areas and Beaches - Operating Revenue				\$ 3,000	\$ 3,191	\$ -

% of
Completion

Resp
Officer

Budget
30-Jun-23

Actual
30-Jun-23

Order Value
30-Jun-23

Variance
Under/(Over)

113 Other Recreation & Sport - Operating Expenditure

89%		113000	Expense - Administration Allocation Other Recreation & Sport		33,992	30,384	-	3,609
106%		113001	Expense - Cranbrook Parks and Gardens	MOW	269,074	286,105	-	(17,032)
117%		113002	Expense - Frankland River Parks and Gardens	MOW	105,605	123,266	767	(17,661)
66%		113003	Expense - Tenterden Parks and Gardens	MOW	16,353	10,849	-	5,504
93%		113004	Expense - Frederick Square Operating	MOW	64,577	59,925	1,533	4,652
114%		113007	Expense - Horse Paddocks	MOW	4,535	5,159	-	(624)
		113011	Expense - Contributions to Frankland River Clubs	MOW	28,000	-	24,850	28,000
78%		113012	Expense - Frankland River Recreation Operating	MOW	36,994	28,905	-	8,089
		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	-	-
116%		113019	Expense - Cranbrook Playground	CDO	6,000	6,965	-	(965)
100%		113020	Expense - Community Grant Round	CDO	12,706	12,706	-	(0)
91%		113021	Expense - Tenterden Tennis Club Grant Expenditure	CDO	12,000	10,876	-	1,124
		113022	Expenses - Sukey Hill Operating	CDO	-	-	-	-
114%		113090	Expense - Depreciation Other Recreation & Sport		82,100	93,485	-	(11,385)
99%			113 Total Other Recreation & Sport - Operating Expenditure		\$ 679,936	\$ 673,626	\$ 27,150	\$ 6,310

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	2,000	-
	113 Total Other Recreation & Sport - Operating Revenue		\$ 24,900	\$ 25,523	\$ -

115 Libraries - Operating Expenditure

90%		115000	Expense - Administration Allocation Library	MCC	11,246	10,118	-	1,128
101%		115001	Expense - Frankland River Library	MCC	17,000	17,190	1	(190)
91%		115007	Expense - Cranbrook Library	MCC	17,000	15,486	1	1,514
		115090	Expense - Depreciation Libraries	MCC	-	300	-	(300)
95%			115 Total Libraries - Operating Expenditure		\$ 45,246	\$ 43,094	\$ 3	\$ 2,152

116 Other Culture - Operating Expenditure

89%		116000	Expense - Administration Allocation Other Culture	MCC	9,584	8,567	-	1,017
46%		116002	Expense - Cranbrook Museum	MCC	7,480	3,434	-	4,046
40%		116003	Expense - Maintenance Old Post Office Frankland River	MOW	2,508	1,003	-	1,505
94%		116006	Expense - ANZAC	CEO	350	327	-	23
100%		116090	Expense - Depreciation Other Culture	MCC	1,270	1,270	-	0
69%			116 Total Other Culture - Operating Expenditure		\$ 21,192	\$ 14,601	\$ -	\$ 6,591

116 Other Culture - Operating Revenue

116101	Revenue - Sale of History Books	MCC	200	36	-
116102	Revenue - Sale of ANZAC Book	CDO	500	173	-
	116 Total Other Culture - Operating Revenue		\$ 700	\$ 209	\$ -

11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE

\$ 1,119,604 \$ 1,090,043 \$ 33,812

11 TOTAL RECREATION & CULTURE - OPERATING REVENUE

\$ 39,600 \$ 38,285

12 TRANSPORT

122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure

89%		122000	Expense - Administration Allocation Streets, Roads, Bridges & Depot Maintenance	MCC	71,563	63,966	-	7,597
93%		122002	Expense - Road Maintenance	MOW	887,170	825,691	8,131	61,479
101%		122003	Expense - Depot Maintenance	MOW	61,228	62,122	0	(895)
96%		122007	Expense - RAMM	MOW	11,000	10,508	-	492
		122014	Expense - Streetscape / Townscape	MOW	15,000	18,973	-	(3,973)
100%		122016	Expense - Insurance on Bridges	MCC	43,375	43,375	-	0
100%		122090	Expense - Depreciation Streets, Roads, Bridges & Depot	MCC	1,351,000	1,353,038	-	(2,038)
		122091	Expense - Loss on Sale of Assets Transport	MCC	9,500	-	-	9,500
97%			122 Total Streets Roads Bridges & Depot Maintenance - Operating Expenditure		\$ 2,473,835	\$ 2,399,775	\$ 8,131	\$ 74,060

		Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue						
	122101	Revenue - MRWA Streetlighting Contribution	MCC	1,700	1,755	-
	122102	Revenue - Grant - MRWA Direct Grants	MCC	183,251	183,251	-
	122199	Revenue - Profit on Sale of Assets Transport	MCC	55,400	58,599	-
	122 Total Streets Roads Bridges & Depot Maintenance - Operating R		\$ 240,351	\$ 243,604	\$ -	
125 Traffic Control - Operating Expenditure						
89%	125000	Expense - Administration Allocation Traffic Control	MCC	48,305	43,177	- 5,128
174%	125001	Expense - DoT Licensing Expenses	MCC	1,000	1,738	- (738)
100%	125002	Expense - DoT Licensing Employee Expenses	MCC	58,000	57,971	- 29
96%	125 Total Traffic Control - Operating Expenditure		\$ 107,305	\$ 102,886	\$ -	\$ 4,419
125 Traffic Control - Operating Revenue						
	125100	Revenue - DoT Licensing Commission	MCC	18,500	16,674	-
	125101	Revenue - DoT Licensing Reimbursements	MCC	1,000	2,990	-
	125 Total Traffic Control - Operating Revenue		\$ 19,500	\$ 19,664	\$ -	
126 Aerodromes - Operating Expenditure						
93%	126000	Expense - Airstrip Maintenance	MOW	6,250	5,798	- 452
93%	126 Total Aerodromes - Operating Expenditure		\$ 6,250	\$ 5,798	\$ -	\$ 452
12 TOTAL TRANSPORT - OPERATING EXPENDITURE				\$ 2,587,390	\$ 2,508,459	\$ 8,131
12 TOTAL TRANSPORT - OPERATING REVENUE				\$ 259,851	\$ 263,269	
13 ECONOMIC SERVICES						
131 Rural Services - Operating Expenditure						
75%	131003	Expense - Vermin Control (Donation to Feral Pig Eradical	CEO	2,000	1,500	- 500
56%	131004	Expense - Drought Relief	MOW	2,517	1,413	- 1,104
64%	131 Total Rural Services - Operating Expenditure		\$ 4,517	\$ 2,913	\$ -	\$ 1,604
132 Tourism & Area Promotion - Operating Expenditure						
89%	132000	Expense - Administration Allocation Tourism & Area Proi	MCC	59,039	52,772	- 6,267
108%	132002	Expense - Cranbrook Caravan Park	MOW	120,033	129,670	728 (9,637)
119%	132004	Expense - Frankland River Caravan Park	MOW	75,564	89,816	1,579 (14,252)
	132005	Expense - Area Promotion Donations	MCC	1,000	-	- 1,000
3%	132008	Expense - Tourism & Area Promotion	CDO	10,000	260	- 9,740
118%	132010	Expense - Purchase of Promotional Items	CDO	1,500	1,776	- (276)
100%	132012	Expense - Area Promotion Memberships	CDO	11,000	11,000	-
192%	132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	9,005	17,293	- (8,288)
	132015	Expense - CBH Accommodation Unit Profit Share Paymei	MOW	10,000	-	- 10,000
81%	132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	27,202	22,128	- 5,074
	132018	Expense - Caravan Park Mapping/Plans	MOW	-	-	16,691 -
72%	132020	Expense - Community Assistance Donation (CB Show Pre	MOW	5,972	4,329	- 1,643
76%	132089	Expense - Staff Housing Allocation	MOW	1,450	1,102	- 348
121%	132090	Expense - Depreciation Tourism & Area Promotion	MCC	27,000	32,577	- (5,577)
101%	132 Total Tourism & Area Promotion - Operating Expenditure		\$ 358,765	\$ 362,722	\$ 18,998	\$ (3,957)
132 Tourism & Area Promotion - Operating Revenue						
	132101	Revenue - Cranbrook Caravan Park Charges	MOW	90,000	122,400	
	132102	Revenue - Frankland River Caravan Park Charges	MOW	45,000	57,892	
	132105	Revenue - Sale of Promotional Products	MCC	500	179	
	132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	14,004	
	132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	27,202	20,970	
	132111	Revenue - RV Park	MOW	100	314	
	132 Total Tourism & Area Promotion - Operating Revenue		\$ 197,802	\$ 215,760		

% of
Completion

Resp
Officer Budget
30-Jun-23 Actual
30-Jun-23 Order Value
30-Jun-23 Variance
Under/(Over)

		133 Building Control - Operating Expenditure						
90%		133000	Expense - Administration Allocation Building Control	MCC	25,302	22,665	-	2,637
		133001	Expense - Contract Building Surveyor	CEO	-	-	-	-
81%		133010	Expense - Building Surveyor Employee Expenses	CEO	6,057	4,920	-	1,137
		133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	-	-	-	-
88%		133 Total Building Control - Operating Expenditure			\$ 31,359	\$ 27,586	\$ -	\$ 3,774

		133 Building Control - Operating Revenue						
		133100	Revenue - Building Permits	MCC	4,000	3,356	-	
		133101	Revenue - BCITF Commissions	MCC	50	33	-	
		133102	Revenue - BSL Commissions	MCC	130	50	-	
		133 Total Building Control - Operating Revenue			\$ 4,180	\$ 3,439	\$ -	

		136 Other Economic Services - Operating Expenditure						
89%		136000	Expense - Administration Allocation Other Economic Ser	MCC	130,346	116,509	-	13,837
111%		136002	Expense - Water Supplies Standpipes	MOW	3,000	3,328	-	(328)
		136003	Expense - Economic Development	MOW	2,500	-	-	2,500
56%		136008	Expense - Signage, Tourism, Heritage, Information	MOW	10,000	5,592	-	4,408
175%		136009	Expense - CB Community Bus Expenses	MOW	1,000	1,747	-	(747)
148%		136010	Expense - FR Community Bus Expenses	MOW	1,000	1,482	-	(482)
100%		136011	Expense - Frankland River CRC Funding	CDM	37,000	37,000	-	-
142%		136090	Expense - Depreciation Other Economic Services	MFA	3,000	4,252	-	(1,252)
90%		136 Total Other Economic Services - Operating Expenditure			\$ 187,846	\$ 169,909	\$ -	\$ 17,937

		136 Other Economic Services - Operating Revenue						
		136100	Revenue - Standpipe Water Charges	MCC	1,000	275	-	
		136106	Revenue - Cranbrook Community Bus Hire	MOW	8,500	10,514	-	
		136107	Revenue - Frankland River Community Bus Hire	MOW	1,500	1,901	-	
		136 Total Other Economic Services - Operating Revenue			\$ 11,000	\$ 12,690	\$ -	

13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE **\$ 582,487 \$ 563,130 \$ 18,998**

13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE **\$ 212,982 \$ 231,889**

14 OTHER PROPERTY & SERVICES

		141 Private Works - Operating Expenditure						
89%		141000	Expense - Administration Allocation Private Works	MCC	11,118	9,938	-	1,180
23%		141001	Expense - Private Works	MOW	25,282	5,904	-	19,378
44%		141 Total Private Works - Operating Expenditure			\$ 36,400	\$ 15,842	\$ -	\$ 20,558

		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						
89%		142000	Expense - Administration Allocation Public Works Overh	MCC	105,555	94,349	-	11,205
75%		142001	Expense - Sick Leave - Works Staff	MCC	54,732	41,161	-	13,571
110%		142002	Expense - Annual Leave - Works Staff	MCC	102,731	113,467	-	(10,736)
210%		142003	Expense - Long Service Leave - Works Staff	MCC	30,000	62,955	-	(32,955)
65%		142004	Expense - Protective Clothing - Works Staff	MOW	8,000	5,222	-	2,778
148%		142005	Expense - Allowances - Works Staff	MCC	10,040	14,847	-	(4,807)
100%		142009	Expense - Workers Compensation Insurance - Works Sta	MCC	59,830	59,830	-	0
46%		142011	Expense - Safety & Risk Management	CEO	17,337	7,964	295	9,373
120%		142012	Expense - Staff Training - Works Staff	MOW	24,751	29,711	-	(4,960)
113%		142014	Expense - Public Holiday - Works Staff	MCC	54,732	62,110	-	(7,377)
		142015	Expense - Engineering Software	MOW	-	-	-	-
		142016	Expense - Unallocated Wages - Works Staff	MOW	-	-	-	-
35%		142017	Expense - Wages for Meetings - Works Staff	MOW	24,637	8,539	-	16,098
118%		142019	Expense - Housing Allowance - Works Staff	MCC	29,120	34,391	-	(5,271)
102%		142020	Expense - Works Employee Expenses	MCC	357,505	365,151	-	(7,646)
		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
44%		142026	Expense - Works Telephones & Allowance	MCC	4,680	2,072	-	2,608
62%		142029	Expense - Works Staff Conference	MOW	7,000	4,325	-	2,675
77%		142089	Expense - Staff Housing Allocation	MCC	22,058	17,067	-	4,991
81%		142090	Expense - Depreciation Public Works Overheads	MCC	85,500	68,896	-	16,604
99%		142099	Expense - Overheads Allocated to Works	MCC	(1,003,379)	(997,964)	-	(5,414)
		142 Total Public Works Overheads - Operating Expenditure			\$ 9,830	\$ 882	\$ 295	\$ 8,948

		Resp Officer	Budget 30-Jun-23	Actual 30-Jun-23	Order Value 30-Jun-23	Variance Under/(Over)
142 Public Works Overheads - Operating Revenue						
	142100	MCC	1,000	881	-	
	142102	MCC	500	-	-	
	142103	MCC	500	-	-	
	142 Total Public Works Overheads - Operating Revenue		\$ 2,000	\$ 881	\$ -	
143 Plant Operation Costs - Operating Expenditure						
89%	143000	MCC	55,589	49,688	-	5,901
114%	143001	MOW	250,000	285,261	-	(35,261)
110%	143003	MOW	200,000	220,019	5,886	(20,019)
54%	143004	MOW	48,748	26,384	-	22,364
98%	143005	MCC	42,000	41,223	-	777
130%	143014	MOW	15,000	19,520	-	(4,520)
114%	143090	MCC	385,000	437,470	-	(52,470)
107%	143099	MCC	(974,237)	(1,038,279)	-	64,042
	143 Total Plant Operation Costs - Operating Expenditure		\$ 22,100	\$ 41,285	\$ 5,886	\$ (19,185)
143 Plant Operation Costs - Operating Revenue						
	143100	MOW	100	-	-	
	143102	MCC	21,700	40,580	-	
	143 Total Plant Operation Costs - Operating Revenue		\$ 21,800	\$ 40,580	\$ -	
144 Stock Fuels & Oils - Operating Revenue						
	144100	MCC	35,000	25,866	-	
	144 Total Stock Fuels & Oils - Operating Revenue		\$ 35,000	\$ 25,866	\$ -	
146 Salaries & Wages - Operating Expenditure						
	146000	MCC	2,336,969	2,308,776	-	28,193
	146001	MCC	(2,336,969)	(2,308,776)	-	(28,193)
105%	146002	MCC	22,000	23,188	-	(1,188)
105%	146 Total Salaries & Wages - Operating Expenditure		\$ 22,000	\$ 23,188	\$ -	\$ (1,188)
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						
89%	147000	MCC	4,089	3,655	-	434
	147001	MCC	1,000	-	-	1,000
13%	147005	CEO	8,000	1,064	-	6,936
#DIV/0!	147091	CEO	-	277,859	-	(277,859)
2159%	147 Total Unclassified - Operating Expenditure		\$ 13,089	\$ 282,577	\$ -	\$ (269,488)
147 Unclassified - Operating Revenue						
	147101	MCC	1,000	-	-	
	147 Total Unclassified - Operating Revenue		\$ 1,000	\$ -		
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE			\$ 103,419	\$ 363,774	\$ 6,181	
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE			\$ 96,800	\$ 91,478		
TOTAL OPERATING EXPENDITURE			\$6,715,931	\$6,697,873	\$175,277	
TOTAL OPERATING REVENUE			\$4,539,021	\$6,495,646		