

**MONTHLY
FINANCIAL
STATEMENTS**



**FOR THE PERIOD ENDING
28 February 2017**

Shire of Cranbrook
Financial Statements

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DESCRIPTION OF ACTIVITIES WITHIN PROGRAMS

PROGRAM 3	General Purpose Funding	Rates General Purpose Grants Interest on Investments
PROGRAM 4	Governance	Members of Council Other Governance Administration Allocated
PROGRAM 5	Law, Order & Public Safety	Fire Prevention Animal Control
PROGRAM 7	Health	Health Control Pest Control
PROGRAM 8	Education & Welfare	Other Welfare
PROGRAM 9	Housing	Staff Housing Other Housing
PROGRAM 10	Community Amenities	Refuse Disposal Sanitation Protection of Environment Town Planning Cemeteries Public Toilets
PROGRAM 11	Recreation and Culture	Public Halls and Civic Centres Swimming Area (Lake) Maintenance Other Sport & Recreation Townscape Libraries
PROGRAM 12	Transport	Road Maintenance Road Construction Aerodrome Maintenance Department of Transport Licensing
PROGRAM 13	Economic Services	Tourism & Area Promotion Rural Services (Noxious Weeds, Vermin Control etc) Building Control
PROGRAM 14	Other Property Services	Private Works Public Works Overhead Allocations Plant Cost Allocations

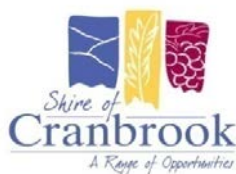
RESPONSIBLE OFFICER LEGEND

CEO	Chief Executive Officer
MFA	Manager of Finance and Administration
MOW	Manager of Works
ESRO	Emergency Services and Recreation Officer



MUNICIPAL FUND SUMMARY
for the period ending 28 February 2017

	BUDGET 30-Jun-17	ACTUAL 28-Feb-17	Order Value 28-Feb-17	Year-to-Date Budget	% of Annual Budget 67%	Further Info On Page
<u>SUMMARY</u>						
Cash Provided by Operating	\$ 1,683,784	\$ 2,056,134				
Cash Required by Capital Investment	\$ (889,847)	\$ (504,664)				
Cash Provided by Financing	\$ 39,437	\$ 80,204				
Provisions & Accruals	\$ (298,625)	\$ -				
Opening Balance	\$ (534,748)	\$ (833,374)				
	\$ 0	\$ 798,299				
<u>DETAILED</u>						
OPERATING REVENUE						
General Purpose Funding	\$ 3,672,061	\$ 3,322,890		\$ 2,448,041	90%	16
Governance	\$ 7,350	\$ 5,483		\$ 4,900	75%	18
Law, Order & Public Safety	\$ 56,800	\$ 35,727		\$ 37,867	63%	19
Health	\$ 5,250	\$ 100		\$ 3,500	2%	19
Education & Welfare	\$ 3,300	\$ 2,600		\$ 2,200	79%	20
Housing	\$ 123,913	\$ 44,443		\$ 82,609	36%	21
Community Amenities	\$ 93,381	\$ 82,687		\$ 62,254	89%	21
Recreation & Culture	\$ 44,226	\$ 30,501		\$ 29,484	69%	23
Transport	\$ 1,508,489	\$ 693,252		\$ 1,005,659	46%	24
Economic Services	\$ 175,356	\$ 121,264		\$ 116,904	69%	25
Other Property & Services	\$ 80,278	\$ 43,678		\$ 53,519	54%	27
TOTAL OPERATING REVENUE	\$ 5,770,404	\$ 4,382,626		\$ 3,846,936	76%	
OPERATING EXPENDITURE						
General Purpose Funding	\$ 129,312	\$ 71,152	\$ -	\$ 86,208	55%	16
Governance	\$ 493,396	\$ 257,484	\$ 6,215	\$ 328,931	52%	18
Law, Order & Public Safety	\$ 337,200	\$ 214,507	\$ 2,314	\$ 224,800	64%	19
Health	\$ 56,578	\$ 29,828	\$ -	\$ 37,719	53%	19
Education & Welfare	\$ 43,317	\$ 26,614	\$ -	\$ 28,878	61%	20
Housing	\$ 89,106	\$ 56,768	\$ 2,971	\$ 59,404	64%	21
Community Amenities	\$ 555,367	\$ 359,359	\$ 4	\$ 370,245	65%	21
Recreation & Culture	\$ 752,119	\$ 474,329	\$ 5,801	\$ 501,413	63%	23
Transport	\$ 3,559,550	\$ 2,252,262	\$ 10,192	\$ 2,373,033	63%	24
Economic Services	\$ 415,036	\$ 256,037	\$ 4,571	\$ 276,691	62%	25
Other Property & Services	\$ 37,809	\$ (34,525)	\$ 28,260	\$ 25,206	-91%	27
TOTAL OPERATING EXPENDITURE	\$ 6,468,791	\$ 3,963,815	\$ 60,328	\$ 4,312,526	61%	
CHANGE IN NET ASSETS	\$ (698,387)	\$ 418,811		\$ (465,591)		



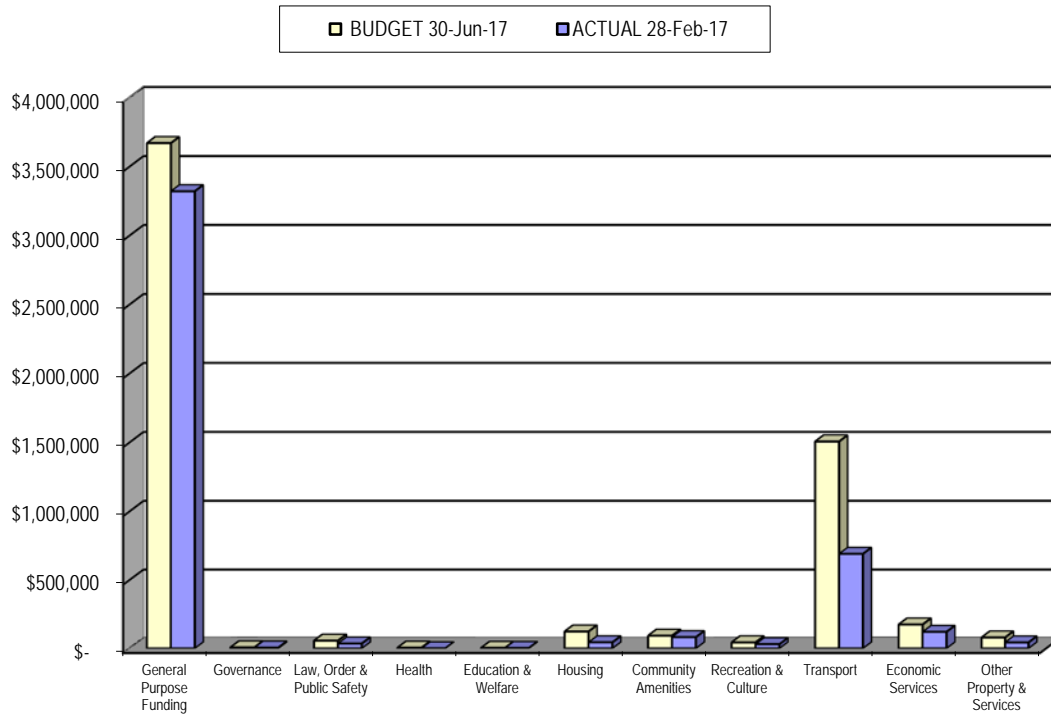
MUNICIPAL FUND SUMMARY
for the period ending 28 February 2017

	BUDGET 30-Jun-17	ACTUAL 28-Feb-17	Order Value 28-Feb-17	Year-to-Date Budget	% of Annual Budget 67%	Further Info On Page
RESULT FROM OPERATING STATEMENT	\$ (698,387)	\$ 418,811		\$ (465,591)		
Non Cash Items Written Back						
Depreciation	\$ 2,423,506	\$ 1,582,556		\$ 1,615,671	65%	
(Profit)/Loss on Sale of Asset	\$ (41,335)	\$ 54,767		\$ (27,557)		
Movement in Current Provisions		\$ -				
Movement in Deferred Rates		\$ -				
Movement in Accrued Wages		\$ -				
Movement in Non-Current Employee Provisions		\$ -				
SUB TOTAL - OPERATING	\$ 1,683,784	\$ 2,056,134		\$ 1,122,523		
CAPITAL REVENUE						
Governance	\$ -	\$ -		\$ -	0%	11
Law Order & Public Safety	\$ 369,400	\$ -		\$ 246,267	0%	11
Education & Welfare	\$ 32,718	\$ 32,718		\$ 21,812	100%	12
Housing	\$ -	\$ -		\$ -	0%	12
Community Amenities	\$ 451,653	\$ 351,360		\$ 301,102	78%	12
Recreation & Culture	\$ 850,000	\$ -		\$ 566,667	0%	13
Transport	\$ 1,345,151	\$ 761,220		\$ 896,767	57%	14
Other Property & Services	\$ -	\$ -		\$ -	0%	15
TOTAL CAPITAL REVENUE	\$ 3,048,922	\$ 1,145,298		\$ 1,786,348	38%	
CAPITAL EXPENDITURE						
Governance	\$ 197,500	\$ 134,640	\$ 8,308	\$ 131,667	68%	11
Law Order & Public Safety	\$ 369,400	\$ -	\$ -	\$ 246,267	0%	11
Education & Welfare	\$ 59,217	\$ 57,647	\$ -	\$ 39,478	97%	12
Housing	\$ 13,112	\$ 13,112	\$ -	\$ 8,741	100%	12
Community Amenities	\$ 458,653	\$ 354,494	\$ -	\$ 305,769	77%	12
Recreation & Culture	\$ 1,391,070	\$ 278,392	\$ -	\$ 927,380	20%	13
Transport	\$ 1,464,741	\$ 568,369	\$ 117,598	\$ 976,494	39%	14
Other Property & Services	\$ 911,000	\$ 735,723	\$ -	\$ 607,333	81%	15
TOTAL CAPITAL EXPENDITURE	\$ 4,864,695	\$ 2,142,377	\$ 125,905	\$ 3,243,129	44%	
Proceeds from Disposal of Assets - Plant	\$ 585,000	\$ 492,415		\$ 390,000	84%	10
Proceeds from Disposal of Assets - Housing	\$ 340,925	\$ -		\$ 227,283	0%	
SUB TOTAL - CAPITAL	\$ (889,847)	\$ (504,664)		\$ (1,066,781)	57%	

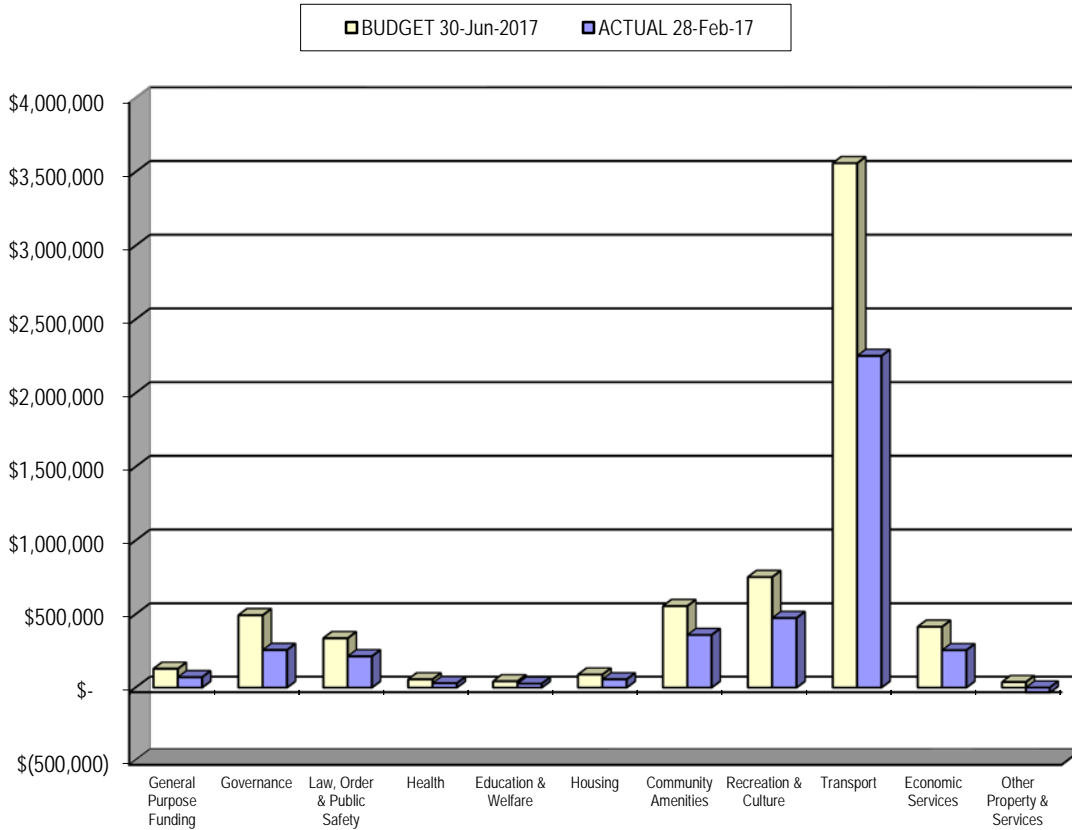


	BUDGET 30-Jun-17	ACTUAL 28-Feb-17	Order Value 28-Feb-17	Year-to-Date Budget	% of Annual Budget 67%	Further Info On Page
FINANCING ACTIVITIES						
Repayment of Loans (Principle)	\$ (84,077)	\$ (55,009)		\$ (56,051)	65%	
Self Supporting Loan Payment	\$ (1,000)	\$ -		\$ (667)	0%	
Self Supporting Loan Principle Income	\$ 9,814	\$ 5,550		\$ 6,543	57%	
FUND TRANSFERS						
Transfer from Reserves	\$ 731,966	\$ 340,063		\$ 487,977	46%	8
Transfer to Reserves	\$ (576,003)	\$ (187,744)		\$ (384,002)	33%	8
Interest Transferred to Reserves	\$ (41,263)	\$ (22,656)		\$ (27,508)	55%	8
SUB TOTAL - FINANCING ACTIVITIES	\$ 39,437	\$ 80,204		\$ 26,292		
SURPLUS/(DEFICIT) 1 JULY						
Provision for AL & LSL & SL	\$ (534,748)	\$ (833,374)				
Deferred Rates	\$ (265,342)					
Accrued Wages	\$ 4,191					
SURPLUS/(DEFICIT)	\$ 0	\$ 798,299	\$ 186,233			
SURPLUS/(DEFICIT) Represented by:						
Cash on Hand & At Bank	\$ 200,000	\$ 754,254				
Rates Debtors	\$ 100,000	\$ 229,205				
Other Debtors	\$ 20,000	\$ 98,581				
Stock on Hand (Fuel & Materials)	\$ 30,000	\$ 39,974				
Sundry Creditors	\$ (150,000)	\$ (58,372)				
Provisions (AL, LSL & SL)	\$ (200,000)	\$ (265,342)				
SURPLUS/(DEFICIT)	\$ -	\$ 798,299				

Operating Revenue



Operating Expenditure

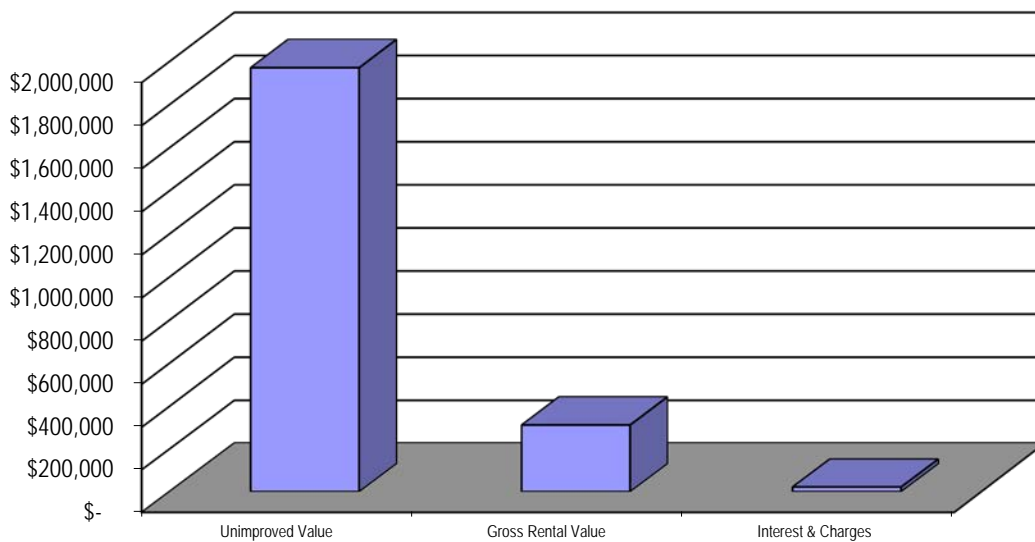


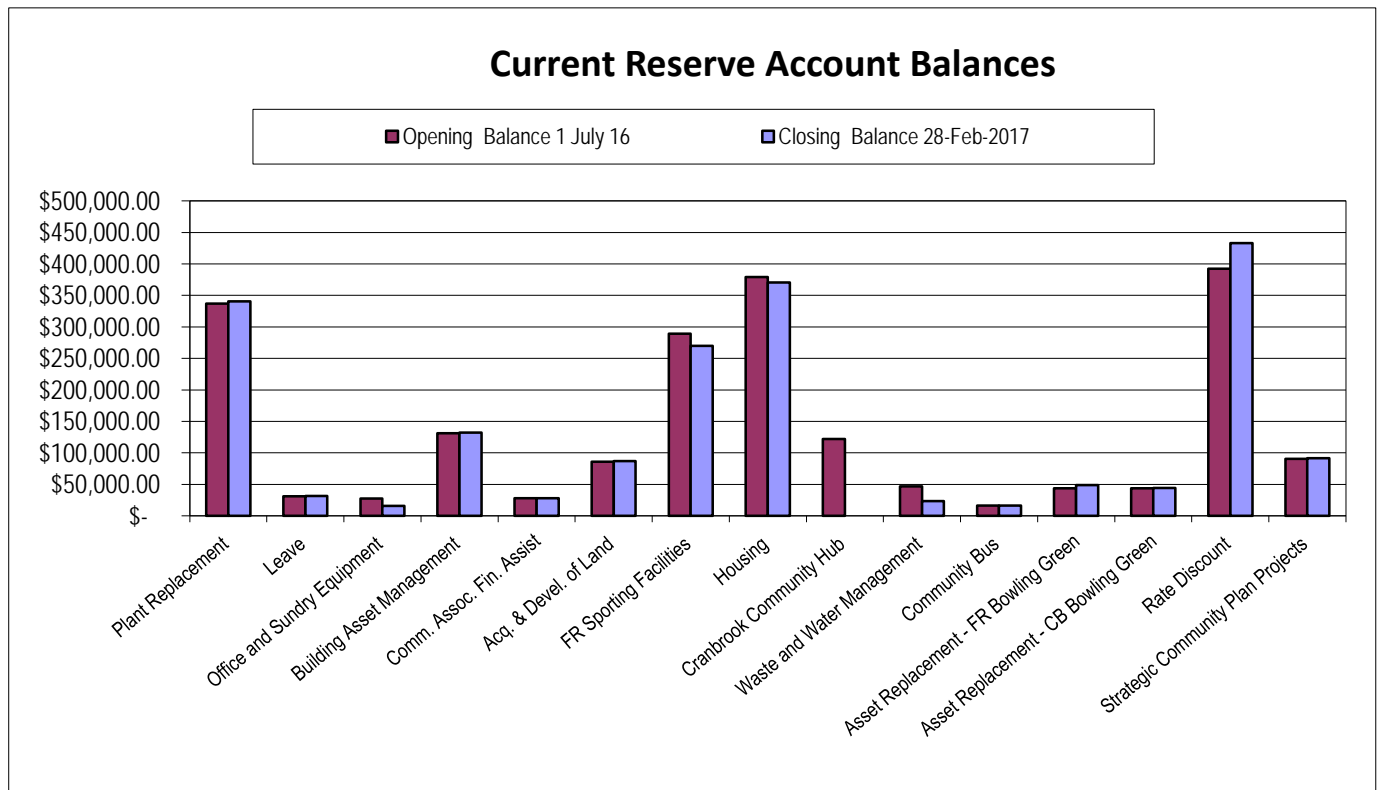
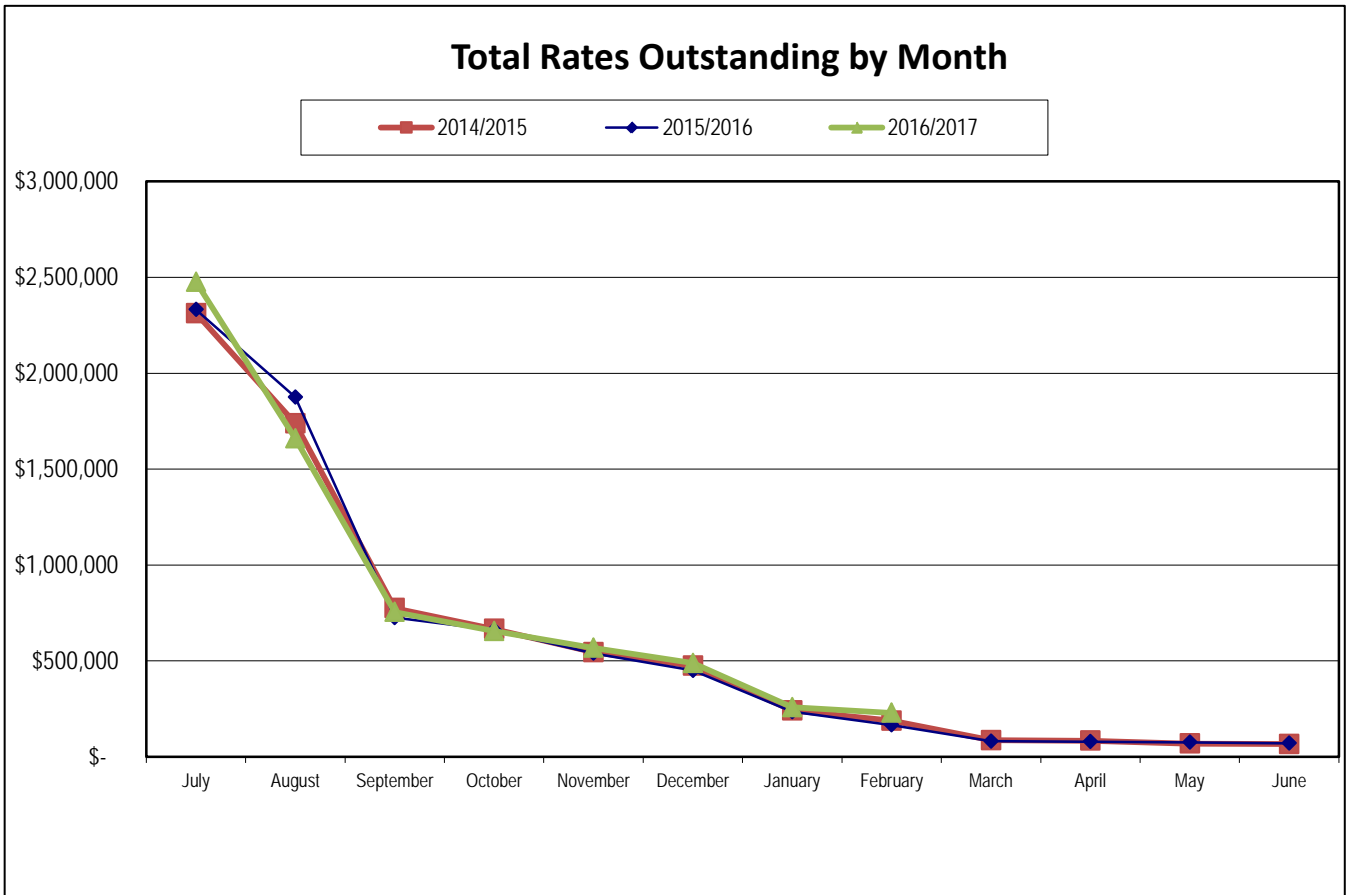


RATING INFORMATION
for the period ending 28 February 2017

	BUDGET 30-Jun-2017	ACTUAL 28-Feb-2017	Percentage of Rates Raised
Unimproved Value	\$ 1,971,347	\$ 1,971,347	85.50%
Gross Rental Value	\$ 312,947	\$ 312,947	13.57%
Interest & Charges	\$ 23,500	\$ 21,459	0.93%
Sub-total	\$ 2,307,794	\$ 2,305,753	100%
Rates o/s from prior years (1st July)	\$ 65,000	\$ 70,550	
Refuse Collection charges	\$ 71,417	\$ 71,736	
ESL Charges	\$ 58,548	\$ 58,140	
Total Rate Debtors Receivable	\$ 2,502,759	\$ 2,506,179	
less Rates paid	\$ (2,437,759)	\$ 2,276,974	
less Rates written off	\$ (500)	\$ (113)	
Rates Outstanding including	\$ 64,500	\$ 229,205	9.1%
Instalments Owing		\$ 103,284	

Break-up of Rates Revenue







Shire of Cranbrook
Monthly Financial Statements

SCHEDULE OF ACCOUNTS
for the period ending 28 February 2017

Reserve Description	Opening Balance 1 July 16	Interest earned	Transfer to Muni	Transfer to Reserve	Closing Balance 28-Feb-2017
Plant Replacement	\$ 336,780.02	\$ 3,814.42			\$ 340,594.44
Leave	\$ 31,007.33	\$ 351.19			\$ 31,358.52
Office and Sundry Equipment	\$ 27,332.32	\$ 254.94	\$ 11,690		\$ 15,897.26
Building Asset Management	\$ 130,924.71	\$ 1,482.87			\$ 132,407.58
Comm. Assoc. Fin. Assist	\$ 27,898.10	\$ 315.98			\$ 28,214.08
Acq. & Devel. of Land	\$ 86,086.64	\$ 975.01			\$ 87,061.65
FR Sporting Facilities	\$ 289,092.18	\$ 3,170.29	\$ 22,250		\$ 270,012.47
Housing	\$ 379,284.14	\$ 4,234.53	\$ 13,112		\$ 370,406.67
Cranbrook Community Hub	\$ 121,888.69	\$ 807.02	\$ 122,696		\$ -
Waste and Water Management	\$ 46,867.84	\$ 419.51	\$ 23,815		\$ 23,472.35
Community Bus	\$ 16,134.09	\$ 182.75			\$ 16,316.84
Asset Replacement - FR Bowling Green	\$ 43,536.93	\$ 516.48		\$ 5,000	\$ 49,053.41
Asset Replacement - CB Bowling Green	\$ 43,562.48	\$ 493.38			\$ 44,055.86
Rate Discount	\$ 392,316.20	\$ 4,612.82	\$ 146,500	\$ 182,744	\$ 433,173.02
Strategic Community Plan Projects	\$ 90,459.86	\$ 1,024.57			\$ 91,484.43
Totals	\$ 2,063,171.53	\$ 22,655.76	\$ 340,062.71	\$ 187,744.00	\$ 1,933,508.58

Notes:	Unrestricted	Restricted	Trust	Total Amount	Financial Institution	Interest Rate	Maturity Date
Cash Deposits							
Municipal Bank Account	\$ 442,253	\$ -	\$ -	\$ 442,253	Bendigo	0.00%	At Call
Easy-Saver Savings Account - Municipal	\$ 304,486	\$ -	\$ -	\$ 304,486	Bendigo	1.25%	At Call
Trust Bank Account	\$ -	\$ -	\$ 6,910	\$ 6,910	Bendigo	0.00%	At Call
Cash On Hand	\$ 500	\$ -	\$ -	\$ 500	N/A	0.00%	On Hand
Easy-Saver Savings Account - Reserves	\$ -	\$ 619,039	\$ -	\$ 619,039	Bendigo	1.25%	At Call
Term Deposits							
Term Deposit Account - Reserves	\$ -	\$ 1,314,469	\$ -	\$ 1,314,469	Bendigo	2.10%	28-May-17
Total	\$ 747,239	\$ 1,933,509	\$ 6,910	\$ 2,687,657			

Variance Reporting Requirement

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each month's financial statements. The information contained within the 'Statement of Financial Performance' and the 'Municipal Fund Summary' on pages 2 & 3 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances."

The Shire of Cranbrook's policy 4.1, 'Defining Material Variances' is as follows:

"When dividing the actual figures with the annual budget figure, a variance of plus or minus 10% of the percentage of the year elapsed will be reported. In addition, a variance must be greater than \$1,000 to be reported.

Example 1: At the end of August (2 of 12 months or 16.7% of the year elapsed) any percentage (when dividing the actual budget) of less than 6.7% and greater than 26.7% will be reported.

Example 2: At the end of December (6 of 12 months or 50% of the year elapsed) any percentage (when dividing the actual figure by the annual budget) of less than 40% and greater than 60% will be reported."

Material Variances for the Month

OPERATING INCOME

1 General Purpose Funding

Revenue received for this program is very high (90%) due to property rates being recognised as revenue when they are raised and not when they are paid.

2 Health

Revenue received for this program is very low (2%) due to having received little to no income for this program at this stage of the year.

3 Education & Welfare

Revenue received for this program is slightly high (79%) due to having received the majority of budgeted income already

4 Housing

Revenue received for this program is low (36%) mainly due to the profit on the sale of houses not being recognised as yet due to no sale of staff housing as yet.

5 Community Amenities

Revenue received for this program is high (89%) mainly due to rubbish collection charges being recognised as revenue when they are raised and not when they are paid, in the same way as property rates.

6 Transport

Revenue received for this program is slightly low (46%) mainly due to the WANDRRA funding not received as yet.

7 Economic Services

Revenue received for this program is slightly low (54%) mainly due to some projects having reduced income at this stage.

OPERATING EXPENSES

1 General Purpose Funding

Expenditure for this program is slightly low (55%) mainly due to our main valuation expense not being incurred as yet.

2 Governance

Expenditure for this program is slightly low (52%) mainly due to integrated planning expenses not being incurred as yet.

3 Health

Expenditure for this program is slightly low (53%) mainly due to our Environmental Health Officers expenses being lower than budgeted for this time of the year.

4 Other Property & Services

Expenditure for this program is very low (-91%) this is mainly due to overheads being overallocated, this is a timing issue and is continually monitored during the year.

Public Works Overheads (PWO) is expenditure incurred as the result of the use of direct labour. This includes sick leave, staff training, housing allowance etc. This expenditure is allocated to PWO accounts and then distributed directly to individual jobs through the payroll system as an overhead on the hours completed by the works crew on specific projects.

Plant Operation Costs (POC) is expenditure incurred in the maintenance and operation of plant. This includes fuel, parts, tyres and repairs. This expenditure is allocated to POC accounts and then distributed directly to individual jobs as each plant item is utilised on each job.



PLANT REPLACEMENT DETAILS
for the period ending 28 February 2017

Plant Item	Rego	PURCHASE PRICE		TRADE-IN AMOUNT		NET COST		
		Budget	Actual	Budget	Actual	Budget	Actual	Surplus/(Deficit)
Passenger Vehicles								
Governance								
CEO Vehicle	CB1	\$ 43,000	\$ 41,880	\$ 39,000	\$ 38,061	\$ 4,000	\$ 3,818	\$ 182
CEO Vehicle	CB1	\$ 43,000	\$ 41,880	\$ 39,000	\$ 38,061	\$ 4,000	\$ 3,819	\$ 181
MFA Vehicle	CB01	\$ 36,500	\$ 37,070	\$ 32,500	\$ 32,752	\$ 4,000	\$ 4,318	\$ (318)
MFA Vehicle	CB01	\$ 36,500		\$ 32,500		\$ 4,000		
MECD Vehicle	CB07	\$ -		\$ 35,000	\$ 31,591	\$ (35,000)	\$ (31,591)	\$ (3,409)
		\$ 159,000	\$ 120,830	\$ 178,000	\$ 140,466	\$ (19,000)	\$ (19,636)	
Other Property & Services								
MOW Vehicle	CB00	\$ 36,500	\$ 37,440	\$ 32,500	\$ 33,122	\$ 4,000	\$ 4,318	\$ (318)
MOW Vehicle	CB00	\$ 36,500		\$ 32,500		\$ 4,000	\$ -	
WS Vehicle	CB06	\$ 38,000	\$ 37,033	\$ 33,000	\$ 32,273	\$ 5,000	\$ 4,760	\$ 240
WS Vehicle	CB06	\$ 38,000	\$ 37,096	\$ 33,000	\$ 32,778	\$ 5,000	\$ 4,318	\$ 682
Ranger Vehicle	CB08	\$ 30,000	\$ 33,454	\$ 23,000	\$ 21,364	\$ 7,000	\$ 12,090	\$ (5,090)
Construction Vehicle	CB05	\$ 35,000	\$ 32,985	\$ 27,000	\$ 25,273	\$ 8,000	\$ 7,712	\$ 288
Gardener Vehicle	007FR	\$ 30,000	\$ 28,122	\$ 23,000	\$ 22,091	\$ 7,000	\$ 6,031	\$ 969
Leading Hand Gardens	CB04	\$ 31,000	\$ 30,333	\$ 23,000	\$ 22,549	\$ 8,000	\$ 7,784	\$ 216
		\$ 275,000	\$ 236,463	\$ 227,000	\$ 189,449	\$ 48,000	\$ 47,014	
Heavy Plant & Equipment								
Other Property & Services								
Caterpillar 432 Backhoe	CB4500	\$ 205,000	\$ 203,586	\$ 65,000	\$ 52,500	\$ 140,000	\$ 151,086	\$ (11,086)
Caterpillar 12M Grader	CB584	\$ 345,000	\$ 294,672	\$ 115,000	\$ 110,000	\$ 230,000	\$ 184,672	\$ 45,328
		\$ 550,000	\$ 498,258	\$ 180,000	\$ 162,500	\$ 370,000	\$ 335,758	
Grand Total		\$ 984,000	\$ 855,551.91	\$ 585,000	\$ 492,415	\$ 399,000	\$ 363,137.10	\$ 27,863



Monthly Financial Statements
STATEMENT OF CAPITAL REVENUE AND EXPENDITURE

for the period ending 28 February 2017

	RESP OFFICER	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
04 GOVERNANCE						
042 Governance - General - Capital Expenditure						
042201	Capital Expense - Major Software Purchases	MFA	10,500	\$ 2,121	\$ 8,308	20%
042204	Capital Expense - Major Office Equipment	MFA	12,000	\$ 11,690	\$ -	97%
042210	Capital Expense - Major Building Maintenance	MFA	16,000	\$ -	\$ -	0%
042212	Capital Expense - Admin Vehicles	MOW	159,000	\$ 120,830	\$ -	76%
042 Total Governance - General - Capital Expenditure			\$ 197,500	\$ 134,640	\$ 8,308	68%
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE						
			\$ 197,500	\$ 134,640	\$ 8,308	68%
04 TOTAL GOVERNANCE - CAPITAL REVENUE						
			\$ -	\$ -	\$ -	0%
05 LAW ORDER & PUBLIC SAFETY						
051 Fire Prevention - Capital Expenditure						
051201	Capital Expense - ESL Broadacre Unit	ESRO	369,400	\$ -	\$ -	0%
051 Total Fire Prevention - Capital Expenditure			\$ 369,400	\$ -	\$ -	0%
051 Fire Prevention - Capital Revenue						
051300	Capital Revenue - ESL Broadacre Capital Grant	ESRO	369,400	\$ -		0%
051 Fire Prevention - Capital Revenue			\$ 369,400	\$ -	\$ -	0%
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE						
			\$ 369,400	\$ -	\$ -	
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE						
			\$ 369,400	\$ -	\$ -	0%
08 EDUCATION & WELFARE						
086 Other Welfare - Capital Expenditure						
086200	Capital Expense - Men's Shed Purchase	MFA	53,000	\$ 51,429	\$ -	97%
086201	Capital Expense - Men's Shed Improvements	CEO	6,218	\$ 6,218	\$ -	100%
086 Total Other Welfare - Capital Expenditure			\$ 59,218	\$ 57,647	\$ -	97%

	RESP OFFICER	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
086 Other Welfare - Capital Revenue						
086300	Capital Revenue - Men's Shed Purchase	MFA	26,500	\$ 26,500	100%	
086301	Capital Revenue - Men's Shed Improvements	MFA	6,218	\$ 6,218	100%	
085 Total Other Welfare - Capital Revenue			\$ 32,718	\$ 32,718	\$ -	100%
08 TOTAL EDUCATION & WELFARE - CAPITAL EXPENDITURE						
			\$ 59,218	\$ 57,647	\$ -	
08 TOTAL EDUCATION & WELFARE - CAPITAL REVENUE						
			\$ 32,718	\$ 32,718	\$ -	100%
09 HOUSING						
091 Staff Housing - Capital Expenditure						
091202	Capital Expense - Staff Housing Major Maintenance	MFA	13,112	\$ 13,112	\$ -	100%
091 Total Staff Housing - Capital Expenditure			\$ 13,112	\$ 13,112	\$ -	100%
09 TOTAL HOUSING - CAPITAL EXPENDITURE						
			\$ 13,112	\$ 13,112	\$ -	100%
09 TOTAL HOUSING - CAPITAL REVENUE						
			\$ -	\$ -	\$ -	0%
10 COMMUNITY AMENITIES						
102 Sanitation - Other - Capital Expenditure						
102200	Capital Expense - Waste Site Upgrade	MOW	7,000	\$ 3,135	\$ -	45%
102 Total Sanitation - Other - Capital Expenditure			\$ 7,000	\$ 3,135	\$ -	45%
107 Other Community Amenities - Capital Expenditure						
107207	Capital Expense - Aged Care Development	CEO	451,653	\$ 351,360	\$ -	78%
107 Total Other Community Amenities - Capital Expenditure			\$ 451,653	\$ 351,360	\$ -	78%
107 Other Community Amenities - Capital Revenue						
107301	Capital Revenue - Grant for Aged Care Development	CEO	451,653	\$ 351,360		78%
107 Total Other Community Amenities - Capital Revenue			\$ 451,653	\$ 351,360	\$ -	78%
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE						
			\$ 458,653	\$ 354,494	\$ -	77%
10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE						
			\$ 451,653	\$ 351,360	\$ -	78%

	RESP OFFICER	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%
11 RECREATION & CULTURE					
111 Public Halls & Civic Centres - Capital Expenditure					
111200	MFA	8,500	\$ -	\$ -	0%
111205	MFA	3,500	\$ -	\$ -	0%
111206	MFA	-	\$ -	\$ -	0%
111208	CEO	900,000	\$ 249,321	\$ -	28%
111209	ESRO	400,000	\$ -	\$ -	0%
111 Total Public Halls & Civic Centres - Capital Expenditure		\$ 1,312,000	\$ 249,321	\$ -	19%
111 Public Halls & Civic Centres - Capital Revenue					
111300	CEO	450,000	\$ -		0%
111301	ESRO	400,000	\$ -		0%
111 Total Public Halls & Civic Centres - Capital Revenue		\$ 850,000	\$ -	\$ -	0%
113 Other Recreation & Sport - Capital Expenditure					
113223	MOW	23,815	\$ 23,815	\$ -	100%
113225	ESRO	50,000	\$ -	\$ -	0%
113 Total Other Recreation & Sport - Capital Expenditure		\$ 73,815	\$ 23,815	\$ -	32%
113 Other Recreation & Sport - Capital Revenue					
113320	ESRO	-	\$ -		0%
113321	ESRO	-	\$ -		0%
113 Total Other Recreation & Sport - Capital Revenue		\$ -	\$ -	\$ -	0%
116 Other Culture - Capital Expenditure					
116202	CEO	5,255	\$ 5,255	\$ -	100%
116 Total Other Culture - Capital Expenditure		\$ 5,255	\$ 5,255	\$ -	100%
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE		\$ 1,391,070	\$ 278,392	\$ -	20%
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE		\$ 850,000	\$ -	\$ -	0%

	RESP OFFICER	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
<u>121201 Capital Expense - Regional Road Group Construction</u>						
RG531	Cranbrook Frankland Road	MOW	250,000	\$ 28,091	\$ 98,953	11%
RG523	Wingebellup Road	MOW	78,000	\$ 7,696	\$ -	10%
RG560	Kojonup Frankland Road	MOW	201,000	\$ 132,526	\$ -	66%
RG003	Salt River Road	MOW	255,000	\$ 165,447	\$ 5,101	65%
RG532	Frankland Rocky Gully Road	MOW	225,000	\$ 177,849	\$ 13,543	79%
<u>Sub Total - Capital Expense - Regional Road Group Construction</u>			\$ 1,009,000	\$ 511,609	\$ 117,598	51%
<u>121203 Capital Expense - Roads to Recovery Construction</u>						
AU047	Boyup Brook/Cranbrook Road	MOW	243,975	\$ 30,092	\$ -	12%
AU026	Glover Street	MOW	31,435	\$ 19,872	\$ -	63%
AU033	Poison Hill/ Kojonup/Frankland Road	MOW	70,000	\$ 6,796	\$ -	10%
AU002	Ballochmyle Road	MOW	110,331	\$ -	\$ -	0%
<u>Sub Total - Capital Expense - Roads to Recovery Construction</u>			\$ 455,741	\$ 56,759	\$ -	12%
121 Total Streets Roads Bridges & Depot Construction - Capital Expenditure			\$ 1,464,741	\$ 568,369	\$ 117,598	39%
121 Streets Roads Bridges & Depot Construction - Capital Revenue						
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	672,667	\$ 269,067		40%
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	672,484	\$ 492,153		73%
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue			\$ 1,345,151	\$ 761,220	\$ -	57%
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE			\$ 1,464,741	\$ 568,369	\$ 117,598	39%
12 TOTAL TRANSPORT - CAPITAL REVENUE			\$ 1,345,151	\$ 761,220	\$ -	57%
14 OTHER PROPERTY & SERVICES						
143 Plant Operation Costs - Capital Expenditure						
143200	Capital Expense - Works Passenger Vehicles	MOW	275,000	\$ 236,463	\$ -	86%
143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	550,000	\$ 498,258	\$ -	91%
143 Total Plant Operation Costs - Capital Expenditure			\$ 825,000	\$ 734,722	\$ -	89%
147 Unclassified - Capital Expenditure						
147200	Capital Expense - Subdivision Expenses	CEO	74,000	\$ -	\$ -	0%
147201	Capital Expense - Purchase of Land	CEO	12,000	\$ 1,001	\$ -	8%
147 Total Unclassified - Capital Expenditure			\$ 86,000	\$ 1,001	\$ -	1%

	RESP OFFICER	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE		\$ 911,000	\$ 735,723	\$ -	81%
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE		\$ -	\$ -	\$ -	0%
TOTAL CAPITAL EXPENDITURE		\$ 4,864,694	\$ 2,142,377	\$ 125,905	
TOTAL CAPITAL REVENUE		\$ 3,048,922	\$ 1,145,298	\$ -	

STATEMENT OF OPERATING REVENUE AND EXPENDITURE
for the period ending 28 February 2017

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
03 GENERAL PURPOSE FUNDING						
031 Rate Revenue - Operating Expenditure						
031000	Expense - Administration Allocation Rates	MFA	106,811	64,717	-	61%
031002	Expense - Valuation Expenses	MFA	10,000	599	-	6%
031003	Expense - Title Searches	MFA	200	99	-	50%
031004	Expense - Debt Collection	MFA	10,000	4,070	-	41%
031006	Expense - Rates Incentive Prize	MFA	1,000	1,000	-	100%
031 Total Rate Revenue - Operating Expenditure			\$ 128,011	\$ 70,485	\$ -	55%
031 Rate Revenue - Operating Revenue						
031100	Revenue - General Rates Levied	MFA	2,284,294	2,284,294		100%
031101	Revenue - Ex-Gratia Rates	MFA	28,713	28,713		100%
031102	Revenue - Penalty Interest Raised on Rates	MFA	12,000	10,940		91%
031103	Revenue - Rates Written-off	MFA	(500)	(113)		23%
031104	Revenue - Reimbursement of Debt Collection	MFA	10,000	4,361		44%
031105	Revenue - Rates Instalment Interest	MFA	9,000	8,518		95%
031106	Revenue - Rates Administration Charges	MFA	2,500	2,000		80%
031107	Revenue - Rate Enquiries	MFA	1,500	615		41%
031108	Revenue - Interim Rates	MFA	(2,000)	(1,927)		96%
031 Total Rate Revenue - Operating Revenue			\$ 2,345,507	\$ 2,337,401	\$ -	100%
032 Other General Purpose Funding - Operating Expenditure						
032000	Expense - Administration Allocation GFP	MFA	1,101	667	-	61%
032001	Expense - Other Grant Expenses	MFA	200	-	-	0%
032 Total Other General Purpose Funding - Operating Expenditure			\$ 1,301	\$ 667	\$ -	51%
032 Other General Purpose Funding - Operating Revenue						
032100	Revenue - Financial Assistance Grant	MFA	672,108	501,311		75%
032101	Revenue - Local Roads Grant	MFA	604,883	454,163		75%
032102	Revenue - Municipal Interest	MFA	5,500	4,486		82%
032103	Revenue - Reserves Interest	MFA	41,263	22,659		55%
032104	Revenue - Dividends/Other Interest	MFA	2,600	2,624		101%
032105	Revenue - Sundry Debtor Interest	MFA	200	247		123%
032 Total Other General Purpose Funding - Operating Revenue			\$ 1,326,554	\$ 985,489	\$ -	74%
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE			\$ 129,312	\$ 71,152	\$ -	55%
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE			\$ 3,672,061	\$ 3,322,890	\$ -	90%
04 GOVERNANCE						
041 Members Of Council - Operating Expenditure						
041000	Expense - Administration Allocation Governance	MFA	255,466	154,786	-	61%
041001	Expense - Members Travel Expenses	CEO	500	-	-	0%
041002	Expense - Members Conference Exp	CEO	7,500	5,118	-	68%
041004	Expense - President's Allowance	CEO	6,000	3,000	-	50%
041005	Expense - Receptions & Civic Functions	CEO	12,000	7,263	99	61%
041006	Expense - Members Insurance	MFA	7,100	7,080	-	100%
041007	Expense - Members Subscriptions	MFA	14,330	14,194	-	99%
041008	Expense - Members Telecommunication Allowance	CEO	6,000	2,779	-	46%
041009	Expense - Members Meeting Allowance	CEO	50,000	25,000	-	50%

		Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%
041010	Expense - Members Advertising Exp	CEO	1,000	478	325	48%
041012	Expense - Members Other Sundry Items	CEO	1,000	540	-	54%
041013	Expense - Audit Fees	MFA	20,000	12,840	-	64%
041016	Expense - Deputy President's Allowance	CEO	1,500	750	-	50%
041017	Expense - Members Training	CEO	4,000	50	-	1%
041018	Expense - Integrated Planning + Reporting	CEO	32,000	-	-	0%
041019	Expense - Asset Revaluations	MFA	10,000	4,200	-	42%
041020	Expense - VROC Expenses	CEO	15,000	6,387	-	43%
041021	Expense - Professional Services	CEO	50,000	13,020	-	26%
041 Total Members Of Council - Operating Expenditure			\$ 493,396	\$ 257,484	\$ 424	52%
041 Members Of Council - Operating Revenue						
041102	Revenue - Members Reimbursements	MFA	200	-	-	0%
041103	Revenue - Sale of Used Equipment	MFA	200	-	-	0%
041 Total Members Of Council - Operating Revenue			\$ 400	\$ -	\$ -	0%
042 Governance - General - Operating Expenditure						
042000	Expense - Depreciation Administration	MFA	115,874	61,823	-	53%
042001	Expense - Admin Building Expenses	MFA	28,500	21,655	130	76%
042003	Expense - Admin Workers Compensation Premium	MFA	20,700	20,648	-	100%
042004	Expense - Office Equipment Maintenance	MFA	7,000	3,845	-	55%
042005	Expense - Computer Equipment Maintenance	MFA	42,000	37,858	1,850	90%
042006	Expense - Admin Telephone	MFA	14,500	8,469	-	58%
042007	Expense - CEO Expense Account	CEO	5,000	1,562	-	31%
042008	Expense - Admin Legal Expenses	CEO	10,000	9,673	-	97%
042009	Expense - Admin Staff Training	MFA	18,000	1,969	2,784	11%
042010	Expense - Admin Printing & Stationery	MFA	9,000	4,804	430	53%
042011	Expense - Fringe Benefits Tax	MFA	14,500	10,680	-	74%
042012	Expense - Admin Conference Exp	MFA	3,000	-	-	0%
042013	Expense - Admin Staff Uniform	MFA	4,500	225	597	5%
042015	Expense - Admin Insurance Premium	MFA	22,000	21,449	-	97%
042016	Expense - Admin Subscriptions	MFA	1,485	1,385	-	93%
042017	Expense - Admin Advertising	MFA	3,000	861	-	29%
042018	Expense - Admin Postage & Freight	MFA	3,300	2,399	-	73%
042019	Expense - Bank Charges	MFA	5,000	4,013	-	80%
042020	Expense - Admin Vehicle Expenses	MFA	16,000	7,648	-	48%
042021	Expense - Unders & Overs	MFA	1	(1)	-	-81%
042022	Expense - Other Admin Office Exp	MFA	2,000	114	-	6%
042024	Expense - Loss on Sale of Assets Admin	MFA	3,000	317	-	11%
042051	Expense - Admin Housing Allowance	MFA	15,000	8,288	-	55%
042052	Expense - Admin Employee Expenses	MFA	724,785	428,775	-	59%
042053	Expense - HR Expenses	MFA	6,000	2,375	-	40%
042055	Expense - Admin Computers	MFA	5,500	5,435	-	99%
042057	Expense - Desks/Chairs/Office Equipment	MFA	1,500	913	-	61%
042050	Expense - Administration Costs Allocated	MFA	(1,101,145)	(667,181)	-	61%
042 Total Governance - General - Operating Expenditure			\$ -	\$ -	\$ 5,791	0%
042 Governance - General - Operating Revenue						
042101	Revenue - Admin Reimbursements	MFA	5,500	2,669	-	49%
042102	Revenue - Photocopying Charges	MFA	800	145	-	18%
042103	Revenue - Secretarial / Other Charges	MFA	150	81	-	54%
042108	Revenue - Profit on Sale of Assets Admin	MFA	-	2,588	-	100%
042109	Revenue - Property Insurance Reimbursements	MFA	500	-	-	0%
042 Total Governance - General - Operating Revenue			\$ 6,950	\$ 5,483	\$ -	79%

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE		\$ 493,396	\$ 257,484	\$ 6,215	52%
04 TOTAL GOVERNANCE - OPERATING REVENUE		\$ 7,350	\$ 5,483	\$ -	75%
05 LAW, ORDER & PUBLIC SAFETY					
051 Fire Prevention (ESL) - Operating Expenditure					
051002 Expense - ESL Maintenance Vehicles & Trailers	ESRO	18,000	17,327	-	96%
051003 Expense - ESL Maintenance Plant & Equipment	ESRO	302	302	-	100%
051004 Expense - ESL Maintenance Land & Buildings	ESRO	800	604	-	76%
051005 Expense - ESL Clothing & Accessories	ESRO	4,269	4,343	-	102%
051006 Expense - ESL Utilities, Rates & Taxes	ESRO	1,800	1,678	-	93%
051007 Expense - ESL Other Goods & Services	ESRO	9,500	9,573	58	101%
051008 Expense - ESL Insurances - Fire Prevention	MFA	19,343	19,343	-	100%
051 Total Fire Prevention (ESL) - Operating Expenditure		\$ 54,014	\$ 53,171	\$ 58	98%
051 Fire Prevention (ESL) - Operating Revenue					
051100 Revenue - ESL Grant	ESRO	39,750	27,166	-	68%
051101 Revenue - ESL Collection Fee	MFA	4,000	4,000	-	100%
051 Total Fire Prevention (ESL) - Operating Revenue		\$ 43,750	\$ 31,166	\$ -	71%
051 Fire Prevention (Council) - Operating Expenditure					
051009 Expense - Administration Allocation Fire Prevention	MFA	64,968	39,364	-	61%
051010 Expense - Fire Prevention (Council)	MOW	15,000	13,438	-	90%
051011 Expense - Fire Maps (Council)	ESRO	27,991	9,964	2,244	36%
051012 Expense - Depreciation Fire Prevention	MFA	104,837	71,501	-	68%
051 Total Fire Prevention (Council) - Operating Expenditure		\$ 212,796	\$ 134,267	\$ 2,244	63%
051 Fire Prevention (Council) - Operating Revenue					
051104 Revenue - Sale of Fire Maps	MFA	1,000	-	-	0%
051 Total Fire Prevention (Council) - Operating Revenue		\$ 1,000	\$ -	\$ -	0%
052 Animal Control - Operating Expenditure					
052000 Expense - Administration Allocation Animal Control	MFA	13,214	8,006	-	61%
052001 Expense - Pound Maintenance	MOW	500	484	-	97%
052002 Expense - Animal Control	MOW	25,000	13,251	-	53%
052 Total Animal Control - Operating Expenditure		\$ 38,714	\$ 21,741	\$ -	56%
052 Animal Control - Operating Revenue					
052100 Revenue - Fines & Penalties Animal Control	MFA	1,000	-	-	0%
052101 Revenue - Dog Registration Fees	MFA	5,000	3,601	-	72%
052102 Revenue - Impounding Fees	MFA	500	320	-	64%
052103 Revenue - Cat Registration Fees	MFA	500	390	-	78%
052 Total Animal Control - Operating Revenue		\$ 7,000	\$ 4,311	\$ -	62%
053 Other Law, Order & Public Safety - Operating Expenditure					
053001 Expense - Local Laws	CEO	4,000	590	-	15%
053002 Expense - Community Safety	MFA	2,500	1,402	12	56%
053003 Expense - Administration Allocation Other Law Orde	MFA	5,506	3,336	-	61%
053004 Expense - Emergency Signage	ESRO	4,669	-	-	0%
053005 Expense - Emergency Services Community Preparedi	ESRO	15,000	-	-	0%
053 Total Other Law, Order & Public Safety - Operating Expendit		\$ 31,676	\$ 5,328	\$ 12	17%
053 Other Law, Order & Public Safety - Operating Revenue					
053103 Revenue - Infringements	MFA	50	250	-	500%
053104 Revenue - Funding for Emergency Services Communi	ESRO	5,000	-	-	0%
053 Total Other Law, Order & Public Safety - Operating Revenue		\$ 5,050	\$ 250	\$ -	5%

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE		\$ 337,200	\$ 214,507	\$ 2,314	64%	
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE		\$ 56,800	\$ 35,727	\$ -	63%	
07 HEALTH						
074 Preventative Services - Administration & Inspection - Operating Expenditure						
074000	Expense - Administration Allocation Preventative Ser	MFA	8,809	5,337	-	61%
074001	Expense - Contract EHO	CEO	20,000	5,043	-	25%
074002	Expense - Control Expenses Other	CEO	500	450	-	90%
074 Total Preventative Services - Administration & Inspection - C			\$ 29,309	\$ 10,831	\$ -	37%
074 Preventative Services - Administration & Inspection - Operating Revenue						
074102	Revenue - Septic Tank Inspection Fees	MFA	400	-	-	0%
074103	Revenue - Offensive Trade Licences	MFA	900	-	-	0%
074 Total Preventative Services - Administration & Inspection - C			\$ 1,300	\$ -	\$ -	0%
075 Preventative Services - Pest Control - Operating Expenditure						
075000	Expense - Mosquito Control	MOW	9,660	9,660	-	100%
075 Total Preventative Services - Pest Control - Operating Expen			\$ 9,660	\$ 9,660	\$ -	100%
077 Other Health - Operating Expenditure						
077000	Expense - Administration Allocation Other Health	MFA	8,809	5,337	-	61%
077001	Expense - Doctors Surgery Operating	MFA	1,000	700	-	70%
077002	Expense - Community Educational Courses (eg Drug	MFA	-	-	-	0%
077004	Expense - Frankland River Medical Service	CEO	7,800	3,300	-	42%
077 Total Other Health - Operating Expenditure			\$ 17,609	\$ 9,337	\$ -	53%
077 Other Health - Operating Revenue						
077100	Revenue - Food Act Registration	MFA	50	100	-	200%
077101	Revenue - Donation to FR Medical Service	CEO	3,900	-	-	0%
077 Total Other Health - Operating Revenue			\$ 3,950	\$ 100	\$ -	
07 TOTAL HEALTH - OPERATING EXPENDITURE			\$ 56,578	\$ 29,828	\$ -	53%
07 TOTAL HEALTH - OPERATING REVENUE			\$ 5,250	\$ 100	\$ -	2%
08 EDUCATION & WELFARE						
082 Other Education - Operating Expenditure						
082000	Expense - Community Education & Support Activitie:	MFA	2,000	327	-	16%
082002	Expense - Community Youth Leadership (Leeuwin)	MFA	2,000	-	-	0%
082003	Expense - Administration Allocation Other Educator	MFA	12,113	7,338	-	61%
082 Total Other Education - Operating Expenditure			\$ 16,113	\$ 7,666	\$ -	48%
082 Other Education - Operating Revenue						
082100	Revenue - Community Education & Support Funding	MFA	1,500	1,000	-	67%
082101	Revenue - Youth	MFA	800	1,000	-	125%
082 Total Other Education - Operating Revenue			\$ 2,300	\$ 2,000	\$ -	87%
084 Aged & Disabled - Senior Activities - Operating Expenditure						
084001	Expense - Seniors Activities	MFA	1,000	612	-	61%
084 Total Aged & Disabled - Senior Activities - Operating Expend			\$ 1,000	\$ 612	\$ -	61%
084 Aged & Disabled - Senior Activities - Operating Revenue						
084100	Revenue - Seniors Activities	MFA	1,000	600	-	60%
084 Total Aged & Disabled - Senior Activities - Operating Revenue			\$ 1,000	\$ 600	\$ -	60%

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
086 Other Welfare - Operating Expenditure						
086000	Expense - Smart Start Program	CEO	20,000	15,000	-	75%
086002	Expense - Donations Other Welfare	CEO	300	-	-	0%
086004	Expense - Administration Allocation Other Welfare	MFA	5,506	3,336	-	61%
086005	Expense - Depreciation Other Welfare	MFA	400	-	-	0%
086 Total Other Welfare - Operating Expenditure			\$ 26,206	\$ 18,336	\$ -	70%
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE						
			\$ 43,317	\$ 26,614	\$ -	61%
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE						
			\$ 3,300	\$ 2,600	\$ -	79%
09 HOUSING						
091 Staff Housing - Operating Expenditure						
091000	Expense - Staff Housing Utilities	MFA	29,000	22,056	143	76%
091003	Expense - Staff Housing Building Maintenance Sched	MFA	20,271	10,866	2,478	54%
091004	Expense - Interest on Loan 75, Currie St Units	MFA	9,854	5,335	-	54%
091005	Expense - Administration Allocation Staff Housing	MFA	11,011	6,672	-	61%
091006	Expense - Interest on Loan 77.1, 46 Edward St - MOV	MFA	11,371	7,817	-	69%
091 Total Staff Housing - Operating Expenditure			\$ 81,508	\$ 52,746	\$ 2,621	65%
091 Staff Housing - Operating Revenue						
091100	Revenue - Staff Housing Rent	MFA	41,938	33,935	-	81%
091101	Revenue - Staff Housing Reimbursements	MFA	5,000	788	-	16%
091104	Revenue - Profit on Sale of Assets Staff Housing	MFA	62,335	-	-	0%
091 Total Staff Housing - Operating Revenue			\$ 109,273	\$ 34,723	\$ -	32%
092 Other Housing - Operating Expenditure						
092000	Expense - Other Housing, GROH 256 Mason St Utiliti	MFA	2,100	1,635	-	78%
092005	Expense - Other Housing, GROH 9 Mason St Building	MFA	2,195	385	350	18%
092009	Expense - Administration Allocation Other Housing	MFA	3,303	2,002	-	61%
092 Total Other Housing - Operating Expenditure			\$ 7,598	\$ 4,022	\$ 350	53%
092 Other Housing - Operating Revenue						
092100	Revenue - 9 Mason St - GROH	MFA	14,640	9,720	-	66%
092 Total Other Housing - Operating Revenue			\$ 14,640	\$ 9,720	\$ -	66%
09 TOTAL HOUSING - OPERATING EXPENDITURE						
			\$ 89,106	\$ 56,768	\$ 2,971	64%
09 TOTAL HOUSING - OPERATING REVENUE						
			\$ 123,913	\$ 44,443	\$ -	36%
10 COMMUNITY AMENITIES						
101 Sanitation - Household Waste - Operating Expenditure						
101000	Expense - Domestic Waste Collection	MOW	31,000	17,743	-	57%
101001	Expense - Recycling Waste Collection	MOW	26,000	15,167	-	58%
101002	Expense - Waste Site Maintenance	MOW	150,000	94,680	-	63%
101003	Expense - Purchase of Bins	MOW	500	488	-	98%
101004	Expense - Drum Muster	MOW	1,500	253	-	17%
101006	Expense - Administration Allocation Household Wast	MFA	27,529	16,680	-	61%
101007	Expense - Depreciation Household Waste	MFA	3,701	2,333	-	63%
Total Sanitation - Household Waste - Operating Expenditure			\$ 240,230	\$ 147,344	\$ -	61%

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
101 Sanitation - Household Waste - Operating Revenue						
101100	Revenue - Recycling Removal Charges	MFA	29,812	29,881	100%	
101101	Revenue - Waste Removal Charges	MFA	41,605	41,855	101%	
101102	Revenue - Sale of Bins	MFA	300	118	39%	
101103	Revenue - Drum Muster	MFA	3,000	-	0%	
101105	Revenue - Sale of Waste Facility Passes	MFA	500	259	52%	
101 Total Sanitation - Household Waste - Operating Revenue			\$ 75,217	\$ 72,114	\$ -	96%
102 Sanitation - Other - Operating Expenditure						
102000	Expense - Administration Allocation Sanitation Other	MFA	2,202	1,334	-	61%
102002	Expense - Street Bins	MOW	15,000	7,743	-	52%
102 Total Sanitation - Other - Operating Expenditure			\$ 17,202	\$ 9,077	\$ -	53%
103 Sewerage - Operating Revenue						
103102	Revenue - Septic Permit Fees	MFA	1,000	-	-	0%
103 Total Sewerage - Operating Revenue			\$ 1,000	\$ -	\$ -	0%
105 Protection Of Environment - Operating Expenditure						
105000	Expense - Administration Allocation Protection Of En	MFA	14,315	8,673	-	61%
105001	Expense - Gillamii Centre Funding	MFA	50,000	50,000	-	100%
105002	Expense - Gillamii Centre Vehicle	MFA	10,164	6,527	-	64%
105 Total Protection Of Environment - Operating Expenditure			\$ 74,479	\$ 65,200	\$ -	88%
105 Protection Of Environment - Operating Revenue						
105101	Revenue - Reimbursements Gillamii Centre	MFA	10,164	6,195	-	61%
105 Total Protection Of Environment - Operating Revenue			\$ 10,164	\$ 6,195	\$ -	61%
106 Town Planning & Regional Development - Operating Expenditure						
106000	Expense - Administration Allocation TP & Regional D	MFA	55,057	33,359	-	61%
106001	Expense - Town Planning Fees	CEO	33,500	32,709	-	98%
106 Total Town Planning & Regional Development - Operating Ex			\$ 88,557	\$ 66,068	\$ -	75%
106 Town Planning & Regional Development - Operating Revenue						
106101	Revenue - Application Fees (Town Planning)	MFA	5,000	3,447	-	69%
106 Total Town Planning & Regional Development - Operating R			\$ 5,000	\$ 3,447	\$ -	69%
107 Other Community Amenities - Operating Expenditure						
107000	Expense - Administration Allocation Other Communi	MFA	24,225	14,678	-	61%
107001	Expense - Public Conveniences	MOW	16,750	11,116	-	66%
107002	Expense - Cemeteries	MOW	18,100	8,058	4	45%
107004	Expense - Depreciation Other Community Amenities	MFA	75,824	37,817	-	50%
107007	Expense - Moonies Hill Water Project	CEO	-	-	-	0%
107 Total Other Community Amenities - Operating Expenditure			\$ 134,899	\$ 71,670	\$ 4	53%
107 Other Community Amenities - Operating Revenue						
107101	Revenue - Cemetery Fees	MFA	2,000	932	-	47%
107102	Revenue - Moonies Hill Water Project	CEO	-	-	-	-
107 Total Other Community Amenities - Operating Revenue			\$ 2,000	\$ 932	\$ -	47%
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE			\$ 555,367	\$ 359,359	\$ 4	65%
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE			\$ 93,381	\$ 82,687	\$ -	89%

	Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%	
11 RECREATION & CULTURE						
111 Public Halls & Civic Centres - Operating Expenditure						
111000	Expense - Administration Allocation Public Halls & Ci	MFA	29,731	18,014	-	61%
111001	Expense - Cranbrook Hall Operating	MFA	12,240	9,337	-	76%
111002	Expense - Cranbrook Hall Building Maintenance Sche	MFA	2,755	2,412	130	88%
111003	Expense - Frankland River Hall Operating	MFA	8,500	6,114	-	72%
111004	Expense - Frankland River Hall Building Maintenance	MFA	3,090	1,378	148	45%
111005	Expense - Cranbrook Community Centre Operating	MFA	6,000	4,445	-	74%
111006	Expense - Cranbrook Community Centre Building Ma	MFA	1,000	661	130	66%
111007	Expense - Frankland River Community Centre Operal	MFA	17,000	11,358	-	67%
111008	Expense - Frankland River Community Centre Buildir	MFA	3,120	2,507	1,421	80%
111010	Expense - Other Halls	MFA	4,700	4,219	-	90%
111013	Expense - Depreciation Public Halls & Civic Centres	MFA	63,713	41,532	-	65%
111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	8,212	4,446	-	54%
111015	Expense - Cranbrook Regional Community Hub	MFA	8,000	4,916	-	61%
111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 168,061	\$ 111,338	\$ 1,830	66%
111 Public Halls & Civic Centres - Operating Revenue						
111101	Revenue - Cranbrook Hall	MFA	1,200	1,193	-	99%
111102	Revenue - Frankland River Hall	MFA	900	609	-	68%
111103	Revenue - Cranbrook Community Centre	MFA	2,426	2,426	-	100%
111104	Revenue - Frankland River Community Centre	MFA	780	753	-	97%
111105	Revenue - Reimbursement Halls	MFA	100	179	-	179%
111107	Revenue - Cranbrook Regional Community Hub	MFA	-	-	-	0%
111 Total Public Halls & Civic Centres - Operating Revenue			\$ 5,406	\$ 5,160	\$ -	95%
112 Swimming Areas and Beaches - Operating Expenditure						
112000	Expense - Administration Allocation Swimming Area:	MFA	9,910	6,005	-	61%
112002	Expense - Lake Maintenance & Operating	MOW	22,810	18,234	-	80%
112003	Expense - Depreciation Swimming Areas and Beache	MFA	3,629	2,416	-	67%
112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 36,349	\$ 26,655	\$ -	73%
112 Swimming Areas and Beaches - Operating Revenue						
112102	Revenue - Lake Site Fees	MFA	3,000	2,565	-	85%
112 Total Swimming Areas and Beaches - Operating Revenue			\$ 3,000	\$ 2,565	\$ -	85%
113 Other Recreation & Sport - Operating Expenditure						
113000	Expense - Administration Allocation Other Recreatio	MFA	44,046	26,687	-	61%
113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	95,614	1,159	64%
113002	Expense - Frankland River Parks and Gardens	MOW	60,000	31,869	-	53%
113003	Expense - Tenterden Parks and Gardens	MOW	11,000	5,750	-	52%
113004	Expense - Frederick Square Operating	MOW	41,500	29,484	1,346	71%
113007	Expense - Horse Paddocks	MOW	1,000	801	-	80%
113008	Expense - Motocross Facility	MOW	2,500	2,050	-	82%
113009	Expense - Depreciation Other Recreation & Sport	MFA	89,938	59,837	-	67%
113012	Expense - Frankland River Recreation Operating	MOW	15,600	10,530	-	68%
113013	Expense - Sporting Club Development	ESRO	500	-	-	0%
113014	Expense - Motocross Development	ESRO	9,852	9,852	-	100%
113015	Expense - Kidsport	ESRO	9,304	-	1,465	0%
113017	Expense - Contribution to FRDCC - Kitchen	ESRO	22,250	22,250	-	100%
113018	Expense - Contribution to CB Golf Club	ESRO	2,788	-	-	0%
113 Total Other Recreation & Sport - Operating Expenditure			\$ 460,278	\$ 294,725	\$ 3,970	64%

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113 Other Recreation & Sport - Operating Revenue						
113102	Revenue - Horse Paddock Charges	MFA	1,900	1,591	84%	
113103	Revenue - Contributions/Grants - Other Rec & Sport	ESRO	9,670	9,670	100%	
113104	Revenue - Asset Replacement Fund - FR Bowling Gre	MFA	5,000	5,000	100%	
113105	Revenue - Asset Replacement Fund - CB Bowling Gre	MFA	5,000	5,000	100%	
113108	Revenue - Lease of Frederick Square	MFA	2,000	1,000	50%	
113110	Revenue - Kidsport Funding	ESRO	8,000	-	0%	
113 Total Other Recreation & Sport - Operating Revenue			\$ 31,570	\$ 22,261	\$ -	71%
114 Club Development Officer - Operating Expenditure						
114005	Expense - CDO Employee Contribution	ESRO	6,650	-	-	0%
114006	Expense - Administration Allocation Club Developme	MFA	1,101	667	-	61%
114 Total Club Development Officer - Operating Expenditure			\$ 7,751	\$ 667	\$ -	9%
115 Libraries - Operating Expenditure						
115000	Expense - Cranbrook Library Other	MFA	11,400	10,962	-	96%
115001	Expense - Frankland River Library Other	MFA	31,387	14,254	-	45%
115002	Expense - Administration Allocation Library	MFA	5,506	3,336	-	61%
115005	Expense - Depreciation Libararies	MFA	263	88	-	33%
115006	Expense - Library Operating System	MFA	8,000	-	-	0%
115 Total Libraries - Operating Expenditure			\$ 56,556	\$ 28,640	\$ -	51%
115 Libraries - Operating Revenue						
115101	Revenue - Library Reimbursements	MFA	2,800	470	-	17%
115 Total Libraries - Operating Revenue			\$ 2,800	\$ 470	\$ -	17%
116 Other Culture - Operating Expenditure						
116001	Expense - Art & Craft Centre (Station)	MFA	1,721	1,152	-	67%
116002	Expense - Cranbrook Museum	MFA	1,164	631	-	54%
116003	Expense - Maintenance Old Post Office Frankland Riv	MOW	2,875	1,610	-	56%
116005	Expense - Administration Allocation Other Culture	MFA	14,315	8,673	-	61%
116006	Expense - ANZAC Project	CEO	3,050	55	-	2%
116007	Expense - Depreciation Other Culture	MFA	-	182	-	100%
116 Total Other Culture - Operating Expenditure			\$ 23,125	\$ 12,303	\$ -	53%
116 Other Culture - Operating Revenue						
116100	Revenue - Reimbursements Arts Group Power	MFA	50	-	-	0%
116101	Revenue - Sale of History Books	MFA	200	45	-	23%
116102	Revenue - Sale of ANZAC Book/Dinner Fees	MFA	1,200	-	-	0%
116 Total Other Culture - Operating Revenue			\$ 1,450	\$ 45	\$ -	3%
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE			\$ 752,119	\$ 474,329	\$ 5,801	63%
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE			\$ 44,226	\$ 30,501	\$ -	69%
12 TRANSPORT						
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure						
122000	Expense - Administration Allocation Streets, Roads, f	MFA	49,552	30,023	-	61%
122001	Expense - Street Lighting	MFA	18,000	11,329	-	63%
122002	Expense - Road Maintenance	MOW	800,527	545,837	9,245	68%
122003	Expense - Depot Maintenance	MOW	40,860	22,061	947	54%
122007	Expense - RoMan Subscription	MOW	5,930	5,929	-	100%
122010	Expense - Street Cleaning	MOW	7,000	3,780	-	54%
122011	Expense - Loss on Sale of Assets Transport	MFA	22,000	60,026	-	273%

		Resp Officer	Budget 30-Jun-17	Actual 28-Feb-17	Order Value 28-Feb-17	% of Annual Budget 67%
122012	Expense - Depreciation Streets, Roads, Bridges & Dep	MFA	1,676,907	1,124,844	-	67%
122016	Expense - Insurance on Bridges	MFA	27,413	27,413	-	100%
122015	Expense - Road Maintenance WANDRRA Damage	MOW	800,000	348,637	-	44%
122	Total Streets Roads Bridges & Depot Maintenance - Operati		\$ 3,448,189	\$ 2,179,879	\$ 10,192	63%
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue						
122101	Revenue - MRWA Streetlighting Contribution	MFA	1,472	-		0%
122102	Revenue - Grant - MRWA Direct Grants	MFA	145,878	145,878		100%
122103	Revenue - Profit on Sale of Assets Transport	MFA	4,000	2,988		75%
122105	Revenue - WANDRRA Funding	MFA	1,340,639	534,675		40%
122	Total Streets Roads Bridges & Depot Maintenance - Operati		\$ 1,491,989	\$ 683,540	\$ -	46%
125 Traffic Control - Operating Expenditure						
125000	Expense - Administration Allocation Traffic Control	MFA	58,361	35,361	-	61%
125001	Expense - DoT Licensing Expenses	MFA	2,000	2,599	-	130%
125002	Expense - DoT Licensing Employee Expenses	MFA	46,000	30,281	-	66%
125	Total Traffic Control - Operating Expenditure		\$ 106,361	\$ 68,241	\$ -	64%
125 Traffic Control - Operating Revenue						
125100	Revenue - DoT Licensing Commission	MFA	15,000	8,626		58%
125101	Revenue - DoT Licensing Reimbursements	MFA	1,500	1,086		72%
125	Total Traffic Control - Operating Revenue		\$ 16,500	\$ 9,712	\$ -	59%
126 Aerodromes - Operating Expenditure						
126000	Expense - Airstrip Maintenance	MOW	5,000	4,142	-	83%
126	Total Aerodromes - Operating Expenditure		\$ 5,000	\$ 4,142	\$ -	83%
12	TOTAL TRANSPORT - OPERATING EXPENDITURE		\$ 3,559,549	\$ 2,252,262	\$ 10,192	63%
12	TOTAL TRANSPORT - OPERATING REVENUE		\$ 1,508,489	\$ 693,252	\$ -	46%
13 ECONOMIC SERVICES						
131 Rural Services - Operating Expenditure						
131000	Expense - Administration Allocation Rural Services	MFA	6,607	4,003	-	61%
131003	Expense - Vermin Control (Donation to Feral Pig Erac	CEO	1,500	-	-	0%
131004	Expense - Drought Relief	MOW	3,000	1,356	-	45%
131	Total Rural Services - Operating Expenditure		\$ 11,107	\$ 5,359	\$ -	48%
132 Tourism & Area Promotion - Operating Expenditure						
132000	Expense - Administration Allocation Tourism & Area	MFA	57,260	34,693	-	61%
132002	Expense - Cranbrook Caravan Park	MOW	68,700	40,564	4,571	59%
132004	Expense - Frankland River Caravan Park	MOW	38,000	27,158	-	71%
132005	Expense - Area Promotion Donations	CEO	4,000	-	-	0%
132008	Expense - Area Promotion	CEO	5,000	383	-	8%
132009	Expense - Tourism Initiatives	MOW	2,500	100	-	4%
132011	Expense - Depreciation Tourism & Area Promotion	MFA	17,993	11,677	-	65%
132012	Expense - Tourism & Area Promotion Memberships	CEO	4,000	4,000	-	100%
132014	Expense - CBH Accommodation Unit Expenses	MOW	5,200	2,004	-	39%
132015	Expense - CBH Accommodation Unit Profit Share Pay	MOW	2,500	-	-	0%
132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	15,450	11,886	-	77%
132020	Expense - Community Assistance Donation (CB Show	MFA	3,000	-	-	0%
132021	Expense - Community Telephone Directory	MFA	4,800	-	-	0%
132022	Expense - Food For Thought	MFA	50,356	50,356	-	100%
132	Total Tourism & Area Promotion - Operating Expenditure		\$ 278,759	\$ 182,821	\$ 4,571	66%

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132 Tourism & Area Promotion - Operating Revenue						
132101	Revenue - Cranbrook Caravan Park Charges	MOW	72,000	45,158	63%	
132102	Revenue - Frankland River Caravan Park Charges	MOW	12,000	6,714	56%	
132104	Revenue - Contribution Tourism & Area Promotion	MFA	3,000	3,000	100%	
132105	Revenue - Sale of Promotional Products	MFA	50	18	36%	
132108	Revenue - CBH Accommodation Unit Revenue	MOW	6,500	4,350	67%	
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	15,450	6,805	44%	
132111	Revenue - RV Park	MOW	100	86	86%	
132113	Revenue - Community Telephone Directory	MFA	4,800	-	0%	
132114	Revenue - Food For Thought	MFA	50,356	50,356	100%	
132 Total Tourism & Area Promotion - Operating Revenue			\$ 164,256	\$ 116,487	\$ -	71%
133 Building Control - Operating Expenditure						
133000	Expense - Administration Allocation Building Control	MFA	7,708	4,670	-	61%
133001	Expense - Contract Building Surveyor	CEO	20,000	5,664	-	28%
133 Total Building Control - Operating Expenditure			\$ 27,708	\$ 10,334	\$ -	37%
133 Building Control - Operating Revenue						
133100	Revenue - Building Permits	MFA	4,000	858	-	21%
133101	Revenue - BRB & BCITF Commissions	MFA	100	18	-	18%
133 Total Building Control - Operating Revenue			\$ 4,100	\$ 876	\$ -	21%
136 Other Economic Services - Operating Expenditure						
136000	Expense - Administration Allocation Other Economic	MFA	77,080	46,703	-	61%
136002	Expense - Water Supplies Standpipes	MOW	3,000	1,756	-	59%
136003	Expense - Economic Development	CEO	5,000	652	-	13%
136004	Expense - Economic Development Conference	CEO	7,251	7,251	-	100%
136008	Expense - Signage, Tourism, Heritage, Information	MOW	2,000	-	-	0%
136009	Expense - CB Community Bus Expenses	MFA	1,690	620	-	37%
136010	Expense - FR Community Bus Expenses	MFA	1,440	540	-	38%
136 Total Other Economic Services - Operating Expenditure			\$ 97,461	\$ 57,522	\$ -	59%
136 Other Economic Services - Operating Revenue						
136100	Revenue - Standpipe Water Charges	MFA	1,000	684	-	68%
136106	Revenue - Cranbrook Community Bus Hire	MFA	4,000	2,671	-	67%
136107	Revenue - Frankland River Community Bus Hire	MFA	2,000	545	-	27%
136 Total Other Economic Services - Operating Revenue			\$ 7,000	\$ 3,901	\$ -	56%
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE			\$ 415,035	\$ 256,037	\$ 4,571	62%
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE			\$ 175,356	\$ 121,264	\$ -	69%
14 OTHER PROPERTY & SERVICES						
141 Private Works - Operating Expenditure						
141000	Expense - Administration Allocation Private Works	MFA	6,607	4,003	-	61%
141001	Expense - Private Works	MOW	20,000	17,727	-	89%
141 Total Private Works - Operating Expenditure			\$ 26,607	\$ 21,730	\$ -	82%
141 Private Works - Operating Revenue						
141100	Revenue - Private Works Income	MOW	30,000	16,398	-	55%
141 Total Private Works - Operating Revenue			\$ 30,000	\$ 16,398	\$ -	55%

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142 Public Works Overheads - Operating Expenditure						
142000	Expense - Administration Allocation Public Works Ov	MFA	89,193	54,042	-	61%
142001	Expense - Sick Leave - Works Staff	MFA	35,400	23,116	-	65%
142002	Expense - Annual Leave - Works Staff	MFA	84,300	42,673	-	51%
142003	Expense - Long Service Leave - Works Staff	MFA	10,000	5,576	-	56%
142004	Expense - Protective Clothing - Works Staff	MOW	4,000	1,966	-	49%
142005	Expense - Allowances - Works Staff	MFA	11,500	6,183	-	54%
142008	Expense - Engineering Professional Services	MOW	5,000	2,701	-	54%
142009	Expense - Workers Compensation Insurance - Works	MFA	31,000	30,972	-	100%
142011	Expense - Safety & Risk Management	CEO	17,000	8,998	380	53%
142012	Expense - Staff Training - Works Staff	MOW	20,000	14,760	373	74%
142014	Expense - Public Holiday - Works Staff	MFA	44,500	24,587	-	55%
142017	Expense - Wages for Meetings - Works Staff	MOW	15,000	6,223	-	41%
142019	Expense - Housing Allowance - Works Staff	MFA	26,000	14,316	-	55%
142020	Expense - Works Employee Expenses	MFA	250,000	156,399	-	63%
142022	Expense - Advertising Public Works Overheads	MFA	1,000	-	-	0%
142023	Expense - Depreciation Public Works Overheads	MFA	50,106	27,473	-	55%
142024	Expense - Uniform Allowance - Works Staff	MFA	7,500	5,739	-	77%
142026	Expense - Emergency Telephone & Allowance	MOW	3,000	1,984	-	66%
142029	Expense - Works Staff Conference	MOW	5,000	115	-	2%
142006	Expense - Overheads Allocated to Works	MFA	(709,499)	(427,777)	-	60%
142 Total Public Works Overheads - Operating Expenditure			\$ -	\$ 46	\$ 753	
142 Public Works Overheads - Operating Revenue						
142100	Revenue - Reimbursements Public Works Overheads	MFA	1,000	168	-	17%
142102	Revenue - Staff Training Funding	MFA	1,828	1,828	-	100%
142103	Revenue - Self Insurance Bonus Pool	MFA	950	801	-	84%
142 Total Public Works Overheads - Operating Revenue			\$ 3,778	\$ 2,798	\$ -	74%
143 Plant Operation Costs - Operating Expenditure						
143000	Expense - Insurances & Licences - Plant	MFA	50,000	39,303	-	79%
143001	Expense - Fuel & Oils	MOW	180,000	96,684	338	54%
143003	Expense - Parts & Repairs	MOW	160,000	96,537	22,121	60%
143004	Expense - Depot Plant Maintenance	MOW	35,000	15,408	-	44%
143012	Expense - Administration Allocation Plant Operation	MFA	22,023	13,344	-	61%
143014	Expense - Floating Plant and Loose Tools	MOW	8,000	2,496	5,048	31%
143009	Expense - Depreciation - Plant	MFA	220,321	141,032	-	64%
143010	Expense - Plant Operation Costs Allocated to Works	MFA	(675,344)	(463,676)	-	69%
143 Total Plant Operation Costs - Operating Expenditure			\$ -	\$ (58,871)	\$ 27,507	
143 Plant Operation Costs - Operating Revenue						
143100	Revenue - Sale of Scrap	MOW	200	-	-	0%
143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	-	-	0%
143 Total Plant Operation Costs - Operating Revenue			\$ 5,200	\$ -	\$ -	0%
144 Stock Fuels & Oils - Operating Revenue						
144100	Revenue - Fuel Tax Credit	MFA	32,000	19,513	-	61%
144 Total Stock Fuels & Oils - Operating Revenue			\$ 32,000	\$ 19,513	\$ -	61%
146 Salaries & Wages - Operating Expenditure						
146000	Expense - Gross Salaries & Wages	MFA	1,800,000	1,090,437	-	61%
146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,800,000)	(1,090,437)	-	61%
146002	Expense - Workers Compensation Payments	MFA	5,000	646	-	13%
146 Total Salaries & Wages - Operating Expenditure			\$ 5,000	\$ 646	\$ -	13%

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146 Salaries & Wages - Operating Revenue						
146100	Revenue - Workers Compensation Reimbursements	MFA	5,000	670	13%	
146 Total Salaries & Wages - Operating Revenue			\$ 5,000	\$ 670	\$ -	13%
147 Unclassified - Operating Expenditure						
147000	Expense - Administration Allocation Unclassified	MFA	2,202	1,334	-	61%
147001	Expense - Reimbursements Unclassified	MFA	2,000	-	-	0%
147005	Expense - Sundry Donations (CEO Delegation)	CEO	2,000	590	-	30%
147 Total Unclassified - Operating Expenditure			\$ 6,202	\$ 1,924	\$ -	31%
147 Unclassified - Operating Revenue						
147101	Revenue - Reimbursements Unclassified	MFA	4,300	4,301	-	100%
147 Total Unclassified - Operating Revenue			\$ 4,300	\$ 4,301	\$ -	100%
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE			\$ 37,809	\$ (34,525)	\$ 28,260	-91%
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE			\$ 80,278	\$ 43,678	\$ -	54%
TOTAL OPERATING EXPENDITURE			\$6,468,788	\$3,963,815	\$60,328	
TOTAL OPERATING REVENUE			\$5,770,404	\$4,382,626		