



MINUTES

Ordinary Meeting of Council
Wednesday 21st March, 2018

TABLE OF CONTENTS		
ITEM	DETAILS	PAGE
1	Declaration of Opening / Announcement of Visitors	3
2	Record of Attendance	3
3	Apologies	3
4	Leave of Absence Previously Approved	3
5	Public Question Time	3
6	Applications for Leave of Absence	4
7	Petitions / Deputations / Presentations	4
8	Declarations of Financial Interest	5
9	Confirmation of Minutes	5
WORKS		
10.1.1	Works Report	7
FINANCE		
10.2.1	Accounts Payable - February 2018	11
10.2.2	Finance Report - February 2018	32
10.2.3	Budget Review	54
HEATH BUILDING & TOWN PLANNING		
10.3.1	Draft Coastal Management Plan	83
ADMIN		
10.4.1	Renewal of Library Licence Agreement – Jerramungup CRC	90
10.4.2	Audit Committee Meeting Minutes	93
10.4.3	Compliance Audit Return 2017	94
11	Councillor Reports	97
12	New Business of an Urgent Nature	97
13	Next Meeting	98
14	Closure	98

SHIRE OF JERRAMUNGUP

ORDINARY MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBERS, VASEY STREET, JERRAMUNGUP ON WEDNESDAY 21ST MARCH 2018, COMMENCING AT 8:30AM

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

President declared meeting open at 8:30am

2. RECORD OF ATTENDANCE

Cr R Lester	President
Cr J Iffla	Deputy President
Cr W Bailey	Member
Cr J Leenhouders	Member
Cr R Parsons	Member
Cr A Price	Member
Cr B Trevaskis	Member
Mr B Bailey	Chief Executive Officer
Mrs T Pike	Acting Deputy CEO
Mr C Pursey	Manager of Development
Mr M Flett	Manager of Works
Ms E Hyde	Executive Assistant
Mrs D Wisewould	Records Officer
Ms S Pike	Southern Agcare Inc
Ms D Fordham Lamont	Southern Agcare Inc
Dr M Mitchel	Australian Archaeological Association
Ms C Peterson	Yarramoung Aboriginal Corporation
Ms V Swift	Yarramoung Aboriginal Corporation

3. APOLOGIES

Nil

4. LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS / DEPUTATIONS / PRESENTATIONS

Shelley Pike and Dianne Fordham Lamont - Presentation on Southern Agcare Inc

Ms Pike provided Council with an overview of Southern Agcare Inc and its services. It is an incorporated, Not for Profit body, that has been operating for 28 years in the Great Southern region. There are currently 4 counsellors that offer a free, mobile and confidential family counselling service.

These services include:

- One on one counselling
- Aboriginal Early Years program
- Community & Business workshops
- Mental Health First Aid training workshops
- Bereavement & other support groups
- Coping with Natural Disasters
- Emergency Relief
- Family counselling
- Emergency relief funds – Department of Social Services & LotteryWest funded
- Anger Management
- Dealing with the Blues

Ms Pike noted that this is the only service within the area that comes to your door. It is a local service for local emotional needs, and the demand is growing. It receives funding from federal, state and local government, however, the demand is increasing and they are struggling to keep up with the community's needs.

In closing Ms Pike presented the current funding from the regions local governments and asked Council to consider a financial contribution over the next 3 years.

Mr Bailey queried the group's marketing activities and how they go about securing their funding.

Ms Pike stated that a lot of work is generated through GP referrals, they also have brochures, however they need more support from state and local government. They have worked on collating data to support their case.

Cr Price thanked Ms Pike for her time and stated that it is great to see home counselling services.

Val Swift, Carol Peterson and Miles Mitchell- Yarramoupp Cultural Mapping Project

Yarramoung Aboriginal Corporation (YAC) together with Dr Mitchell, Dr Guilfoyle, Professor Steve Hopper, the FBG, UWA and approximately 52 local Aboriginal Families, are developing a registered cultural map which aims to include all significant aboriginal sites within the Shire of Jerramungup.

Though out the process YAC hopes to build a cultural awareness of the area and ensure that the values of the aboriginal people are maintained.

Ms Swift stated that YAC would be more than happy to answer any public inquiries or questions about the project and that in the near future they were looking at holding a workshop for anyone interested to discuss the project, history and culture of the region.

Ms Swift also talked about a grant that YAC had received though the Department of Aboriginal Affairs to establish fencing and signage around a burial site at Jerramungup; Planning has now commenced to ensure preservation and accessibility of the site.

President Lester thanked Ms Swift, Ms Peterson and Mr Mitchell for their time and reinforced the importance of addressing this important project sooner rather than later.

CR Rex Parsons stated that all research would need to be verified so that there was to be no disputes from outside parties.

Mr Bailey, Ms Swift, Ms Peterson and Mr Mitchell left the meeting at 09:07am

Mr Bailey returned to the meeting at 09:10am

8. DECLARATIONS OF FINANCIAL INTEREST

Nil

Cr Parsons left the meeting at 9:10

9. CONFIRMATION OF MINUTES

9.1 Ordinary Council Meeting held 21st February 2018

OCR180301 Moved Cr Leenhouders / Seconded Cr Bailey

That the Minutes of the Ordinary Council Meeting held 21st February 2018 be confirmed.

Carried 6-0

9.2 Annual Meeting of Electors held 21st March 2018

OCR180302 Moved Cr Price / Seconded Cr Bailey

That the Minutes of the Meeting of Electors held 21st March 2018 be confirmed.

Carried 6-0

Cr Parsons returned to the meeting at 9:12

Ms Hyde left the meeting at 09:12am

Ms Hyde returned to the meeting at 09:14am

W O R K S

SUBMISSION TO:	Works
AGENDA REFERENCE:	10.1.1
SUBJECT:	Works Report
LOCATION/ADDRESS:	Shire of Jerramungup
AUTHOR:	Murray Flett
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	12th March 2018

ATTACHMENT

Attachment 10.1.1(a) - Jerramungup, Bremer Bay & rural road maintenance report
Attachment 10.1.1(b) - Road construction program schedule

ROAD CONSTRUCTION

The Construction crew completed gravel sheeting the Water Bomber turnaround area at the Bremer Bay Airstrip. Final plumbing and electrical connections will complete this stage of the project. The Water Bombers will be refilled from the newly installed 135,000 litre water tank when they are required for fire suppression in the area.

The crew have moved back to Jerramungup North Road and have commenced the next 3km section for gravel re-sheeting.

The flood damage reinstatement works being undertaken by Bremer Bay Earthmoving are progressing well with the drainage component of these works scheduled for completion mid-March and the roads component some months later. There are multiple crews working in various locations with traffic management in place.

Environmental approvals have been obtained for Stock Road and Jacup North Road but there are still approvals for Meechi Road currently going through the appeals process. Next year's applications are currently being processed to undertake future works. In the interim, work practices have been amended to adhere to the Department of Water, Environment and Regulation's requirements until appropriate approvals are obtained.

Attached is the completed 2017 / 2018 construction program.

ROAD MAINTENANCE

The roadside spraying program will commence at the appropriate time to counteract weed infestation within the road reserves.

Routine maintenance grading and gravel patching is continuing on roads in both the Bremer Bay and Jerramungup areas with emphasis on patching all the blowouts in the pavement due to all the heavy vehicle movements carting lime and fertilizer.

TOWN SERVICES

The town services team have completed pavement repairs on Point Henry Road and various roads in both the Bremer Bay and Jerramungup town sites prior to resealing these

streets this year. The team have also been patching potholes in both Jerramungup and Bremer Bay town sites and on some of our sealed roads.

The germination of summer weeds have kept the crew busy on weed eradication in both Jerramungup and Bremer Bay areas. They have also undertaken maintenance of the parks and gardens in both towns.

STATUTORY REQUIREMENTS

Nil

STRATEGIC IMPLICATIONS

This item relates to the following component from the Shire of Jerramungup Community Plan 2016 - 2026;

Aspiration 3.4: To lobby, advocate for and deliver a first class transport and telecommunications network.

FINANCIAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

WORKFORCE IMPLICATIONS

This report provides an overview of the outside workforce operations for a one month period.

VOTING REQUIREMENTS

Simple Majority

COMMENTS

Nil

RECOMMENDATION

That Council adopt the works report for February 2018.

OCR180303 Moved Cr Parsons / Seconded Cr Bailey

That Council adopt the works report for February 2018.

Carried 7-0

F I N A N C E

SUBMISSION TO:	Finance
AGENDA REFERENCE:	10.2.1
SUBJECT:	Accounts Payable
LOCATION/ADDRESS:	Shire of Jerramungup
AUTHOR:	Kiara Pittard
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	8th March 2018

ATTACHMENT

Attachment 10.2.1 - List of Accounts Paid to 28th February 2018

BACKGROUND

FUND	VOUCHERS	AMOUNTS
Municipal Account		
Last Cheque Used	28158	
	EFT 14465 – 14566	\$ 769,124.14
	Direct Deposit	\$ 24,493.04
Municipal Account Total		\$ 792,617.18
Trust Account		
Trust Account Total		\$ 0.00
<u>Grand Total</u>		<u>\$ 792,617.18</u>

CERTIFICATE

This schedule of accounts as presented, which was submitted to each member of the Council, has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices computation, and costings and the amounts shown have been paid.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996, confirm;

- a) The List of Accounts Paid to 28th February 2018 as detailed in Attachment 10.2.1.

OCR180304 Moved Cr Iffla / Seconded Cr Leenhouders

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996, confirm;

- a) **The List of Accounts Paid to 28th February 2018 as detailed in Attachment 10.2.1.**

Carried 7-0

10.2.1

Date: 08/03/2018		USER: KIARA PITTARD				
Time: 11:57:10AM		PAGE: 1				
Shire of Jerramungup Accounts Payable Report						
Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14465	01/02/2018	MCLEODS BARRISTERS AND SOLICITORS	Rate Recovery - A1601978	1		162.36
INV 101417	30/01/2018	MCLEODS BARRISTERS AND SOLICITORS	Rate Recovery - A1601978		162.36	
EFT14466	01/02/2018	HANSON CONSTRUCTION MATERIALS PTY LTD	45.10Tonne 10mm Single Size Aggregate	1		1,922.39
INV 7104101321/01/2018	01/02/2018	HANSON CONSTRUCTION MATERIALS PTY LTD	45.10Tonne 10mm Single Size Aggregate		1,922.39	
EFT14467	01/02/2018	BREMER PRODUCE	Bremer Bay Contract Cleaning Services - January 2018	1		12,759.10
INV 76	31/01/2018	BREMER PRODUCE	Bremer Bay Contract Cleaning Services - January 2018		12,759.10	
EFT14468	01/02/2018	BN GRADER SERVICES	Maintenance Grading Diagonal Rd	1		1,980.00
INV 3105	15/01/2018	BN GRADER SERVICES	Maintenance Grading Diagonal Rd		1,980.00	
EFT14469	01/02/2018	PORTER CONSULTING ENGINEERS	Ascertaining development costs for subdivision of entire BB Town Centre development	1		3,830.00
INV 0001802431/01/2018	01/02/2018	PORTER CONSULTING ENGINEERS	Ascertaining development costs for subdivision of entire BB Town Centre development		3,830.00	
EFT14470	01/02/2018	PERFECT COMPUTER SOLUTIONS PTY LTD (PCS)	Computer Software Support 8/1/18 & 19/1/18	1		552.50
INV 23239	25/01/2018	PERFECT COMPUTER SOLUTIONS PTY LTD (PCS)	Computer Software Support 8/1/18 & 19/1/18		425.00	
INV 23274	30/01/2018	PERFECT COMPUTER SOLUTIONS PTY LTD (PCS)	Computer Software Support 24/1/18 and Monthly fee for Daily Monitoring, Management and Resolution of Disaster Recovery		127.50	
EFT14471	01/02/2018	OCEANSIDE PLUMBING AND GAS	Install 2 new vents and 2 new toilet seats at little boat harbour toilets	1		967.10
INV 0000028314/01/2018	01/02/2018	OCEANSIDE PLUMBING AND GAS	Install 2 new vents and 2 new toilet seats at little boat harbour toilets		967.10	
EFT14472	01/02/2018	DROP IN MECH	JP006 - Various repairs + Airconditioning Service	1		4,994.00
INV INV-04474/01/2018	01/02/2018	DROP IN MECH	ITRR948 - Make steel platform for toolbox & fit		1,496.00	
INV INV-045229/01/2018	01/02/2018	DROP IN MECH	Install Air line and valve on JP006; Refit on/off switch on chainsaw		176.00	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV-045128/01/2018		DROP IN MECH	JP006 - Various repairs + Airconditioning Service		1,738.00	
INV INV-044826/01/2018		DROP IN MECH	Load spray unit onto JP0015		968.00	
INV INV-045028/01/2018		DROP IN MECH	JP004: Replace globes in flashing light, 1TRR948 Repair water tank		616.00	
EFT14473	01/02/2018	Bremer Bay Mechanical	12L oil for JP009	1		149.95
INV 696	30/01/2018	Bremer Bay Mechanical	12L oil for JP009		149.95	
EFT14474	01/02/2018	HASSELL DISTRICT TRADERS	Ranger Uniforms, 4x Polos, 1x Hoodie, 3x Trousers + Embroidery	1		694.96
INV 1005907925/01/2018		HASSELL DISTRICT TRADERS	Camlock Part and Bush		53.16	
INV 1005909529/01/2018		HASSELL DISTRICT TRADERS	Ranger Uniforms, 4x Polos, 1x Hoodie, 3x Trousers + Embroidery		391.85	
INV 1005910930/01/2018		HASSELL DISTRICT TRADERS	Uniden 2W Twin Tradies Pack		249.95	
EFT14475	01/02/2018	G FELESINA	Man Tip and Bury Rubbish 19/1, 21/1, 23/1, 26/1, 28/1, 30/1	1		2,400.00
INV 1294	30/01/2018	G FELESINA	Man Tip and Bury Rubbish 19/1, 21/1, 23/1, 26/1, 28/1, 30/1		2,400.00	
EFT14476	01/02/2018	GRAMAX DELIVERIES	ire of Cat Loader for Green Waste Nov to Dec 17, Hire of Trench Digger	1		1,265.00
INV 4952	19/01/2018	GRAMAX DELIVERIES	ire of Cat Loader for Green Waste Nov to Dec 17, Hire of Trench Digger		1,265.00	
EFT14477	01/02/2018	BREMER BAY EARTHMOVING CONTRACTORS	Various for Flood Works	1		115,762.90
INV 8322	18/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	Supply of Materials, Normans Rd Cement		657.80	
INV 8319	20/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	Various for Flood Works		82,858.60	
INV 8317	18/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	Various Flood Works		32,246.50	
EFT14478	01/02/2018	ASH-MON LAWN MOWING SERVICE	Bremer Transfer Station Lawn Mowing 12/1/18 - 24/1/18	1		840.00
INV 1310	24/01/2018	ASH-MON LAWN MOWING SERVICE	Bremer Transfer Station Lawn Mowing 12/1/18 - 24/1/18		840.00	
EFT14479	01/02/2018	CITY OF ALBANY	Recovery cost of microchip, associated costs for dog tag	1		60.00

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 3

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 78518	23/01/2018	CITY OF ALBANY	Recovery cost of microchip, associated costs for dog tag		60.00	
EFT14480	01/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	5000L Diesel Fuel Delivered JMP Depot 30.1.18	1		17,162.46
INV 111960	19/01/2018	EASTERN GREAT SOUTHERN PETROLEUM	4500 Litres Diesel Fuel Delivered to JMP Depot 19/1/18		6,088.01	
INV 282348	12/01/2018	EASTERN GREAT SOUTHERN PETROLEUM	3250 Litres Diesel Fuel Delivered to JMP Depot 12/1/18		4,396.90	
INV 112106	30/01/2018	EASTERN GREAT SOUTHERN PETROLEUM	5000L Diesel Fuel Delivered JMP Depot 30.1.18		6,677.55	
EFT14481	01/02/2018	TRUCKLINE	JP7007879 - Propar Shoes Quick Change, Wheel Seal, Brake Drum (Dolly)	1		1,578.48
INV 6191081	25/01/2018	TRUCKLINE	JP3914 - 2x Bearing Set and seal grease		130.20	
INV 6191083	25/01/2018	TRUCKLINE	JP7007879 - Propar Shoes Quick Change, Wheel Seal, Brake Drum (Dolly)		829.18	
INV 6193484	29/01/2018	TRUCKLINE	JP7007879: Bearing Set, Wheel Seal Trailer, Seal Shield		522.37	
INV 6193485	29/01/2018	TRUCKLINE	Fuel Filter for JP009		74.29	
INV 6193487	29/01/2018	TRUCKLINE	ROADPRO Dust Blower Gun Seat Mount for JP006		22.44	
EFT14482	01/02/2018	OCEANSIDE PLUMBING AND GAS	Reset rain water pump at 37 McGlade Cl, Bremer Bay	1		44.00
INV 0000030331/01/2018	01/2018	OCEANSIDE PLUMBING AND GAS	Reset rain water pump at 37 McGlade Cl, Bremer Bay		44.00	
EFT14483	01/02/2018	SYNERGY	Supply Charge 18/11/2017 - 19/01/2018	1		43.00
INV 1050032325/01/2018	01/2018	SYNERGY	Supply Charge 18/11/2017 - 19/01/2018		43.00	
EFT14484	07/02/2018	LANDMARK OPERATIONS LIMITED	SOUT STRAINER, SOUT FARM GATE, SOUT GATE FITTING	1		726.33
INV 9002409131/01/2018	01/2018	LANDMARK OPERATIONS LIMITED	SOUT STRAINER, SOUT FARM GATE, SOUT GATE FITTING		656.63	
INV 9001869911/01/2018	01/2018	LANDMARK OPERATIONS LIMITED	Bicarbonate soda		69.70	
EFT14485	07/02/2018	THE GREAT SOUTHERN WEEKENDER	Advertising in the Great Southern Weekender 01/02/2018 - Plant Operator and Town services Traineeship	1		357.00
INV 8454	01/02/2018	THE GREAT SOUTHERN WEEKENDER	Advertising in the Great Southern Weekender 01/02/2018 - Plant Operator and Town services Traineeship		357.00	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14486	07/02/2018	LANDGATE - ONLINE	LAND ENQUIRIES FOR JAN 2018	1		25.30
INV 825128	02/02/2018	LANDGATE - ONLINE	LAND ENQUIRIES FOR JAN 2018		25.30	
EFT14487	07/02/2018	CLASSIC FUNDING GROUP	LEASING COSTS ASSOCIATED WITH PHOTOCOPIER - REFERENCE 3M04656513	1		1,477.90
INV 034394	29/01/2018	CLASSIC FUNDING GROUP	LEASING COSTS ASSOCIATED WITH PHOTOCOPIER - REFERENCE 3M04656513		1,477.90	
EFT14488	07/02/2018	MARKETFORCE	Advertising in Saturday West Australian 23/12/2017 for CEO position vacancy	1		858.88
INV 19195	24/01/2018	MARKETFORCE	Advertising in Saturday West Australian 23/12/2017 for CEO position vacancy		858.88	
EFT14489	07/02/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	BIN RENTAL-JAN 0218	1		32,305.93
INV 9788673	31/01/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	ADDITIONAL MONTHLY SERVICES JANUARY 2018		1,209.41	
INV 9788697	31/01/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	REFUSE MONTHLY COLLECTIONS JANUARY 2018		6,361.73	
INV 9788698	31/01/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	RECYCLE MONTHLY COLLECTIONS JANUARY 2018		8,056.81	
INV 9788674	31/01/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	ADDITIONAL MONTHLY SERVICES JANUARY 2018 - BREMER BAY CARAVAN PARK AND RESORT		4,078.80	
INV 9785219	31/01/2018	CLEANAWAY WASTE MANAGEMENT LIMITED	BIN RENTAL-JAN 0218		12,599.18	
EFT14490	07/02/2018	CONSULTING GREAT SOUTHERN	VISITOR IMPACT ANALYSIS – BREMER BAY as per revised quotation and scope of works	1		6,688.00
INV 000323	05/02/2018	CONSULTING GREAT SOUTHERN	VISITOR IMPACT ANALYSIS – BREMER BAY as per revised quotation and scope of works		6,688.00	
EFT14491	07/02/2018	Bremer Bay Mechanical	Service & Repair Boxwood Hill 2.4R Pump	1		350.00
INV 709	05/02/2018	Bremer Bay Mechanical	Service & Repair Boxwood Hill 2.4R Pump		350.00	
EFT14492	07/02/2018	EARTHCARE (AUSTRALIA) PTY LTD	WORKS AT BREMER BAY, SKATE PARK AND LANDSCAPE WORKS, CIVIC SQUARE AND PAPERBARK PARK	1		95,608.59

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV-434431/01/2018		EARTHCARE (AUSTRALIA) PTY LTD	WORKS AT BREMER BAY, SKATE PARK AND LANDSCAPE WORKS, CIVIC SQUARE AND PAPERBARK PARK		95,608.59	
EFT14493	07/02/2018	HASSELL DISTRICT TRADERS	SB Argyle Boots - EMP 169	1		200.00
INV 1005913301/02/2018		HASSELL DISTRICT TRADERS	SB Argyle Boots - EMP 169		200.00	
EFT14494	07/02/2018	NEVILLE'S HARDWARE & BUILDING SUPPLIES	IX CLOTHES HOIST	1		462.85
INV 197656	24/01/2018	NEVILLE'S HARDWARE & BUILDING SUPPLIES	IX CLOTHES HOIST		462.85	
EFT14495	07/02/2018	TELSTRA	MOBILE PHONE CHARGES TO 21.1.18	1		3,279.17
INV 4566063622/01/2018		TELSTRA	MOBILE PHONE CHARGES TO 21.1.18		1,357.10	
INV 6336244030/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18 & SERVICE & EQUIP RENTAL TO 22 FEB 18		991.86	
INV 0985677627/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18 & SERVICE & EQUIP RENTAL TO 22 FEB 18		413.31	
INV 6273833630/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18 & SERVICE & EQUIP RENTAL TO 22 FEB 18		95.10	
INV 2503813423/01/2018		TELSTRA	USAGE CHARGES TO 18 JAN 18 & SERVICE & EQUIP RENTAL TO 18 FEB 18		82.19	
INV 6336743027/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18, SERVICE & EQUIP CHARGES TO 22 FEB 18		38.25	
INV 6344067727/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18, SERVICE & EQUIP CHARGES TO 22 FEB 18		35.26	
INV 6318724527/01/2018		TELSTRA	USAGE CHARGES TO 22 JAN 18, SERVICE & EQUIP CHARGES TO 22 FEB 18		228.16	
INV 6335743027/01/2018		TELSTRA	USAGE SERVICE & EQUIP RENTAL TO 22 FEB		37.94	
EFT14496	07/02/2018	JERRAMUNGUP ELECTRICAL SERVICE	REPAIRS TO SMOKE ALARM, AIR CON, RCD'S, POWER POINTS & EXHAUST FANS @ 9 MONASH AVE	1		1,776.69
INV 0001114404/02/2018		JERRAMUNGUP ELECTRICAL SERVICE	REPAIRS TO SMOKE ALARM, AIR CON, RCD'S, POWER POINTS & EXHAUST FANS @ 9 MONASH AVE		867.80	
INV 0001111701/02/2018		JERRAMUNGUP ELECTRICAL SERVICE	REPLACE FAULTY BATTERY AT ADMIN - REAR DOOR		165.00	
INV 0001115904/02/2018		JERRAMUNGUP ELECTRICAL SERVICE	REPAIR RANGE HOOD LIGHT AT 6 DERRICK ST		49.50	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 6

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0001115704/02/2018		JERRAMUNGUP ELECTRICAL SERVICE	instal new circuit for convey toaster		694.39	
EFT14497	07/02/2018	PACIFIC BRANDS - THE WORKWEAR GROUP	UNIFORM PURCHASE EMP 165	1		220.14
INV 0300595601/11/2017		PACIFIC BRANDS - THE WORKWEAR GROUP	UNIFORM PURCHASE EMP 165		220.14	
EFT14498	07/02/2018	BAMLEY PTY LTD	8 VASEY ST - TREAT INTERIOR AND GARDENS FOR CONTROL OF ANTS	1		143.00
INV 0000643626/01/2018		BAMLEY PTY LTD	8 VASEY ST - TREAT INTERIOR AND GARDENS FOR CONTROL OF ANTS		143.00	
EFT14499	07/02/2018	BREMER BAY COMMUNITY RESOURCE CENTRE	JANUARY 2018 CLEANING	1		817.50
INV 0001281423/01/2018		BREMER BAY COMMUNITY RESOURCE CENTRE	JANUARY 2018 CLEANING		817.50	
EFT14500	07/02/2018	TOBRUK TRADERS	DIARY FOR CLEANER, CATERING FOR LGIS BCP WORKSHOP, MURRAY DIARY	1		324.75
INV 28707	30/01/2018	TOBRUK TRADERS	DIARY FOR CLEANER, CATERING FOR LGIS BCP WORKSHOP, MURRAY DIARY		324.75	
EFT14501	07/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	5000L DIESEL FUEL	1		6,787.55
INV 112106	30/01/2018	EASTERN GREAT SOUTHERN PETROLEUM	5000L DIESEL FUEL		6,787.55	
EFT14502	07/02/2018	TOLL IPEC	FREIGHT	1		26.59
INV 0306	26/01/2018	TOLL IPEC	FREIGHT		26.59	
EFT14503	07/02/2018	SYNERGY	SUPPLY PERIOD 2 JAN 18 TO 1 FEB 18	1		4,698.25
INV 5955058701/02/2018		SYNERGY	SUPPLY PERIOD 2 JAN 18 TO 1 FEB 18		4,524.30	
INV 9052053131/01/2018		SYNERGY	SUPPLY PERIOD 15/11/17-31/1/18		141.00	
INV 9068684531/01/2018		SYNERGY	SUPPLY PERIOD 15/11/17-31/1/18		32.95	
EFT14504	14/02/2018	LANDMARK OPERATIONS LIMITED	5X TEST TUBES, 24X FILTER SOX, 8X SKIM BASKETS FOR POOL	1		669.72
INV 9002087418/01/2018		LANDMARK OPERATIONS LIMITED	NUFA GLADIATOR CT 20L		109.51	

USER: KIARA PITTARD
PAGE: 7

Shire of Jerramungup
Accounts Payable Report

Date: 08/03/2018
Time: 11:57:10AM

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9001586202/01/2018	14/02/2018	LANDMARK OPERATIONS LIMITED	5X TEST TUBES, 24X FILTER SOX, 8X SKIM BASKETS FOR POOL		437.36	
INV 9002049717/01/2018	14/02/2018	LANDMARK OPERATIONS LIMITED	FREIGHT JERRAMUNGUP TO PERTH EMPTY CHLORINE DRUM		88.00	
INV 9001662304/01/2018	14/02/2018	LANDMARK OPERATIONS LIMITED	SODIUM BICARBONATE		34.85	
EFT14505	14/02/2018	BREMER BAY ROADHOUSE	Catering for Gairdner on Friday 06/01/2018	1		818.00
INV 68	31/01/2018	BREMER BAY ROADHOUSE	Catering for Gairdner on Friday 06/01/2018		598.00	
INV 97	31/01/2018	BREMER BAY ROADHOUSE	Catering for Gairdner on Saturday 07/01/2018		220.00	
EFT14506	14/02/2018	ITVISION	BPMS MONTHLY RATES SERVICE	1		1,947.00
INV 29157	31/01/2018	ITVISION	BPMS MONTHLY RATES SERVICE		1,947.00	
EFT14507	14/02/2018	S & E ELECTRICAL	ESTABLISH POWER CONNECTIONS AT WATER BOMBER TURNAROUND	1		1,746.67
INV 0000645202/02/2018	14/02/2018	S & E ELECTRICAL	ESTABLISH POWER CONNECTIONS AT WATER BOMBER TURNAROUND		1,746.67	
EFT14508	14/02/2018	HEWER CONSULTING SERVICES	Consulting Services: AGRN 743: Flooding in Western Australia (Jan-Feb 2017)	1		18,939.91
INV 1357	01/02/2018	HEWER CONSULTING SERVICES	Consulting Services: AGRN 743: Flooding in Western Australia (Jan-Feb 2017)		18,939.91	
EFT14509	14/02/2018	FIRST HEALTH SERVICES	SERVICE FEE FOR THE MONTH OF FEBRUARY 2018 - JERRAMUNGUP MEDICAL CENTRE	1		14,537.84
INV 0000803601/02/2018	14/02/2018	FIRST HEALTH SERVICES	SERVICE FEE FOR THE MONTH OF FEBRUARY 2018 - JERRAMUNGUP MEDICAL CENTRE		14,537.84	
EFT14510	14/02/2018	DROP IN MECH	JP0015 - REFIT BOOM ON SPRAY UNIT TO THE LEFT SIDE	1		2,464.00
INV INV-045506/02/2018	14/02/2018	DROP IN MECH	JP009 - REPAIRS TO WHEELS ON BACK LEFT SIDE		440.00	
INV INV-045709/02/2018	14/02/2018	DROP IN MECH	JP0015 - REFIT BOOM ON SPRAY UNIT TO THE LEFT SIDE		2,024.00	
EFT14511	14/02/2018	ALBANY AUTOMOTIVE GROUP PTY LTD	JP001 - 30,000KM SERVICE	1		570.50
INV 1459617 09/02/2018	09/02/2018	ALBANY AUTOMOTIVE GROUP PTY LTD	JP001 - 30,000KM SERVICE		570.50	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 8

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14512	14/02/2018	SOUTHERN ECOLOGY	FLORA SURVEY - FIELDWORK AND REPORT COMPLETION STOCK AND JACUP NORTH RD	1	5,227.20	5,227.20
INV SE1713	31/01/2018	SOUTHERN ECOLOGY	FLORA SURVEY - FIELDWORK AND REPORT COMPLETION STOCK AND JACUP NORTH RD		5,227.20	
EFT14513	14/02/2018	Seashore Engineering	CONCEPT AND DETAILED DESIGN OF NEW BOAT LAUNCHING FACILITY	1	16,533.00	16,533.00
INV SE056-1813	02/2018	Seashore Engineering	CONCEPT AND DETAILED DESIGN OF NEW BOAT LAUNCHING FACILITY		16,533.00	
EFT14514	14/02/2018	AUSTRALIA POST	POSTAGE FOR THE MONTH OF JANUARY 2018	1	504.07	504.07
INV 1007166303	02/2018	AUSTRALIA POST	POSTAGE FOR THE MONTH OF JANUARY 2018		504.07	
EFT14515	14/02/2018	LANDGATE	ANNUAL LAND INFORMATION SUBSCRIPTION - LANDGATE JOB NO. 665/17-18	1	550.00	550.00
INV 6278309012	02/2018	LANDGATE	ANNUAL LAND INFORMATION SUBSCRIPTION - LANDGATE JOB NO. 665/17-18		550.00	
EFT14516	14/02/2018	SHIRE OF RAVENSTHORPE	COMMUNITY EMERGENCY SERVICES OFFICER - 2017/18 QUARTER 2	1	3,763.04	3,763.04
INV 2521	02/02/2018	SHIRE OF RAVENSTHORPE	COMMUNITY EMERGENCY SERVICES OFFICER - 2017/18 QUARTER 2		3,763.04	
EFT14517	14/02/2018	ALLAN CAMPBELL & CO	FREIGHT CHARGES FROM BREMER BAY TO JERRAMUNGUP AND RETURN - JANUARY 2018	1	110.00	110.00
INV JANUAR01	02/2018	ALLAN CAMPBELL & CO	FREIGHT CHARGES FROM BREMER BAY TO JERRAMUNGUP AND RETURN - JANUARY 2018		110.00	
EFT14518	14/02/2018	JERRAMUNGUP ELECTRICAL SERVICE	REPAIR FAULTY STAGE LIGHTS AT ENTERTAINMENT CENTRE	1	288.34	288.34
INV 0001115604	02/2018	JERRAMUNGUP ELECTRICAL SERVICE	REPAIR FAULTY STAGE LIGHTS AT ENTERTAINMENT CENTRE		288.34	
EFT14519	14/02/2018	BOC GASES	ARGOSHIELD UNIVERSAL E2 SIZE & OXYGEN MEDICAL C SIZE	1	17.02	17.02
INV 5003827529	01/2018	BOC GASES	ARGOSHIELD UNIVERSAL E2 SIZE & OXYGEN MEDICAL C SIZE		17.02	
EFT14520	14/02/2018	MOORE STEPHENS	ATTENDANCE AT BUDGETING WORKSHOPS 28/2/2018 - TAMARA PIKE	1	907.50	907.50

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 9

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV BDGT18-06/02/2018	MOORE STEPHENS		ATTENDANCE AT BUDGETING WORKSHOPS 28/2/2018 - TAMARA PIKE		907.50	
EFT14521	14/02/2018	BREMER BAY RURAL & HARDWARE	ITEMS ORDERED FOR THE MONTH OF JANUARY 2018	1		630.56
INV JANUAR31/01/2018	BREMER BAY RURAL & HARDWARE		ITEMS ORDERED FOR THE MONTH OF JANUARY 2018		630.56	
EFT14522	14/02/2018	NEWMAN'S CONCRETE	HEADWALL TO SUIT 450MM PIPE	1		1,621.40
INV D2657	09/02/2018	NEWMAN'S CONCRETE	HEADWALL TO SUIT 450MM PIPE		1,621.40	
EFT14523	14/02/2018	TOBRUK TRADERS	DIESEL PURCHASES FOR THE MONTH OF JANUARY 2018	1		394.72
INV 28692	31/01/2018	TOBRUK TRADERS	DIESEL PURCHASES FOR THE MONTH OF JANUARY 2018		394.72	
EFT14524	14/02/2018	BEST OFFICE SYSTEMS	TONER CARTRIDGES FOR BREMER BAY OFFICE PRINTER	1		515.00
INV 535488	19/12/2017	BEST OFFICE SYSTEMS	TONER CARTRIDGES FOR BREMER BAY OFFICE PRINTER		515.00	
EFT14525	14/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	2200L DIESEL	1		2,986.52
INV 112194	05/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	2200L DIESEL		2,986.52	
EFT14526	14/02/2018	G & M DETERGENTS	80LTR BIN LINERS	1		62.50
INV 24208	08/02/2018	G & M DETERGENTS	80LTR BIN LINERS		62.50	
EFT14527	14/02/2018	O'KEEFE'S PAINTING BRISTOL DECORATOR CENTRE	24LTRS MARKING PAINT FOR DISABLED PARKING BAYS IN BREMER BAY	1		463.19
INV 84053	29/01/2018	O'KEEFE'S PAINTING BRISTOL DECORATOR CENTRE	24LTRS MARKING PAINT FOR DISABLED PARKING BAYS IN BREMER BAY		463.19	
EFT14528	14/02/2018	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD	LICENCE 0636415 - VALID 01/03/2018 TO 28/02/2019	1		166.50
INV 3082863	01/02/2018	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD	LICENCE 0636415 - VALID 01/03/2018 TO 28/02/2019		166.50	
EFT14529	14/02/2018	TELSTRA	SMS TEXT MESSAGING SERVICE	1		1,140.04
INV 4566063702/02/2018	TELSTRA		SMS TEXT MESSAGING SERVICE		1,140.04	
EFT14530	14/02/2018	WATER CORPORATION	WATER USE & SERVICE CHARGE	1		3,579.54

Date: 08/03/2018
 Time: 11:57:10AM

Shire of Jerramungup
 Accounts Payable Report

USER: KIARA PITTARD
 PAGE: 10

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9007792707/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		40.47	
INV 9007792707/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		230.41	
INV 9007792707/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		40.47	
INV 9007792807/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		48.88	
INV 9007792907/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		48.88	
INV 9007793007/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		153.09	
INV 9007793207/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		47.19	
INV 9007793207/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		70.73	
INV 9007793207/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		50.56	
INV 9007793307/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		253.96	
INV 9007791107/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		52.24	
INV 9007794507/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		296.81	
INV 9007796407/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		444.55	
INV 9007796807/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		260.62	
INV 9013976907/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		99.25	
INV 9016615307/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		284.38	
INV 9017715407/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		334.74	
INV 9007791207/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		153.10	
INV 9007791407/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		52.24	
INV 9007792007/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		67.37	
INV 9007792007/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		114.43	
INV 9007792107/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		284.53	
INV 9007792307/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		16.74	
INV 9007792407/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		133.90	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 11

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14531	14/02/2018	SHIRE OF JERRAMUNGUP	Building Services Levy	1		61.65
INV BP18-00914/02/2018	14/02/2018	SHIRE OF JERRAMUNGUP	Building Services Levy		61.65	
EFT14532	14/02/2018	G FELESINA	Man tip and bury rubbish 31/1/18 - 11/2/18	1		1,780.00
INV 1295	12/02/2018	G FELESINA	Man tip and bury rubbish 31/1/18 - 11/2/18		1,780.00	
EFT14533	23/02/2018	MCLEODS BARRISTERS AND SOLICITORS	RATES RECOVERY - A70166	1		436.22
INV 101784	13/02/2018	MCLEODS BARRISTERS AND SOLICITORS	RATES RECOVERY - A70166		436.22	
EFT14534	23/02/2018	LINCOLNS ACCOUNTANTS & BUSINESS ADVISERS	AUDIT FEE FOR THE YEAR ENDED 30 JUNE 2017	1		15,115.10
INV 4177	09/02/2018	LINCOLNS ACCOUNTANTS & BUSINESS ADVISERS	AUDIT FEE FOR THE YEAR ENDED 30 JUNE 2017		15,115.10	
EFT14535	23/02/2018	CEMETERIES & CREMATORIA ASSOCIATION OF WA	CCAWA SEMINAR REGISTRATION - SHARON BALDWIN	1		155.00
INV 0000160620/02/2018	23/02/2018	CEMETERIES & CREMATORIA ASSOCIATION OF WA	CCAWA SEMINAR REGISTRATION - SHARON BALDWIN		155.00	
EFT14536	23/02/2018	BOXWOOD HILL ROADHOUSE (BUSH CHOOKS CAFE)	Diesel for Boxwood Fire Truck	1		135.43
INV 1	26/01/2018	BOXWOOD HILL ROADHOUSE (BUSH CHOOKS CAFE)	Diesel for Boxwood Fire Truck		135.43	
EFT14537	23/02/2018	DROP IN MECH	JP006 - Replace O Ring in airconditioning and re-gas.	1		583.00
INV INV-046218/02/2018	23/02/2018	DROP IN MECH	JP006 - Replace O Ring in airconditioning and re-gas.		583.00	
EFT14538	23/02/2018	BREMER BAY PLAYGROUP	DONATION TO BREMER BAY PLAYGROUP SUMMER MARKET DAY	1		200.80
INV 002	09/02/2018	BREMER BAY PLAYGROUP	DONATION TO BREMER BAY PLAYGROUP SUMMER MARKET DAY		200.80	
EFT14539	23/02/2018	Bremer Bay Mechanical	JP0021 - 150,000KM SERVICE, REPLACE VARIOUS SENSORS, REPLACE INJECTORS	1		3,663.00
INV 515	13/02/2018	Bremer Bay Mechanical	JP0021 - 150,000KM SERVICE, REPLACE VARIOUS SENSORS, REPLACE INJECTORS		3,663.00	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 12

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14540	23/02/2018	Payless Promotions	Shire promotional items - water bottles, pens, tote bags	1	1,984.40	1,984.40
INV 123542	13/02/2018	Payless Promotions	Shire promotional items - water bottles, pens, tote bags		1,984.40	
EFT14541	23/02/2018	Harbour Software Pty Ltd	Does on Tap installation & Training and Annual Subscription Fee 1/1/18 - 31/12/18	1	4,290.00	4,290.00
INV 1325	19/02/2018	Harbour Software Pty Ltd	Does on Tap installation & Training and Annual Subscription Fee 1/1/18 - 31/12/18		4,290.00	
EFT14542	23/02/2018	ALBANY V BELT & RUBBER SPEC.	INSERTION RUBBER IPLY 1200 WIDE	1	121.71	121.71
INV IN26297512/02/2018	02/02/2018	ALBANY V BELT & RUBBER SPEC.	INSERTION RUBBER IPLY 1200 WIDE		86.63	
INV IN26369922/02/2018	02/02/2018	ALBANY V BELT & RUBBER SPEC.	15KG BAG OF RAGS		35.08	
EFT14543	23/02/2018	OZRUSS TRADING CO	CATERING FOR 6.1.18	1	662.00	662.00
INV 2993	05/01/2018	OZRUSS TRADING CO	CATERING FOR 6.1.18		662.00	
EFT14544	23/02/2018	JERRAMUNGUP TRANSPORT	Freight	1	590.13	590.13
INV INV-104731/01/2018	01/01/2018	JERRAMUNGUP TRANSPORT	Freight		590.13	
EFT14545	23/02/2018	LANDGATE	IDENTIFICATION OF LAND PARCELS BY TECHNICAL DESCRIPTION	1	166.00	166.00
INV 6275736507/02/2018	02/02/2018	LANDGATE	IDENTIFICATION OF LAND PARCELS BY TECHNICAL DESCRIPTION		166.00	
EFT14546	23/02/2018	JERRAMUNGUP ENTERPRISES	JP003 - Fuse Holder, LED Microbar Flashing Light	1	2,199.42	2,199.42
INV 0007481311/01/2018	11/01/2018	JERRAMUNGUP ENTERPRISES	JP70078/79 - hose clamp and lube filter. JP0018 - Cable ties and lynch pin		176.74	
INV 0007491925/01/2018	01/01/2018	JERRAMUNGUP ENTERPRISES	Water Tanker - Roof/Gutter Sealant		59.12	
INV 0007495531/01/2018	01/01/2018	JERRAMUNGUP ENTERPRISES	JP0015 - B8307 Pin		18.80	
INV 0007478406/01/2018	01/01/2018	JERRAMUNGUP ENTERPRISES	Side Tipper - Grease Needle		27.00	
INV 0007478706/01/2018	01/01/2018	JERRAMUNGUP ENTERPRISES	Various Supplies for Depot		119.27	
INV 0007479907/01/2018	01/01/2018	JERRAMUNGUP ENTERPRISES	JP0034 - nuts, bolts and washers		63.46	
INV 0007456604/12/2017	12/12/2017	JERRAMUNGUP ENTERPRISES	JP003 - nuts & bolts for light bar, black paint		57.98	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 13

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0007466511/12/2017		JERRAMUNGUP ENTERPRISES	Tape measure and marking paint		36.60	
INV 0007464008/12/2017		JERRAMUNGUP ENTERPRISES	JP003 - HD Rocket swith & Globe		31.20	
INV 0007461107/12/2017		JERRAMUNGUP ENTERPRISES	CBH Dam - Bolts		1.37	
INV 0007481711/01/2018		JERRAMUNGUP ENTERPRISES	Yellow and Black Paint, Auto Shut-off Gun		315.60	
INV 0007482211/01/2018		JERRAMUNGUP ENTERPRISES	JP0024 - Hydraulic connection		187.82	
INV 0007480810/01/2018		JERRAMUNGUP ENTERPRISES	JP3914 - Drill Pack		63.57	
INV 0007482511/01/2018		JERRAMUNGUP ENTERPRISES	Cut Off Disk Metal		16.56	
INV 0007486822/01/2018		JERRAMUNGUP ENTERPRISES	JP003 - Fuse Holder, LED Microbar Flashing Light		529.28	
INV 0007487422/01/2018		JERRAMUNGUP ENTERPRISES	Various Supplies for Water Tanker		228.14	
INV 0007488723/01/2018		JERRAMUNGUP ENTERPRISES	Various Parts for Water Tanker		61.24	
INV 0007490423/01/2018		JERRAMUNGUP ENTERPRISES	JP0015 - Trailer Plug and cables		156.79	
INV 0007490923/01/2018		JERRAMUNGUP ENTERPRISES	JP0034 - 20QF406, 20QF405, 20QF403		48.88	
EFT14547	23/02/2018	HASSELL DISTRICT TRADERS	CORRUGATED S/W HDPE 225MM	1		253.00
INV 1005926714/02/2018		HASSELL DISTRICT TRADERS	CORRUGATED S/W HDPE 225MM		253.00	
EFT14548	23/02/2018	KLEENHEAT GAS - ACC 602368	45KG VAP CYL - FACILITY FEE / CYLINDER SERVICE CHARGE	1		67.56
INV 4119038	01/02/2018	KLEENHEAT GAS - ACC 602368	45KG VAP CYL - FACILITY FEE / CYLINDER SERVICE CHARGE		67.56	
EFT14549	23/02/2018	NEVILLE'S HARDWARE & BUILDING SUPPLIES	Various Supplies for 80 Monash Ave	1		469.35
INV 197657	24/01/2018	NEVILLE'S HARDWARE & BUILDING SUPPLIES	Various Supplies for 80 Monash Ave		469.35	
EFT14550	23/02/2018	PACIFIC BRANDS - THE WORKWEAR GROUP	Uniform Order EMP#165	1		71.50
INV 1019502723/01/2018		PACIFIC BRANDS - THE WORKWEAR GROUP	Uniform Order EMP#165		71.50	
EFT14551	23/02/2018	IGA JERRAMUNGUP	GOODS PURCHASED FROM 10/01/2018 TO 31/01/2018	1		950.20
INV JANUAR31/01/2018		IGA JERRAMUNGUP	GOODS PURCHASED FROM 10/01/2018 TO 31/01/2018		950.20	

USER: KIARA PITTARD
PAGE: 14

Shire of Jerramungup
Accounts Payable Report

Date: 08/03/2018
Time: 11:57:10AM

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14552	23/02/2018	BREMER BAY COMMUNITY RESOURCE CENTRE	REC FISH WEST 2018	1		207.58
INV 0001282102/02/2018	23/02/2018	BREMER BAY COMMUNITY RESOURCE CENTRE	REC FISH WEST 2018		207.58	
EFT14553	23/02/2018	BREMER BAY EARTHMOVING CONTRACTORS	AGRN743 - FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) - CORACKERUP ROAD & BOXWOOD ONGERUP ROAD	1		196,639.30
INV 8320	31/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	AGRN743 - FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) - BOXWOOD ONGERUP ROAD & MONJEBUP ROAD		23,163.80	
INV 8321	31/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	AGRN743 - FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) - STOCK ROAD & CORACKERUP ROAD		68,862.20	
INV 8328	15/02/2018	BREMER BAY EARTHMOVING CONTRACTORS	AGRN743 - FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) - CORACKERUP ROAD & BOXWOOD ONGERUP ROAD		104,613.30	
EFT14554	23/02/2018	CITY OF ALBANY	SLWA REGIONAL SUBSIDY - SHARED LIBRARY MANAGEMENT SYSTEM	1		8,750.50
INV 78741	13/02/2018	CITY OF ALBANY	BUILDING RESOURCE SHARING INCOME		209.00	
INV 78810	20/02/2018	CITY OF ALBANY	SLWA REGIONAL SUBSIDY - SHARED LIBRARY MANAGEMENT SYSTEM		8,541.50	
EFT14555	23/02/2018	NEWMAN'S CONCRETE	WASTE TRANSFER STATION PROJECT: Installation of Walls & removal of existing walls, Supply and instal 1800 sump and lid, Various earthworks and panelwork	1		27,500.00
INV D2687	21/02/2018	NEWMAN'S CONCRETE	WASTE TRANSFER STATION PROJECT: Installation of Walls & removal of existing walls, Supply and instal 1800 sump and lid, Various earthworks and panelwork		27,500.00	
EFT14556	23/02/2018	GREAT SOUTHERN FUEL SUPPLIES	HIRE OF WATER TANKER TRAILER FOR THE MONTH OF JANUARY 2018	1		3,300.00
INV FEBRUAI4/02/2018	23/02/2018	GREAT SOUTHERN FUEL SUPPLIES	HIRE OF WATER TANKER TRAILER FOR THE MONTH OF JANUARY 2018		3,300.00	
EFT14557	23/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	4000L DIESEL DELIVERED TO JMP DEPOT	1		8,094.02
INV 112292	08/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	2000L DIESEL FUEL		2,737.02	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 15

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 112448	15/02/2018	EASTERN GREAT SOUTHERN PETROLEUM	4000L DIESEL DELIVERED TO JMP DEPOT		5,357.00	
EFT14558	23/02/2018	BUILDING COMMISSION - Department of Mines, Industry Regulation and Safety (DMIRS)	BUILDING SERVICE LEVY FEE - JANUARY 2018	1		679.25
INV JANUAR02/02/2018		BUILDING COMMISSION - Department of Mines, Industry Regulation and Safety (DMIRS)	BUILDING SERVICE LEVY FEE - JANUARY 2018		679.25	
EFT14559	23/02/2018	TOLL IPEC	Freight	1		69.13
INV 0305	19/01/2018	TOLL IPEC	Freight		33.93	
INV 0308	09/02/2018	TOLL IPEC	PCS Freight		10.86	
INV 0307	02/02/2018	TOLL IPEC	FREIGHT		24.34	
EFT14560	23/02/2018	THE MURRAY HOTEL PERTH	ACCOMMODATION FOR TRAINING SEMINAR STEVE ELSON	1		139.00
INV 16856	14/02/2018	THE MURRAY HOTEL PERTH	ACCOMMODATION FOR TRAINING SEMINAR STEVE ELSON		139.00	
EFT14561	23/02/2018	WATER CORPORATION	WATER USE & SERVICE CHARGE	1		317.00
INV 9007793312/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		213.49	
INV 9007791907/02/2018		WATER CORPORATION	WATER USE & SERVICE CHARGE		103.51	
EFT14562	26/02/2018	FIRST HEALTH SERVICES	Recruitment Fee for GP - Dr Gemma Yardley Business Service Agreement with respect to the Jerramungup Medical Centre	1		33,426.43
INV 0000804021/02/2018		FIRST HEALTH SERVICES	Recruitment Fee for GP - Dr Gemma Yardley Business Service Agreement with respect to the Jerramungup Medical Centre		33,426.43	
EFT14563	26/02/2018	PETER GREGORY NEWBAY	SUPPLY OF GRAVEL - AGRN 743 FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) COWALLELUP ROAD & NORMAN ROAD	1		31,038.70
INV 01	25/02/2018	PETER GREGORY NEWBAY	SUPPLY OF GRAVEL - AGRN 743 FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) COWALLELUP ROAD & NORMAN ROAD		31,038.70	
EFT14564	26/02/2018	HASSELL DISTRICT TRADERS	PAINT TRAY AND ROLLER KIT	1		16.10
INV 1005934622/02/2018		HASSELL DISTRICT TRADERS	PAINT TRAY AND ROLLER KIT		16.10	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 16

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT14565	26/02/2018	BREMER BAY EARTHMOVING CONTRACTORS	Supply of Gravel - AGRN 734 FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) COWALLELUP AND NORMAN ROADS	1		18,647.20
INV 8325	31/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	Supply of Gravel - AGRN 734 FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) COWALLELUP AND NORMAN ROADS		14,577.20	
INV 8323	05/01/2018	BREMER BAY EARTHMOVING CONTRACTORS	Supply of Gravel - AGRN 734 FLOODING IN WESTERN AUSTRALIA (JAN - FEB 2017) BOXWOOD / ONGERUP ROAD, NORMAN & CORACKERUP ROADS		4,070.00	
EFT14566	26/02/2018	ALEX BURNS & CO	JP008: 237,084 KM SERVICE	1		888.06
INV 0002348622	02/2018	ALEX BURNS & CO	JP008: 237,084 KM SERVICE		888.06	
DD15502.1	07/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1		9,348.74
INV SUPER	07/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Superannuation contributions	1	6,495.46	
INV DEDUCT07	02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	984.00	
INV DEDUCT07	02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	200.00	
INV DEDUCT07	02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	940.72	
INV DEDUCT07	02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	281.90	
INV DEDUCT07	02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	446.66	
DD15502.2	07/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1		468.82
INV DEDUCT07	02/2018	BT SUPER FOR LIFE	Payroll deductions	1	181.48	
INV SUPER	07/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1	287.34	
DD15502.3	07/02/2018	PRIME SUPER	Superannuation contributions	1		564.10
INV DEDUCT07	02/2018	PRIME SUPER	Payroll deductions	1	138.15	
INV SUPER	07/02/2018	PRIME SUPER	Superannuation contributions	1	425.95	

USER: KIARA PITTARD
PAGE: 17

Shire of Jerramungup
Accounts Payable Report

Date: 08/03/2018
Time: 11:57:10AM

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15502.4	07/02/2018	AUSTRALIAN SUPER	Superannuation contributions	1		224.40
INV SUPER	07/02/2018	AUSTRALIAN SUPER	Superannuation contributions	1	224.40	
DD15502.5	07/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1		272.22
INV SUPER	07/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1	272.22	
DD15502.6	07/02/2018	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	1		137.43
INV SUPER	07/02/2018	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	1	137.43	
DD15502.7	07/02/2018	CBUS SUPERANNUATION FUND	Superannuation contributions	1		300.13
INV SUPER	07/02/2018	CBUS SUPERANNUATION FUND	Superannuation contributions	1	300.13	
DD15502.8	07/02/2018	REST SUPERANNUATION	Superannuation contributions	1		238.53
INV SUPER	07/02/2018	REST SUPERANNUATION	Superannuation contributions	1	238.53	
DD15503.1	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1		9,430.32
INV SUPER	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Superannuation contributions	1	6,618.04	
INV DEDUCT	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	937.56	
INV DEDUCT	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	200.00	
INV DEDUCT	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	940.72	
INV DEDUCT	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	286.88	
INV DEDUCT	21/02/2018	WA SUPER (WA LOCAL GOVERNMENT SUPER PLAN)	Payroll deductions	1	447.12	
DD15503.2	21/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1		468.82
INV DEDUCT	21/02/2018	BT SUPER FOR LIFE	Payroll deductions	1	181.48	
INV SUPER	21/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1	287.34	

Date: 08/03/2018
Time: 11:57:10AM

Shire of Jerramungup
Accounts Payable Report

USER: KIARA PITTARD
PAGE: 18

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15503.3	21/02/2018	PRIME SUPER	Superannuation contributions	1		566.44
INV DEDUCT21/02/2018		PRIME SUPER	Payroll deductions	1	138.72	
INV SUPER 21/02/2018		PRIME SUPER	Superannuation contributions	1	427.72	
DD15503.4	21/02/2018	AUSTRALIAN SUPER	Superannuation contributions	1		225.84
INV SUPER 21/02/2018		AUSTRALIAN SUPER	Superannuation contributions	1	225.84	
DD15503.5	21/02/2018	BT SUPER FOR LIFE	Superannuation contributions	1		272.22
INV SUPER 21/02/2018		BT SUPER FOR LIFE	Superannuation contributions	1	272.22	
DD15503.6	21/02/2018	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	1		191.61
INV SUPER 21/02/2018		CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	1	191.61	
DD15503.7	21/02/2018	CBUS SUPERANNUATION FUND	Superannuation contributions	1		272.15
INV SUPER 21/02/2018		CBUS SUPERANNUATION FUND	Superannuation contributions	1	272.15	
DD15503.8	21/02/2018	REST SUPERANNUATION	Superannuation contributions	1		237.09
INV SUPER 21/02/2018		REST SUPERANNUATION	Superannuation contributions	1	237.09	
DD15513.1	21/02/2018	CBUS SUPERANNUATION FUND	Superannuation contributions	1		274.18
INV SUPER 07/03/2018		CBUS SUPERANNUATION FUND	Superannuation contributions	1	274.18	

Date: 08/03/2018
 Time: 11:57:10AM

Shire of Jerramungup
 Accounts Payable Report

USER: KIARA PITTARD
 PAGE: 19

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
----------------	------	------	---------------------	-----------	------------	--------

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL-5332607	792,617.18
TOTAL		792,617.18

SUBMISSION TO:	Finance
AGENDA REFERENCE:	10.2.2
SUBJECT:	Monthly Financial Report
LOCATION/ADDRESS:	Shire of Jerramungup
AUTHOR:	Tamara Pike
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	13th March 2018

SUMMARY

This report presents the monthly financial report to Council which is provided as an attachment to the agenda. The recommendation is to receive the monthly financial report.

ATTACHMENT

Attachment 10.2.2 - Monthly Financial Report Period Ending 28th February 2018

BACKGROUND

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

CONSULTATION

Council financial records.

COMMENT

This report contains annual budget estimates, actual amounts of expenditure, revenue and income to the end of the month. It shows the material differences between the budget and actual amounts where they are not associated to timing differences for the purpose of keeping Council abreast of the current financial position.

STATUTORY REQUIREMENTS

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1996 require that financial activity statement reports are provided each month reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month.

The report is to be presented at either the next Ordinary meeting after the end of the month, or if not prepared in time to the next Ordinary meeting after that meeting.

STRATEGIC IMPLICATIONS

This item relates to the following component from the Shire of Jerramungup Community Plan 2016 - 2026;

Aspiration 2.5: To provide strong civic leadership and governance systems that are open and transparent and ethical.

FINANCIAL IMPLICATIONS

As detailed within the Monthly Financial Report

POLICY IMPLICATIONS

Accounting policies as detailed within the Monthly Financial Report

WORKFORCE IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

RECOMMENDATION

That Council receive the Monthly Financial Report for the period ending 28th February 2018 in accordance with Section 6.4 of the Local Government Act 1995.

OCR180305 Moved Cr B Trevaskis / Seconded Cr A Price

That Council receive the Monthly Financial Report for the period ending 28th February 2018 in accordance with Section 6.4 of the Local Government Act 1995.

Carried 7-0

10.2.2

SHIRE OF JERRAMUNGUP
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2018

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

TABLE OF CONTENTS

Monthly Summary Information	2
Statement of Financial Activity By Nature or Type	3
Statement of Financial Activity by Program	4
Statement of Capital Acquisitions and Capital Funding	5
Note 1 Significant Accounting Policies	6 - 9
Note 2 Explanation of Material Variances	10
Note 3 Net Current Funding Position	11
Note 4 Cash and Investments	12
Note 5 Budget Amendments	13
Note 6 Receivables	14
Note 7 Cash Backed Reserves	15
Note 8 Capital Disposals	16
Note 9 Rating Information	17
Note 10 Information on Borrowings	18
Note 11 Grants and Contributions	19
Note 12 Trust	20
Note 13 Details of Capital Acquisitions	21 - 25

SHIRE OF JERRAMUNGUP
Information Summary
For the Period Ended 28 February 2018

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 28 February 2018 of \$1,590,607.

Items of Significance

The material variance adopted by the Shire of Jerramungup for the 2017/18 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	%				
	Collected /				
	Completed	Annual Budget	YTD Budget	YTD Actual	
Significant Projects					
Bremer Bay Civic Square Construction	25%	\$ 1,055,310	\$ 703,544	\$ 261,658	
Bremer Bay Skate Park	19%	\$ 558,250	\$ 372,168	\$ 107,018	
Paperbark Park Redevelopment	13%	\$ 187,865	\$ 124,096	\$ 24,718	
Replace ablution block - Blossoms Beach	0%	\$ 35,953	\$ 23,968	\$ -	
Bremer Bay To Point Henry Trail	50%	\$ 149,000	\$ 99,336	\$ 74,000	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	39%	\$ 4,226,643	\$ 3,025,501	\$ 1,646,254	
Non-operating Grants, Subsidies and Contributions	28%	\$ 1,977,104	\$ 1,396,203	\$ 548,123	
	35%	\$ 6,203,747	\$ 4,421,704	\$ 2,194,377	
Rates Levied	100%	\$ 3,222,342	\$ 3,222,342	\$ 3,221,611	

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	Current
Adjusted Net Current Assets	67%	\$ 2,376,397	\$ 1,590,607
Cash and Equivalent - Unrestricted	22%	\$ 2,729,042	\$ 609,532
Cash and Equivalent - Restricted	108%	\$ 1,479,488	\$ 1,603,914
Receivables - Rates	96%	\$ 385,221	\$ 369,122
Receivables - Other	156%	\$ 97,796	\$ 152,508
Payables	138%	\$ 296,927	\$ 409,590

% Compares current ytd actuals to prior year actuals at the same time

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.

Preparation

Prepared by: Tamara Pike

Reviewed by: Brent Bailey

Date prepared: 12th March 2018

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2018

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,782,007	1,782,007	1,804,095	22,088	1%	
Revenue from operating activities							
Rates	9	3,222,342	3,222,342	3,221,611	(731)	(0%)	
Operating Grants, Subsidies and Contributions	11	4,226,643	3,025,501	1,646,308	(1,379,193)	(46%)	▼
Fees and Charges		706,559	607,844	624,665	16,821	3%	
Interest Earnings		76,400	53,428	49,431	(3,997)	(7%)	
Other Revenue		25,000	18,078	15,435	(2,643)	(15%)	
Profit on Disposal of Assets	8	0	0	0	0		
		8,256,944	6,927,193	5,557,451			
Expenditure from operating activities							
Employee Costs		(1,824,223)	(1,215,888)	(1,244,006)	(28,118)	(2%)	
Materials and Contracts		(4,871,455)	(3,256,984)	(2,294,175)	962,809	30%	▲
Utility Charges		(186,469)	(124,048)	(115,493)	8,555	7%	
Depreciation on Non-Current Assets		(1,732,628)	(1,154,936)	(1,296,103)	(141,167)	(12%)	▼
Interest Expenses		(45,503)	(30,312)	(12,976)	17,336	57%	▲
Insurance Expenses		(228,465)	(228,404)	(183,224)	45,180	20%	▲
Other Expenditure		(206,881)	(154,187)	(163,074)	(8,887)	(6%)	
Loss on Disposal of Assets	8	(100,535)	(67,016)	(49,663)			
		(9,196,159)	(6,231,775)	(5,358,714)			
Operating activities excluded from budget							
Add back Depreciation		1,732,628	1,154,936	1,296,103	141,167	12%	▲
Adjust (Profit)/Loss on Asset Disposal	8	100,535	67,016	49,663	(17,353)	(26%)	▼
Adjust Provisions and Accruals			0	(11,432)	(11,432)		▼
Amount attributable to operating activities		893,948	1,917,370	1,533,070			
Investing activities							
Grants, Subsidies and Contributions	11	1,977,104	1,396,203	548,123	(848,080)	(61%)	▼
Proceeds from Disposal of Assets	8	193,855	129,237	117,627	(11,610)	(9%)	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(79,103)	(52,728)	(61,612)	(8,884)	(17%)	
Infrastructure Assets - Roads	13	(2,116,648)	(1,411,112)	(1,229,321)	181,791	13%	▲
Infrastructure Assets - Public Facilities	13	(1,801,425)	(1,200,952)	(393,394)	807,558	67%	▲
Infrastructure Assets - Footpaths	13	(208,991)	(139,336)	(74,000)	65,336	47%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(348,411)	(232,272)	(338,539)	(106,267)	(46%)	▼
Furniture and Equipment	13	(11,450)	(7,640)	(7,063)	577	8%	
Amount attributable to investing activities		(2,395,069)	(1,518,600)	(1,438,179)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Transfer from Reserves	7	630,403	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(194,239)	(129,493)	(96,047)	33,446	26%	▲
Transfer to Reserves	7	(717,050)	(478,033)	(212,333)	265,700	56%	▲
Amount attributable to financing activities		(280,886)	(607,526)	(308,380)			
Closing Funding Surplus (Deficit)	3	0	1,573,251	1,590,607	17,356	1%	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2018

	Note	Amended Annual Budget (a)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,782,007	1,782,007	1,804,095	22,088	1%	
Revenue from operating activities							
Governance		0	0	5,142	5,142		
General Purpose Funding - Rates	9	3,222,342	3,222,342	3,221,611	(731)	(0%)	
General Purpose Funding - Other		792,624	439,159	561,716	122,557	28%	▲
Law, Order and Public Safety		149,388	141,631	114,819	(26,812)	(19%)	▼
Health		7,363	7,363	12,259	4,896	66%	
Education and Welfare		1,088	816	2,264	1,448	177%	
Housing		135,643	103,331	96,186	(7,145)	(7%)	
Community Amenities		532,168	457,908	460,001	2,093	0%	
Recreation and Culture		112,134	79,037	34,399	(44,638)	(56%)	▼
Transport		3,100,367	2,341,701	952,787	(1,388,914)	(59%)	▼
Economic Services		37,895	21,801	40,188	18,387	84%	▲
Other Property and Services		165,931	112,104	57,256	(54,848)	(49%)	▼
		8,256,944	6,927,193	5,558,629			
Expenditure from operating activities							
Governance		(292,195)	(213,712)	(209,547)	4,165	2%	
General Purpose Funding		(139,774)	(104,080)	(60,360)	43,720	42%	▲
Law, Order and Public Safety		(647,110)	(435,778)	(408,088)	27,690	6%	
Health		(298,952)	(199,368)	(211,670)	(12,302)	(6%)	
Education and Welfare		(80,707)	(53,985)	(54,255)	(270)	(1%)	
Housing		(224,640)	(151,770)	(114,374)	37,396	25%	▲
Community Amenities		(1,166,653)	(778,798)	(683,951)	94,847	12%	▲
Recreation and Culture		(837,029)	(570,237)	(637,413)	(67,176)	(12%)	▼
Transport		(5,130,947)	(3,421,086)	(2,633,428)	787,658	23%	▲
Economic Services		(253,988)	(171,210)	(215,727)	(44,517)	(26%)	▼
Other Property and Services		(124,164)	(131,759)	(131,080)	679	1%	
		(9,196,159)	(6,231,783)	(5,359,893)			
Operating activities excluded from budget							
Add back Depreciation		1,732,628	1,154,936	1,296,103	141,167	12%	▲
Adjust (Profit)/Loss on Asset Disposal	8	100,535	67,016	49,663	(17,353)	(26%)	▼
Adjust Provisions and Accruals		0	0	(11,432)	(11,432)		▼
Amount attributable to operating activities		893,948	1,917,362	1,533,069			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,977,104	1,396,203	548,123	(848,080)	(61%)	▼
Proceeds from Disposal of Assets	8	193,855	129,237	117,627	(11,610)	(9%)	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(79,103)	(52,728)	(61,612)	(8,884)	(17%)	
Infrastructure Assets - Roads	13	(2,116,648)	(1,411,112)	(1,229,321)	181,791	13%	▲
Infrastructure Assets - Public Facilities	13	(1,801,425)	(1,200,952)	(393,394)	807,558	67%	▲
Infrastructure Assets - Footpaths	13	(208,991)	(139,336)	(74,000)	65,336	47%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(348,411)	(232,272)	(338,539)	(106,267)	(46%)	▼
Furniture and Equipment	13	(11,450)	(7,640)	(7,063)	577	8%	
Amount attributable to investing activities		(2,395,069)	(1,518,600)	(1,438,179)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Transfer from Reserves	7	630,403	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(194,239)	(129,493)	(96,047)	33,446	26%	▲
Transfer to Reserves	7	(717,050)	(478,033)	(212,333)	265,700	56%	▲
Amount attributable to financing activities		(280,886)	(607,526)	(308,380)			
Closing Funding Surplus(Deficit)	3	0	1,573,247	1,590,607			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

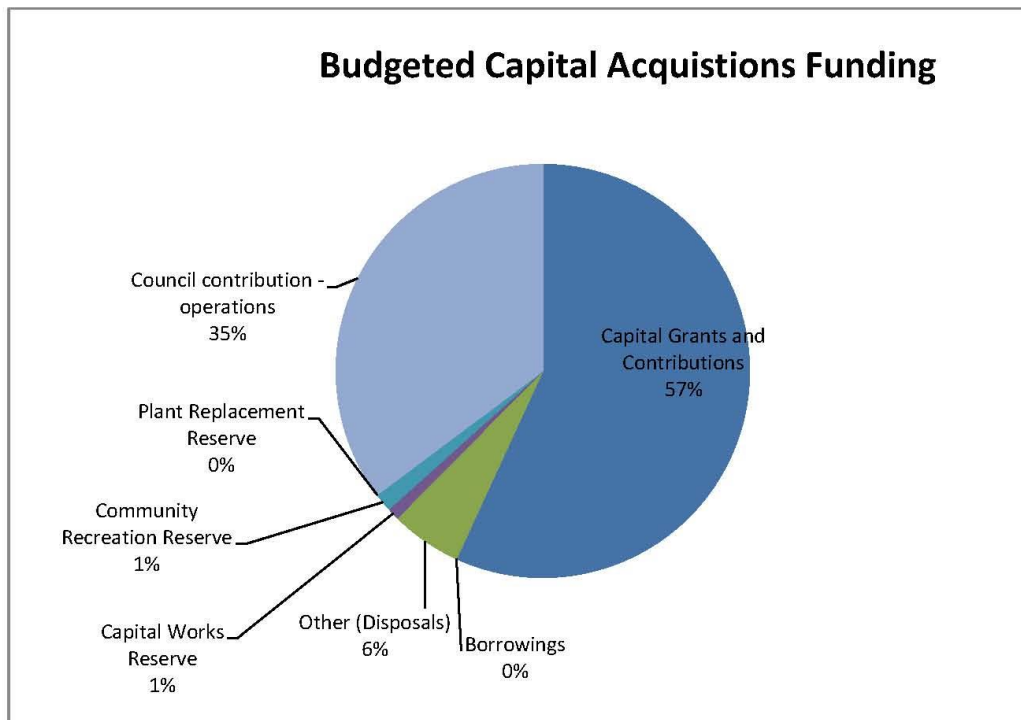
**SHIRE OF JERRAMUNGUP
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2018**

Capital Acquisitions

	Note	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$
Land and Buildings	13	52,728	79,103	61,612	8,884
Infrastructure Assets - Roads	13	1,411,112	2,116,648	1,229,321	-181,791
Infrastructure Assets - Public Facilities	13	1,200,952	1,801,425	393,394	-807,558
Infrastructure Assets - Footpaths	13	139,336	208,991	74,000	-65,336
Infrastructure Assets - Drainage	13	0	0	0	0
Plant and Equipment	13	232,272	348,411	338,539	106,267
Furniture and Equipment	13	7,640	11,450	7,063	-577
Capital Expenditure Totals		3,044,040	4,566,028	2,103,929	-940,111

Capital acquisitions funded by:

Capital Grants and Contributions	1,396,203	1,977,104	548,123
Borrowings	0	0	0
Other (Disposals)	129,237	193,855	117,627
Grants Carried Forward		1,088,006	
Council contribution - Cash Backed Reserves			
Capital Works Reserve	0	32,239	0
Community Recreation Reserve	0	50,000	0
Plant Replacement Reserve	0	0	0
Council contribution - operations	1,518,600	1,224,824	1,438,179
Capital Funding Total	3,044,040	4,566,028	2,103,929



SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 1: Significant Accounting Policies**(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

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.

(b) 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 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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.

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

(g) Trade and Other Receivables

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.

(h) Inventories**General**

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 sale 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. Finance 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 on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 1: Significant Accounting Policies**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 1: Significant Accounting Policies**(o) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications**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

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

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.

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.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 1: Significant Accounting Policies
(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control City/Town/Shire overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 2: 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 budget materially.

The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Rates	(731)	0%			
Operating Grants, Subsidies and					
					Claims have been sent through to Main Roads for approval relating to WANDRRA claims relating to AGRN 743. Actual expenditure is behind budget forecast which is impacting timing of grants and contributions received in return.
Contributions	(1,379,193)	-46%	▼	Timing	
Fees and Charges	16,821	3%		Timing	
Interest Earnings	(3,997)	-7%		Timing	
Other Revenue	(2,643)	-15%		Timing	
Profit on Disposal of Assets	0				
Operating Expense					
Employee Costs	(28,118)	-2%		Timing	
Materials and Contracts	962,809	30%	▲	Timing	Contractor works continuing on with flood damage relating AGRN 743. Project expenditure expected to increase over coming months.
Utility Charges	8,555	7%		Timing	
Depreciation on Non-Current Assets	(141,167)	-12%	▼	Timing	Depreciation rate of roads reduced after reviewing Other infrastructure depreciation rates
Interest Expenses	17,336	57%	▲	Timing	30th June interest accrued journals have been entered and then reversed 1st July this creates a negative. This will net off when principal payments are made. Loan payments are twice a year so there will always be a timing difference
Insurance Expenses	45,180	20%	▲	Timing	Changed the way Plant insurance is treated as a cost for plant recovery. Plant insurance only showing monthly rather than two payments early in the year.
Other Expenditure	(8,887)	-6%		Timing	
Loss on Disposal of Assets	0	0%	±		
Capital Revenues					
Grants, Subsidies and Contributions	(848,080)	-61%	▼	Timing	Lotterywest grant funds for Skatepark and Paperbarks will be received once projects are completed.
Proceeds from Disposal of Assets	(11,610)	-9%		Timing	Still have ute and Skid steer loader to sell.
Capital Expenses					
Land and Buildings	(8,884)	-17%	▼	Timing	Over-expenditure relates to wages and plant allocated to 37 Derrick Street. Quotes are being sourced for the abutment block at Blossoms Beach.
Infrastructure Assets - Roads	181,791	13%		Timing	Waiting on approval from DER to carry out works on Meechi Road and less expenditure incurred on Lake Magenta Road than budgeted.
Infrastructure Assets - Public Facilities	807,558	67%		Timing	BB Civic Square, Skate park and Paperbarks redevelopment under construction.
Infrastructure Assets - Footpaths	65,336	47%		Timing	Planning for George Street footpath has commenced project expected to commence in March.
Infrastructure Assets - Drainage	0		▲		N/A
Plant and Equipment	(106,267)	-46%	▲	Timing	Plant and equipment all purchased now and on track using full budget figures. This variance figure compares actuals to pro-rata budget figure.
Furniture and Equipment	577	8%			
Financing					
Repayment of Debentures	33,446	26%	▲	Timing	Timing difference - first lot of capital repayments and interest payments have been paid.

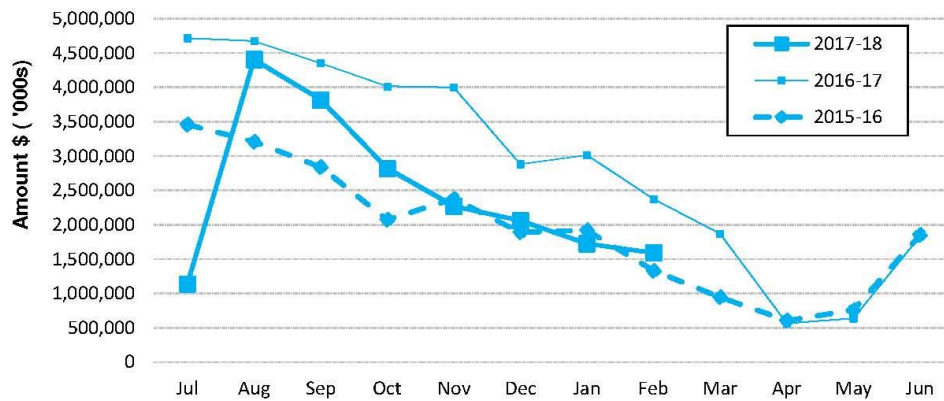
**SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018**

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	28 Feb 2017	28 Feb 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	(52,761)	1,017,172	609,532
Investments		1,088,006	1,711,869	813,224
Cash Restricted	4	1,391,475	1,479,488	1,603,914
Receivables - Rates	6	98,546	385,221	369,122
Receivables - Other, including prepaid expenses	6	910,331	97,796	152,508
Inventories		31,982	46,377	55,810
		<u>3,467,579</u>	<u>4,737,924</u>	<u>3,604,111</u>
Less: Current Liabilities				
Payables		(296,927)	(882,039)	(409,590)
Provisions		(319,202)	(287,428)	(319,202)
		<u>(616,129)</u>	<u>(1,169,467)</u>	<u>(728,791)</u>
Less: Cash Reserves / Restricted	7	(1,391,475)	(1,479,488)	(1,603,914)
Add Back - Non Cash Provisions Accruals		319,202	287,428	319,202
Difference to Budgeted Opening Balance		24,918		
Net Current Funding Position		1,804,095	2,376,397	1,590,607

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	609,332				609,332	BankWest	1.50%	At Call
Till / Petty Cash	200				200	BankWest	0.00%	At Call
Committed Funds		14,887			14,887	BankWest	1.05%	At Call
(b) Term Deposits								
Reserves Term Deposit		1,000,000			1,000,000	Bankwest	2.35%	19-Feb-18
Muni Cash Deposit								
(c) Investments								
Investment Account				229,831	229,831	WA Treasury	1.45%	At Call
Investment account				583,393	583,393	Bankwest	1.05%	At Call
Reserves Cash A/c		589,028			589,028	BankWest	1.60%	At Call
Total	609,532	1,603,914	0	813,224	3,026,671			

Comments/Notes - Investments

Reserve Term Deposit of \$1,000,000 matured on 19 February 2018 with interest rate of 2.35%. These funds were transferred to the Bankwest At Call account.

SHIRE OF JERRAMUNGUP
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2018

Note 5: Budget Amendments
 Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$
	Permanent Changes						
				0	0	0	

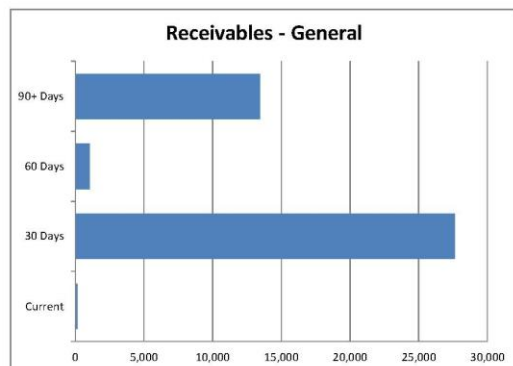
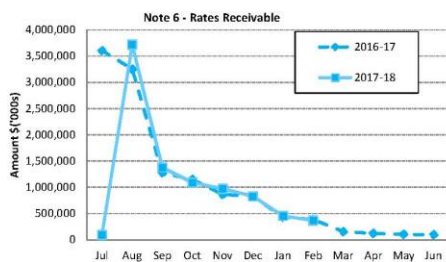
13

SHIRE OF JERRAMUNGUP
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2018

Note 6: Receivables

Receivables - Rates Receivable	28 Feb 2018	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Credit Balances
Opening Arrears Previous Years	\$	\$	Receivables - General	126	27,634	1,040	13,424	(2,107)
Rates Levied this year	3,221,611	98,546	GST Receivable	72,156				
Rubbish, Recycling and Fire Levy this year	404,656		Prepayments	40,236				
Less Collections to date	3,335,270	20,422						
Equals Current Outstanding	290,998	78,124						
Net Rates Collectable	290,998	78,124	Total Receivables General Outstanding					152,509
% Collected	91.98%	20.72%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

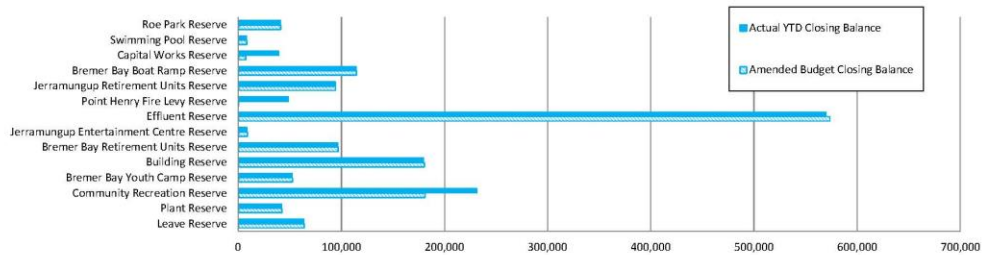
14

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 33,228	\$ 366	\$ 478	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 63,593	\$ 63,706
Plant Reserve	41,774	460	965					42,233	42,139
Community Recreation Reserve	148,922	1,638	1,806	80,636	80,636	(50,000)		181,196	231,365
Bremer Bay Youth Camp Reserve	51,734	569	452					52,303	52,186
Building Reserve	178,247	1,961	1,559					180,208	179,806
Bremer Bay Retirement Units Reserve	95,686	1,053	837					96,739	96,523
Jerramungup Entertainment Centre Reserve	8,435	93	74					8,528	8,509
Effluent Reserve	508,262	8,447	4,799	556,744	56,744	(500,000)		573,453	569,805
Point Henry Fire Levy Reserve	26,494	291	367	21,670	21,670	(48,164)		291	48,531
Jerramungup Retirement Units Reserve	93,216	1,025	815					94,242	94,031
Bremer Bay Boat Ramp Reserve	113,152	1,245	989					114,396	114,141
Capital Works Reserve	38,751	426	339			(32,239)		6,938	39,089
Swimming Pool Reserve	8,054	89	70					8,143	8,124
Roe Park Reserve	30,741	338	331	10,000	10,000			41,079	41,072
Restricted Cash	14,780							14,780	14,887
	1,391,475	18,000	13,283	699,050	199,050	(630,403)	0	1,478,121	1,603,914

Note 7 - Year To Date Reserve Balance to End of Year Estimate



15

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
A844	JP007 - Works Manager Vehicle	45,390				45,390	33,000		(12,390)
A848	2016 DCEO vehicle	35,270	24,755		(10,515)	35,270	24,755		(10,515)
A845	JP0014 - Planners Vehicle	33,745	22,727		(11,018)	34,400	23,000		(11,400)
A814	JP0016 - Town Services Utility	16,640				16,640	5,000		(11,640)
A766	JP005 - Construction utility	26,560	4,032		(22,528)	26,560	13,100		(13,460)
A737	JP009 - Rural Maintenance Truck	62,210	46,716		(15,494)	62,210	50,000		(12,210)
A718	JP0015 - Isuzu Tip Truck Town Services	20,720	19,397		(1,323)	20,720	15,000		(5,720)
A782	Skid Steer Loader	53,200				53,200	30,000		(23,200)
		293,735	117,627	0	(60,878)	294,390	193,855	0	(100,535)

16

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 9: Rating Information

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	YTD Actual			Amended Budget				
				Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV	11.4850	555	6,431,590	743,211	1,553	107	744,871	738,668	0	0	738,668
UV	1.0870	324	204,626,500	2,224,290	(2,389)	(192)	2,221,509	2,224,290	0	0	2,224,290
Sub-Totals		879	211,058,090	2,967,501	(836)	(285)	2,966,380	2,962,958	0	0	2,962,958
Minimum Payment											
GRV	\$ 785.00	291	1,398,238	224,510	0	0	224,510	228,435	0	0	228,435
UV	785.00	40	1,190,870	31,400	0	0	31,400	31,400	0	0	31,400
Sub-Totals		331	2,589,108	255,910	0	0	255,910	259,835	0	0	259,835
		1,210	213,647,198	3,223,411	(836)	(285)	3,222,290	3,222,793	0	0	3,222,793
Concession							0				(451)
Amount from General Rates							3,222,290				3,222,342
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							3,222,290				3,222,342

Comments - Rating Information

Rates were raised in August after the adoption of the budget.

17

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 10: Information on Borrowings**(a) Debenture Repayments**

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 259 - Key Personnel Housing	155,403		29,148	59,232	126,255	96,171	2,508	9,041
Community Amenities								
Loan 261 - Housing Bremer Bay	260,144		16,123	32,592	244,021	227,552	3,026	10,840
Transport								
Loan 260 - Bremer Bay Town Centre	323,943		24,085	48,665	299,858	275,278	2,418	12,788
Loan 262 - Grader	97,076		11,659	23,450	85,417	73,626	1,052	2,080
Loan 263 - Bremer Bay Town Centre Stage 2	350,000		15,032	30,300	334,968	319,700	3,972	10,754
	1,186,566	0	96,047	194,239	1,090,519	992,327	12,976	45,503

All debenture repayments were financed by general purpose revenue.

Negative interest payments reflect end of year accrual journals.

(b) New Debentures

No new debentures were raised during the reporting period.

18

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

28/02/2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Operating	Amended Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected Revenue (d)+(e)	YTD Actual Revenue (Expended) (c)	Unspent Grant (a)-(b)+(c)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
General Purpose Funding											
11	030201	Grants Commission Grant Received - General	0	317,554	0	158,777	317,554	317,554	317,554	230,615	0
11	030202	Grants Commission Grant Received - Roads	0	329,216	0	164,608	329,216	329,216	329,216	213,070	0
11	030205	Other General Purpose Funding received	0	48,155	0	48,154	48,155	48,155	48,155	47,976	0
Law, Order and Public Safety											
11	050102	Income Relating to Fire Prevention	0	51,761	0	51,761	51,761	51,761	51,761	16,982	0
11	050106	ESL Operating grant	0	29,340	0	22,005	29,340	29,340	29,340	20,750	0
11	050107	CESM Contributions	0	38,467	0	38,467	38,467	38,467	38,467	34,261	0
11	050109	FESA/bushfire admin fee grant	0	4,000	0	4,000	4,000	4,000	4,000	4,000	0
Education and Welfare											
11	080302	Income Relating to Care of Families & Children	0	0	0	0	0	0	0	0	0
Housing											
11	090124	Income from Staff House - 37 (Lot 338) Derrick Street	0	6,410	0	6,410	6,410	6,410	6,410	6,410	0
Community Amenities											
11	100501	Income Relating to Protection Of Environment	0	500	0	328	500	500	500	500	0
11	100601	Income Relating to Town Planning & Regional Developm	0	102,000	0	51,000	102,000	102,000	102,000	12,791	0
11	100701	Income Relating to Other Community Amenities	0	0	0	0	0	0	0	31,285	0
Recreation and Culture											
11	110101	Income Relating to Public Halls and Civi Centres	0	0	0	0	0	0	0	909	0
11	110301	Income - Relating to Other Recreation & Sport	0	94,000	0	61,328	94,000	94,000	94,000	0	0
11	110313	Income - Department Sport & Rec (kids sport)	0	0	0	0	0	0	0	750	0
11	110601	Income Relating to Other Culture	0	0	0	0	0	0	0	273	0
18	110501	Income Relating to Other Recreation & Sport	0	0	741,000	494,000	741,000	741,000	741,000	0	0
Transport											
11	120212	Grant - MRWA Direct	0	82,809	0	82,809	82,809	82,809	82,809	82,436	0
11	120218	Grants MRWA - Flood Damage	0	3,000,000	0	2,250,000	3,000,000	3,000,000	3,000,000	841,738	0
18	120201	Income Relating to Streets, Roads, Bridges & Depot Mal Variou	0	0	99,500	49,750	99,500	99,500	99,500	0	0
18	120211	Grant - MRWA Project	0	0	550,000	412,500	550,000	550,000	550,000	244,000	0
18	120216	Grant - Roads to Recovery	0	0	586,604	439,953	586,604	586,604	586,604	295,032	0
18	120601	Grant - Aerodrome	0	0	0	0	0	0	0	9,091	0
Other Property and Services											
11	140201	Income relating to Public Works Overheads	0	0	0	0	0	0	0	1,299	0
11	140210	Workers Compensation Reimbursements	0	5,000	0	3,328	5,000	5,000	5,500	869	0
11	140311	M/V Insurance claim Reimbursement	0	31,094	0	31,094	31,094	31,094	31,094	1,918	0
11	140404	Diesel Fuel Rebate	0	48,000	0	24,000	48,000	4,000	52,000	31,903	0
11	140512	Income relating to Administration	0	38,337	0	27,432	38,337	38,337	38,337	43,278	0
11	140515	Income Paid Parental leave	0	0	0	0	0	0	0	(22,240)	0
TOTALS			0	4,226,643	1,977,104	4,421,704	6,203,747	4,500	6,208,247	2,194,377	548,123
SUMMARY											
Operating			0	1,226,643	0	775,501	1,226,643	4,500	1,231,143	804,516	0
Operating - Tied			0	3,000,000	0	2,250,000	3,000,000	0	3,000,000	841,738	0
Non-operating			0	0	1,977,104	1,396,203	1,977,104	0	1,977,104	548,123	0
TOTALS			0	4,226,643	1,977,104	4,421,704	6,203,747	4,500	6,208,247	2,194,377	548,123

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening	Amount	Amount	Closing
	Balance			Balance
	01 Jul 2017	Received	Paid	28 Feb 2018
	\$	\$	\$	\$
Trust Building Bond receipts	22,000	2,000	4,000	20,000
Trust Key Bonds receipt	570	80		650
Trust Housing bonds receipt	640	0	640	0
Trust Developer fees & bonds receipts	57,368	131	2,000	55,499
Trust Other Bonds receipts	1,170	80		1,250
Trust Hall and Shire bonds receipts	0	0		0
Footpath bonds	0	0		0
Trust Waste Management Funds	0	0		0
Trust Regional Waste Management Funds	3,038,646	11,980		3,050,625
Trust BB Community Funds receipts	20,813	284		21,097
	3,141,207	14,555	6,640	3,149,122

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28th February 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Buildings								
Housing								
	Enclose outdoor patio area & back gate (double) - 37 Derrick St	A479	35,067	0	35,067	16,300	10,864	(18,767)
	Refurbish kitchen cupboards & carpet - 4 Derrick St	A25	0	0	0	10,000	6,664	10,000
	Tile Fire - 20 Coral Sea Rd	A31A	0	0	0	2,450	1,632	2,450
	Water softening unit / cupboard in study / door in hallway - 37 McGlade Close	A37	0	0	0	6,500	4,336	6,500
	Housing Total		35,067	0	35,067	35,250	23,496	183
Community Amenities								
	Replace ablution block - Blossoms Beach	A12B	0	0	0	35,953	23,968	35,953
	Jerramungup Transfer station	A262I	26,545	0	26,545	0	0	(26,545)
	Community Amenities Total		26,545	0	26,545	35,953	23,968	9,408
Recreation And Culture								
	Replace last set of side exit doors - Jerramungup Entertainment Centre	A46	0	0	0	7,900	5,264	7,900
	Recreation And Culture Total		0	0	0	7,900	5,264	7,900

21

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28th February 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
Buildings Total								
			61,612	0	61,612	79,103	52,728	17,491
Footpaths								
Transport								
	George Street Footpath	P318	0	0	0	59,991	40,000	59,991
	Bremer Bay To Point Henry Trail	P317	74,000	0	74,000	149,000	99,336	75,000
	Transport Total		74,000	0	74,000	208,991	139,336	134,991
	Footpaths Total		74,000	0	74,000	208,991	139,336	134,991
Furniture & Office Equip.								
Other Property and Services								
	New Computer Equipment X3 Admin & Projector Council Chambers	A700	0	7,063	7,063	8,250	5,504	1,187
	Other Property and Services Total		0	7,063	7,063	8,250	5,504	1,187
Recreation And Culture								
	Upgrade Library Computer X2	A853	0	0	0	3,200	2,136	3,200
	Recreation And Culture Total		0	0	0	3,200	2,136	3,200
	Furniture & Office Equip. Total		0	7,063	7,063	11,450	7,640	4,387

22

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28th February 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget		Variance YTD Actual to Total Budget	Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget		
		\$	\$	\$	\$	\$	\$	
Plant, Equip. & Vehicles								
Community Amenities								
	Manager Of Development Vehicle	A888	36,988	36,988	41,101	27,400	4,113	
	Community Amenities Total	0	36,988	36,988	41,101	27,400	4,113	
Transport								
	Mitsubishi Triton-Construction	A891	28,656	28,656	28,622	19,080	(34)	
	Mitsubishi Triton-Rural Maintenance	A890	28,656	28,656	28,622	19,080	(34)	
	2017 Ud 6X4 Truck - Rural Maintenance	A889	185,963	185,963	186,146	124,096	183	
	2017 Hino Truck - Town Services	A892	58,274	58,274	63,920	42,616	5,646	
	Transport Total	0	301,551	301,551	307,310	204,872	5,759	
	Plant, Equip. & Vehicles Total	0	338,539	338,539	348,411	232,272	9,872	

23

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28th February 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget		Variance YTD Actual to Total Budget	Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget		
		\$	\$	\$	\$	\$	\$	
Public Facilities								
Recreation And Culture								
	Paperbarks Redevelopment	A854	24,718	24,718	187,865	125,240	163,147	
	Bremer Bay Skate Park	A855	107,018	107,018	558,250	372,168	451,233	
	Bremer Bay Civic Square Construction	A856	261,658	261,658	1,055,310	703,544	793,652	
	Recreation And Culture Total	0	393,394	393,394	1,801,425	1,200,952	1,408,031	
	Public Facilities Total	0	393,394	393,394	1,801,425	1,200,952	1,408,031	

24

SHIRE OF JERRAMUNGUP
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28th February 2018

Note 13: Capital Acquisitions

Assets	YTD Actual			Amended Budget			Variance YTD Actual to Total Budget	Strategic Reference / Comment
	Asset / Job #	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget		
Roads (Non Town)								
Transport								
Rabbit Proof Fence Road	C78	78,136	78,136	115,000	76,664	36,864		
Boxwood Ongerup Road	C10	360	360	0	0	(360)		
Carney Road	C26	77,157	77,157	115,000	76,664	37,843		
Brook Road	C12	124,411	124,411	145,000	96,672	20,589		
Stock Road	C84	28,983	28,983	79,986	53,328	51,003		
Water Bomber Turnaround	C177	58,348	58,348	25,000	16,664	(33,348)		
Devils Creek Road	RRG7	77,794	77,794	150,000	100,000	72,206		
Lake Magenta Road	RG11	198,598	198,598	240,001	160,000	41,403		
Gairdner South Road	RG10	60,941	60,941	225,000	150,008	164,059		
Needilup North Road	RG11	107,954	107,954	150,000	100,008	42,046		
Borden Boxwood Road	RG12	23	23	60,000	40,000	59,977		
Jerramungup North Road	RR16	26,988	26,988	146,595	97,728	119,607		
Meechi Road	RR17	28,173	56,346	150,000	100,000	93,654		
Jacup North Road	RR20	74,196	148,392	209,969	139,976	61,577		
Swamp Road	RR21	3,069	3,069	0	0	(3,069)		
Roads (Non Town) Total		498,050	546,380	1,811,551	1,207,712	767,121		
Town Streets								
Transport								
Bremer Bay Town Centre Civil Works	C101	146,752	146,752	135,097	90,064	(11,655)		
Townsite Reseals - Jerramungup	C175	14,716	14,716	30,000	20,000	15,284		
Townsite Reseals - Bremer Bay	C176	15,497	15,497	60,000	40,000	44,503		
Native Dog Beach Road	RR71	7,926	7,926	80,000	53,336	72,074		
Town Streets Total		154,679	302,133	305,097	203,400	120,206		
Capital Expenditure Total		788,340	1,315,589	4,566,028	3,044,048	2,462,099		



SUBMISSION TO:	Finance
AGENDA REFERENCE:	10.2.3
SUBJECT:	Budget Review 2017/2018
LOCATION/ADDRESS:	n/a
AUTHOR:	Brent Bailey / Tamara Pike
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	6th March 2018

SUMMARY

This item addresses Council's annual statutory budget review and gives an indication and projection of the end of year financial position. Based on current expenditure patterns and review of road construction projects the forecast end of year position is expected to be a deficit of \$42,533 which this report aims to address. The recommendation seeks to adopt the budget review and provides options for Council to address the deficit.

ATTACHMENT

Attachment 10.2.3(a) - Budget Review Report
Attachment 10.2.3(b) - Correspondence from First Health Pty Ltd

BACKGROUND

Under Regulation 33A (2) and (3) of the *Financial Management Regulations*, a budget review is to be undertaken by Senior Staff, the results of which are to be presented to Council within 30 days of completion and then forwarded to the Department of Local Government and Regional Development, along with Council's determination.

A budget review was undertaken by the Senior Finance Officer and Chief Executive Officer using figures to 31st January 2018. The attached financials take on a similar format to Council's monthly statements. The results are hereby reviewed and submitted to be adopted by Council.

CONSULTATION

Senior Officers
Council Financial Accounts

COMMENT

These projections are estimates done to the best of the abilities of the staff involved consulting with current accounts, forecasted expenditures and current budgets. These estimates do not guarantee that the 2017/2018 projected results will match the end of year result as there are many external influences through the remainder of the financial year that can have a bearing on Council's income and capacity for expenditure.

Contained in the attachments in Note 2 is a detailed discussion regarding areas of material variance within the budget forecasts for this financial year.

Summary:

In summary, Council's budget position was impacted early in the financial year following State and Federal Government grant funding cuts for Community Pools (\$32K), Financial Assistance Grants (\$55K) and the State Heritage Grant (\$7K) which were announced after the budget was adopted. This is in addition to the known funding cuts to the direct road maintenance grant which also restricted the 2017/2018 budget capacity. Since this time some operational budgets have been reduced in scope to deliver savings however the current forecast is projected at a \$42,533 deficit.

Contained in the attachments in Note 2 is a detailed discussion regarding areas of material variance within the budget forecasts for this financial year. There are variances at account levels and these are discussed in the budget review report.

Road Infrastructure Program:

- a) The major project currently under review is Meechi Road which to date has still not received final environmental clearances. With works on the culvert needing to be done in dry conditions this project is now forecast for completion next financial year.
- b) There have also been some project variations through the seal projects which have been adjusted where possible to meet budget or be offset against each other. Jacup North Road has been pulled back to a 2km seal project this financial year as additional contractor resources were utilised in the formation of the road which were not factored into original budgets.
- c) The balance of the road construction and maintenance contractor expenditure will need to be monitored closely through the remainder of the year to meet budget forecasts.

Town Planning projects:

- a) Jerramungup & Bremer Bay Industry zones. A budget amount was approved for \$20,000 the Manager of Development has advised that \$15,000 will need to be reallocated in 2018/19 to pay for a land capability and Local Water Management Plan. This study needs to happen in late winter (late August).
- b) Municipal Heritage Review – The budget identified \$7,000 of grant funds from the State Heritage Office to complete the review this funding is no longer available and is now closed. The remainder of this project may be able to be completed in house.
- c) Detailed design of cross runway – A request has been made to Great Southern Development Commission for a 12 month extension of the approved grant funds of \$50,000 as there will be a delay with the clearing permit approval before starting the design process.

Major Projects:

- a) Towards the end of the financial year Council will review its position on major projects such as the Bremer Bay Civic Square and Paperbarks development. At this stage the project is forecast to be completed on budget however some funds may need to be carried forward depending on the construction progress if there are any delays.

Other considerations:

- a) There has been a higher than usual level of staff turnover this financial year including 3 staff members departing with significant leave entitlements owed. The expense of this has been managed to date by delaying recruitment where

possible however net employee costs will be approximately \$50,000 higher than budgeted. The total costs of accrued leave entitlement payouts will be offset by adjustments to leave accruals at the end of the financial year.

- b) Council has previously indicated a preference for retaining the old Skid Steer loader. The machine has only worked 7 hours this financial year and given the low utilisation and forecast deficit the plant item remains in the budget for sale. If Council wishes to keep the plant item a resolution will need to be passed as part of this budget review.
- c) Under the new GP contract the vehicle provision has been replaced with a vehicle allowance. \$14,000 has been forecast for the year end in accordance with the budget to be offset by the proceeds from the sale of the old GP vehicle.
- d) Council is also in receipt of a letter from First Health seeking reimbursement of an additional \$2,987 for Dr Yardley and \$5,931 for First Health which was for costs incurred to upgrade computer hardware at the practice. If Council is supportive of this reimbursement an additional budget amendment should be added to the list of current budget amendments.

Addressing the Deficit

While the overall forecast deficit is not significant and can be accommodated with short term overdraft arrangements the following options are provided for Council to consider addressing the forecast deficit.

- 1) Defer the construction of the Blossoms Beach Toilet - \$35,953 in cash savings
- 2) Defer the construction of the George Street Footpath - \$51,426 in cash savings
- 3) Transfer \$50,000 (or other amount up to \$63,705) from the Leave Reserve to cover entitlement obligations.
- 4) Accept the forecast deficit, utilise overdraft arrangements at the end of the financial year and acknowledge the carried forward amount will reduce budget capacity next financial year.

STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

Part 3 Annual budget — s. 6.2

33A. Review of budget

(1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.

(3) A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

**Absolute majority required.*

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

STRATEGIC IMPLICATIONS

The Shire's Annual Budget is the primary tool for the implementation of the Strategic Community Plan.

FINANCIAL IMPLICATIONS

End of Year Financial Forecast as attached.

WORKFORCE IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

RECOMMENDATION

That Council;

1. Adopt the Budget Review for the financial year 2017/2018 that was conducted in accordance with Regulation 33A (2) and (3) of the *Local Government (Financial Management) Regulations 1996*.
2. Approve a budget amendment authorising the sale of the former Doctor's Toyota Kluger – JP0025.
3. Approve a budget amendment to defer the construction of the new Blossoms Beach toilet delivering cash saving of \$35,953 in 2017/2018 budget.
4. Accept the remaining forecast budget deficit which will be addressed in the opening balance of the 2018/2019 budget.

OCR180306 Moved Cr Trevaskis / Seconded Cr Parsons

That Council;

1. **Adopt the Budget Review for the financial year 2017/2018 that was conducted in accordance with Regulation 33A (2) and (3) of the *Local Government (Financial Management) Regulations 1996*.**
2. **Approve a budget amendment authorising the sale of the former Doctor's Toyota Kluger – JP0025.**
3. **Approve a budget amendment to defer the construction of the new Blossoms Beach toilet delivering cash saving of \$35,953 in 2017/2018 budget.**
4. **Accept the remaining forecast budget deficit which will be addressed in the opening balance of the 2018/2019 budget.**
5. **Approve a budget amendment to provide Dr Yardley with a \$2,987.00 contribution towards computer equipment.**

Carried by Absolute Majority

10.2.3(a)

Shire of Jerramungup

Budget Review 2017-2018

Using figures to 31st January 2018

TABLE OF CONTENTS

Statement of Financial Activity

Note 1 Significant Accounting Policies

Note 2 Predicted Variances

Note 3 Budget Amendments

Note 4 Detailed Capital Works and Asset Acquisitions Summary

Note 5 Capital Disposals

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

Shire of Jerramungup
STATEMENT OF BUDGET REVIEW
(Nature or Type)
Using figures to 31st January 2018

Note	Budget v Actual		Predicted		
	Revised Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Projected Year End \$ (a)+(c)+(d)
Operating Revenues	\$	\$	\$	\$	\$
Rate Revenue	3,222,342	3,220,960	(1,832)		3,220,510
Grants, Subsidies and Contributions	4,226,643	887,051	(39,162)	(57,000)	4,130,481
Profit on Asset Disposal	0	0	0		0
Fees and Charges	706,559	604,182	52,018		758,577
Service Charges	0	0	0		0
Interest Earnings	76,400	38,107	(211)		76,189
Other Revenue	25,000	14,333	(1,500)		23,500
	8,256,944	4,764,634	9,313	(57,000)	8,209,257
Operating Expense					
Employee Costs	(1,824,223)	(1,095,573)	(116,130)		(1,940,353)
Materials and Contracts	(4,871,455)	(1,793,153)	(102,971)	45,000	(4,929,426)
Utilities Charges	(186,469)	(102,502)	9,396		(177,073)
Depreciation (Non-Current Assets)	(1,732,628)	(1,146,896)	(137,777)		(1,870,405)
Interest Expenses	(45,503)	(12,976)	0		(45,503)
Insurance Expenses	(228,465)	(171,810)	26,612		(201,853)
Loss on Asset Disposal	(100,535)	(49,663)	(27,408)		(127,943)
Other Expenditure	(206,881)	(156,949)	(23,900)		(230,781)
	(9,196,159)	(4,529,522)	(372,179)	45,000	(9,523,338)
Funding Balance Adjustment					
Add Back Depreciation	1,732,628	1,146,896	137,777		1,870,405
Adjust (Profit)/Loss on Asset Disposal	100,535	49,663	27,408		127,943
Adjust Provisions and Accruals					0
Net Operating	893,948	1,431,671	(197,680)	(12,000)	684,268
Capital Revenues					
Grants, Subsidies and Contributions	1,977,104	539,032	(38,000)		1,939,104
Proceeds from Disposal of Assets	193,855	117,627	12,772		206,627
Proceeds from New Debentures	0	0	0		0
Proceeds from Sale of Investments	0	0	0		0
Proceeds from Advances	0	0	0		0
Self-Supporting Loan Principal	0	0	0		0
Transfer from Reserves	630,403	0	(500,000)		130,403
	2,801,362	656,659	(525,228)	0	2,276,134
Capital Expenses					
Land and Buildings	(79,103)	(35,067)	(18,767)		(97,870)
Plant and Equipment	(348,411)	(339,134)	9,501		(338,910)
Furniture and Equipment	(11,450)	(7,063)	1,187		(10,263)
Infrastructure Assets - Roads	(2,116,648)	(1,223,679)	85,985	93,654	(1,937,009)
Infrastructure Assets - Other	(2,010,416)	(467,394)	(1,275)		(2,011,691)
Purchase of Investments	0	0	0		0
Repayment of Debentures	(194,239)	(96,047)	0		(194,239)
Advances to Community Groups	0	0	0		0
Transfer to Reserves	(717,050)	(203,713)	500,000		(217,049)
	(5,477,317)	(2,372,097)	576,632	93,654	(4,807,031)
Net Capital	(2,675,955)	(1,715,438)	51,404	93,654	(2,530,897)
Net Operating + Capital	(1,782,007)	(283,767)	(146,276)	81,654	(1,846,629)
Opening Funding Surplus(Deficit)	1,782,007	1,804,095	22,088		1,804,095
Add Back Opening Balance items			0		0
Closing Funding Surplus(Deficit)	0	1,520,329	(124,188)	81,654	(42,533)

Shire of Jerramungup
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
Using figures to 31st January 2018

Note	Budget v Actual		Predicted		
	Revised Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)
Operating Revenues					
Governance	\$ 0	\$ 4,152	7,118		7,118
General Purpose Funding	4,014,967	3,620,609	(55,048)		3,959,919
Law, Order and Public Safety	149,388	111,996	27,277		176,665
Health	7,363	11,890	6,275		13,638
Education and Welfare	1,088	2,033	2,384		3,472
Housing	135,643	85,970	8,561		144,204
Community Amenities	532,168	457,182	42,929	(57,000)	518,098
Recreation and Culture	853,134	29,237	(15,516)		837,618
Transport	4,336,471	893,790	(14,213)		4,322,258
Economic Services	37,895	34,411	11,947		49,842
Other Property and Services	165,931	52,397	(50,401)		115,530
	10,234,048	5,303,666	(28,687)	(57,000)	10,148,361
Operating Expense					
Governance	(292,195)	(185,796)	(3,588)		(295,784)
General Purpose Funding	(139,774)	(55,111)	(5,937)		(145,711)
Law, Order and Public Safety	(647,110)	(366,738)	34,644		(612,466)
Health	(298,952)	(145,642)	(34,428)		(333,380)
Education and Welfare	(80,707)	(48,355)	(5,619)		(86,326)
Housing	(224,640)	(93,067)	20,661		(203,978)
Community Amenities	(1,166,653)	(612,559)	(53,319)	45,000	(1,174,972)
Recreation and Culture	(837,029)	(563,878)	(9,415)		(931,444)
Transport	(5,130,947)	(2,185,730)	(166,676)		(5,297,623)
Economic Services	(253,988)	(169,695)	(29,386)		(283,374)
Other Property and Services	(124,164)	(102,950)	(34,115)		(158,280)
	(9,196,159)	(4,529,522)	(372,179)	45,000	(9,523,338)
Funding Balance Adjustment					
Add Back Depreciation	1,732,628	1,146,896	137,777		1,870,405
Adjust (Profit)/Loss on Asset Disposal	100,535	49,663	27,408		127,943
Adjust Provisions and Accruals					0
Net Operating	2,871,052	1,970,703	(235,680)	(12,000)	2,623,372
Capital Revenues					
Proceeds from Disposal of Assets	193,855	117,627	12,772	0	206,627
Proceeds from New Debentures	0	0	0		0
Proceeds from Sale of Investments	0	0	0		0
Proceeds from Advances	0	0	0		0
Self-Supporting Loan Principal	0	0	0		0
Transfer from Reserves	630,403	0	(500,000)	0	130,403
	824,258	117,627	(487,228)	0	337,030
Capital Expenses					
Land Held for Resale	0	0	0		0
Land and Buildings	(79,103)	(35,067)	(18,767)	0	(97,870)
Plant and Equipment	(348,411)	(339,134)	9,501	0	(338,910)
Furniture and Equipment	(11,450)	(7,063)	1,187		(10,263)
Infrastructure Assets - Roads	(2,116,648)	(1,223,679)	85,985	93,654	(1,937,009)
Infrastructure Assets - Other	(2,010,416)	(467,394)	(1,275)	0	(2,011,691)
Purchase of Investments	0	0	0		0
Repayment of Debentures	(194,239)	(96,047)	0		(194,239)
Advances to Community Groups	0	0	0		0
Transfer to Reserves	(717,050)	(203,713)	500,000		(217,049)
	(5,477,317)	(2,372,097)	576,632	93,654	(4,807,031)
Net Capital	(4,653,059)	(2,254,470)	89,404	93,654	(4,470,001)
Net Operating + Capital	(1,782,007)	(283,767)	(146,276)	81,654	(1,846,629)
Opening Funding Surplus(Deficit)	1,782,007	1,804,095	22,088		1,804,095
Add Back Opening Balance items			0		0
Closing Funding Surplus(Deficit)	0	1,520,329	(124,188)	81,654	(42,533)

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) 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.

(c) Rounding Off Figures

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

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.

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be raised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

(i) Fixed Assets

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 Municipality 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.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Land	Not Depreciated
Buildings	2.00%
Furniture and Internal	15.00%
-Computers	33.30%
Light Vehicles - replacement due	
- Every Year	5.00%
- Every Two Years	10.00%
- More Than Two Ye	15.00%
Light Plant and Extern	15.00%
Heavy Plant and Exter	10.00%
Sealed Roads and Streets:	
- Clearing and Earth	0.00%
- Pavement	2.00%
- Kerb	5.00%
- Seal	3.33%
Unsealed Roads and Streets	
- Clearing and Earth	0.00%
- Pavement	3.33%
Footpaths	2.00%
Drainage, Sewerage Fi	2.00%
Other Infrastructure	2.00%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2010.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Interest-bearing Loans and Borrowings

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(o) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(p) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

(q) Nature or Type Classifications

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, service charges and sewerage rates.

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.

Service Charges

Council does not have any service charges.

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.

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.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

(q) Nature or Type Classifications (Continued)**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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details expenses related to Councils seven councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
 Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
2.1 OPERATING REVENUE (EXCLUDING RATES)		
2.1.1 PROFIT ON ASSET DISPOSAL	0	0
2.1.2 FEES AND CHARGES Camping fees for Millers point fees are higher this year than budgeted due to increased demand and collections via Camp Host. An additional \$7,040 in rental income is forecast due to private tenancy of a Collins Street Unit. An increase in reimbursement of pool expenses (\$4,400) and reimbursement for private works at the Bremer Bay Primary School (\$50,000) from Dept of Education is also forecast. These items are offset by additional materials and contracts expenditure.	52,018	0
2.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS There have been a number of Government Grant reductions this year, including - \$32,000 Community Pools Grant, \$55,000 in Financial Assistance Grants, \$7,000 in State Heritage Grants and a further \$50,000 in grants associated with Town Planning Projects which have been deferred until 2018/2019. There is a corresponding reduction in Town Planning project expenditure to offset this.	(39,162)	(57,000)
2.1.7 INTEREST EARNINGS	(211)	0
2.1.8 OTHER REVENUE	(1,500)	0
Predicted Variances Carried Forward	11,145	(57,000)

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	11,145	(57,000)
2.2 OPERATING EXPENSES		
2.2.1 EMPLOYEE COSTS		
The likely deferral of Meechi Road and other complete construction projects delivered under budget will result in additional works construction crew salaries and wages being spent on operational projects such as flood damage and road maintenance activities. There has also been three long term staff terminations over the forecast financial year which has incurred additional expenditure for accrued leave entitlements and is estimated to add approximately \$50k to employee expenses for the year. This will be partially offset when leave accruals are adjusted at the end of the financial year.	(116,130)	0
2.2.2 MATERIAL AND CONTRACTS		
1) Like Employee costs the deferral of Meechi Road and project savings on other capital projects have reallocated forecast expenditure of plant costs into operational jobs such as road maintenance and flood damage. In addition the following GL Accounts are forecast to experience significant variance at year end. 2) Audit Fees - \$6,400 over budget due to additional audit expense and Financial Management Review expense. 3) Expenses relating to GP Services - Forecast \$17k over budget due to vehicle allowance (\$14k) and payment for new computers (\$3k). This will be offset by the sale of the old GP vehicle. 4) GP Recruitment Fee - \$6,500 over budget due to CPI not being factored into budget figure. 5) Housing Maintenance 9 Monash Ave - Forecast \$5,000 over budget due to repairs undertaken on vacancy. 6) Expenses relating to Town Planning - Forecast \$45,000 under budget due to grant projects being carried forward - Airport, Industry Zones 7) Maintenance Bremer Bay CRC - Forecast \$34,000 over budget due to repairs covered by insurance claim. 8) Parks and Reserves Materials - Forecast \$15k under budget. Savings measure. 9) Bremer Airstrip Maintenance - \$10,000 over budget. This was associated with urgent vegetation mulching work required to ensure airstrip compliance. 10) Private Works Expense - \$42,000 over budget associated with works done for Bremer Primary School. Offset with matching income. 11) Conference and Training Engineering - Forecast \$6,000 under budget - Savings measure 12) Fuels and Oils - Forecast \$12,000 under budget. Decreased machine hours due to staff vacancy and favourable pricing.	(102,971)	45,000

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
13) Tyres and Tubes - Forecast \$13k under budget on current trends.		
14) Expenses relating to Administration - Forecast \$7,000 allowing for removal costs for the new CEO.		
Predicted Variances Carried Forward	(207,956)	(12,000)
Predicted Variances Brought Forward	(207,956)	(12,000)
2.2.3 UTILITY CHARGES		
	9,396	0
2.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Increase in projected depreciation costs due to increase in asset valuations and adjustments to depreciation rates. Non cash item which will not effect net position.	(137,777)	0
2.2.4 INTEREST EXPENSES		
	0	0
2.2.5 INSURANCE EXPENSES		
There has been an overall reduction in insurance premiums for Plant and Buildings compared to the budget.	26,612	0
2.2.6 LOSS ON ASSET DISPOSAL		
	(27,408)	0
2.2.7 OTHER EXPENDITURE		
Various items are projected to finish the year over budget including. FBT Expense - \$7,500 due to regulation changes, Bank Fees - \$4,000 due to increase in Treasury Loan Guarantee Fees,	(23,900)	0
Predicted Variances Carried Forward	(361,034)	(12,000)

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(361,034)	(12,000)
2.3 CAPITAL REVENUE		
2.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Lake Magenta Road has been delivered under budget. Approval has been sought to reallocate these funds to Devils Creek however this wont be considered by Regional Road Group Unitl April. Accordingly \$30,000 of income is not forecast from the MRWA.	(38,000)	0
2.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Additional proceeds forecast due to proposed sale of the former Doctor's Toyota Kluger	12,772	0
2.3.3 PROCEEDS FROM NEW DEBENTURES	0	0
2.3.4 PROCEEDS FROM SALE OF INVESTMENT	0	0
2.3.5 PROCEEDS FROM ADVANCES	0	0
2.3.6 SELF-SUPPORTING LOAN PRINCIPAL	0	0
2.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
The budget allowed a transfer of \$500,000 from effluent reserve to fund WANNDRRA invoices if there was a shortfall in cash. The Shire has not utilised the reserves as of yet and subject to reasonable claim turnaround from MRWA does not expect to at this stage.	(500,000)	0
Predicted Variances Carried Forward	(886,262)	(12,000)

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(886,262)	(12,000)
2.4 CAPITAL EXPENSES		
2.4.1 LAND HELD FOR RESALE		
2.4.2 LAND AND BUILDINGS Major variance was associated with the construction of the Patio at 37 Derrick Street. Materials and Contracts were on budget so the over-expenditure represents additional wages and plant spent at the job. When budgeted this job was to be outsourced but was done internally to expedite construction.	(18,767)	0
2.4.3 PLANT AND EQUIPMENT 2017 Rural Maintenance truck had extra fit out costs.	9,501	0
2.4.4 FURNITURE AND EQUIPMENT	1,187	0
2.4.5 INFRASTRUCTURE ASSETS - ROADS A detailed summary of roads is provided in Note 4. The major project under review is Meechi Road due to delays in obtaining clearing permits. This project is forecast to be finished next financial year as wet weather will impede the construction of the flood crossing. Most Council projects to date have been delivered under budget however the water bomber turnaround which was going to be combined with Meechi Road has been done in isolation resulting in additional wages and plant expense. Major project variations have been experienced with Gairdner South Road and Devils Creek Road due to the volume of pavement repairs required prior to seal on Devils Creek Road. The Regional Road group will be approached for a reallocation of funding between these two projects. A reduced seal scope from 3km - 2km has also been forecast on Jacup North Road due to a budget shortfall on this project. The remaining 4km of seal works will be budgeted for next financial year.	85,985	93,654
2.4.6 INFRASTRUCTURE ASSETS - OTHER	(1,275)	0
2.4.8 REPAYMENT OF DEBENTURES No Variance projected.	0	0
2.4.9 ADVANCES TO COMMUNITY GROUPS	0	0
Predicted Variances Carried Forward	(809,631)	81,654

Shire of Jerramungup
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
Using figures to 31st January 2018

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(809,631)	81,654
2.5 OTHER ITEMS		
2.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS) The budget allowed a transfer of \$500,000 from effluent reserve to fund WANNDRRA invoices if there was a shortfall in cash. The Shire has not utilised the reserves as of yet and subject to reasonable claim turnaround from MRWA does not expect to at this stage.	500,000	0
2.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
2.5.1 RATE REVENUE	(1,832)	0
2.5.2 OPENING FUNDING SURPLUS(DEFICIT) The audited opening balance was higher than the budget figure due to conservative outstanding creditors projections.	22,088	0
2.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS), DEPRECIATION As discussed above depreciation rates higher due to to fair value adjustments.	165,186	0
	0	0
Total Predicted Variances as per Annual Budget Review	(124,188)	81,654

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
 Using figures to 31st January 2018

Note 3: Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change -(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$ 0	\$ 0	\$ 0	\$ 0
							0
							0
							0
	Amended Budget Cash Position as per Council Resolution			0	0	0	0

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Buildings	4 Derrick Street Improvements	Sum of YTD Actual	\$0
		Sum of Current Budget	\$10,000
		Sum of Adjusted Forecast	\$10,000
		Sum of Variance	\$0
	20 Coral Sea Road Building And Improvements	Sum of YTD Actual	\$0
		Sum of Current Budget	\$2,450
		Sum of Adjusted Forecast	\$2,450
Sum of Variance		\$0	
Jerramungup Entertainment Centre	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$7,900	
	Sum of Adjusted Forecast	\$7,900	
	Sum of Variance	\$0	
37 Derrick Street	Sum of YTD Actual	\$35,067	
	Sum of Current Budget	\$16,300	
	Sum of Adjusted Forecast	\$35,067	
	Sum of Variance	\$18,767	
Blossoms Beach - Ablution Block	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$35,953	
	Sum of Adjusted Forecast	\$35,953	
	Sum of Variance	\$0	
37 Mcglade Close Building Improvements	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$6,500	
	Sum of Adjusted Forecast	\$6,500	
	Sum of Variance	\$0	
Buildings Sum of YTD Actual			\$35,067
Buildings Sum of Current Budget			\$79,103
Buildings Sum of Adjusted Forecast			\$97,870
Buildings Sum of Variance			\$18,767
Parks	Paperbarks Redevelopment	Sum of YTD Actual	\$24,718
		Sum of Current Budget	\$187,865
		Sum of Adjusted Forecast	\$187,865
		Sum of Variance	\$0
	Bremer Bay Skate Park	Sum of YTD Actual	\$107,018
		Sum of Current Budget	\$558,250
		Sum of Adjusted Forecast	\$559,116
		Sum of Variance	\$866
	Bremer Bay Civic Square Construction	Sum of YTD Actual	\$261,658
Sum of Current Budget		\$1,055,310	
Sum of Adjusted Forecast		\$1,055,719	
Sum of Variance		\$409	
Parks Sum of YTD Actual			\$393,394
Parks Sum of Current Budget			\$1,801,425
Parks Sum of Adjusted Forecast			\$1,802,700
Parks Sum of Variance			\$1,275

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Plant	Plant Trailer For Terex Positrac	Sum of YTD Actual	\$371
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$371
		Sum of Variance	\$371
	Terex Pt-60 Posi Track Loader	Sum of YTD Actual	\$224
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$0
		Sum of Variance	\$0
	Manager Of Development Vehicle - 2017	Sum of YTD Actual	\$36,988
		Sum of Current Budget	\$41,101
		Sum of Adjusted Forecast	\$36,988
		Sum of Variance	-\$4,113
	2017 Ud 6X4 Truck - Rural Maintenance	Sum of YTD Actual	\$185,963
		Sum of Current Budget	\$186,146
		Sum of Adjusted Forecast	\$185,963
		Sum of Variance	-\$183
	2017 Mitsubishi Triton - Rural Maintenance	Sum of YTD Actual	\$28,656
		Sum of Current Budget	\$28,622
		Sum of Adjusted Forecast	\$28,656
		Sum of Variance	\$34
	2017 Mitsubishi Triton - Construction Team	Sum of YTD Actual	\$28,656
		Sum of Current Budget	\$28,622
		Sum of Adjusted Forecast	\$28,656
		Sum of Variance	\$34
2017 Hino Truck - Town Services	Sum of YTD Actual	\$58,274	
	Sum of Current Budget	\$63,920	
	Sum of Adjusted Forecast	\$58,274	
	Sum of Variance	-\$5,646	
Plant Sum of YTD Actual			\$339,134
Plant Sum of Current Budget			\$348,411
Plant Sum of Adjusted Forecast			\$338,910
Plant Sum of Variance			-\$9,501

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Roads	Boxwood Ongerup Road	Sum of YTD Actual	\$360
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$360
		Sum of Variance	\$360
	Devils Creek Road	Sum of YTD Actual	\$77,794
		Sum of Current Budget	\$150,000
		Sum of Adjusted Forecast	\$171,499
		Sum of Variance	\$21,499
	Rabbit Proof Fence Road	Sum of YTD Actual	\$78,136
		Sum of Current Budget	\$115,000
		Sum of Adjusted Forecast	\$78,136
		Sum of Variance	-\$36,864
	Brook Road	Sum of YTD Actual	\$124,411
		Sum of Current Budget	\$145,000
		Sum of Adjusted Forecast	\$124,411
		Sum of Variance	-\$20,589
	Lake Magenta Road - Regional Road Group	Sum of YTD Actual	\$198,598
		Sum of Current Budget	\$240,001
		Sum of Adjusted Forecast	\$198,598
		Sum of Variance	-\$41,403
Jerramungup North Road - R2R	Sum of YTD Actual	\$26,988	
	Sum of Current Budget	\$146,595	
	Sum of Adjusted Forecast	\$146,595	
	Sum of Variance	\$0	

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Roads	Meechi Road - R2R	Sum of YTD Actual	\$56,346
		Sum of Current Budget	\$150,000
		Sum of Adjusted Forecast	\$56,346
		Sum of Variance	-\$93,654
	Bb Town Centre Construction - Seadragon Ave	Sum of YTD Actual	\$146,752
		Sum of Current Budget	\$135,097
		Sum of Adjusted Forecast	\$146,752
		Sum of Variance	\$11,655
	Carney Road Construction	Sum of YTD Actual	\$77,157
		Sum of Current Budget	\$115,000
		Sum of Adjusted Forecast	\$77,157
		Sum of Variance	-\$37,843
	Borden Boxwood Road - Mrwa	Sum of YTD Actual	\$23
		Sum of Current Budget	\$60,000
		Sum of Adjusted Forecast	\$60,000
		Sum of Variance	\$0
	Jacup North Road - R2R	Sum of YTD Actual	\$148,392
		Sum of Current Budget	\$209,969
		Sum of Adjusted Forecast	\$215,902
		Sum of Variance	\$5,933
Needilup North	Sum of YTD Actual	\$107,954	
	Sum of Current Budget	\$150,000	
	Sum of Adjusted Forecast	\$137,954	
	Sum of Variance	-\$12,046	

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Roads	Swamp Road - R2R	Sum of YTD Actual	\$3,069
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$3,069
		Sum of Variance	\$3,069
	Jerramungup Townsite Reseals - Memorial (School To So	Sum of YTD Actual	\$14,716
		Sum of Current Budget	\$30,000
		Sum of Adjusted Forecast	\$30,051
		Sum of Variance	\$51
	Bremer Bay Townsite Reseals - Bennett, Street, Barbara S	Sum of YTD Actual	\$15,497
		Sum of Current Budget	\$60,000
		Sum of Adjusted Forecast	\$63,497
		Sum of Variance	\$3,497
	Water Bomber Turnaround (Bremer Bay Airstrip)	Sum of YTD Actual	\$57,460
		Sum of Current Budget	\$25,000
		Sum of Adjusted Forecast	\$57,460
		Sum of Variance	\$32,460
	Stock Road	Sum of YTD Actual	\$28,983
		Sum of Current Budget	\$79,986
		Sum of Adjusted Forecast	\$82,541
		Sum of Variance	\$2,555
	Gairdner South Road - Regional Road Group	Sum of YTD Actual	\$60,941
		Sum of Current Budget	\$225,000
		Sum of Adjusted Forecast	\$221,505
		Sum of Variance	-\$3,495
Native Dog Beach Road	Sum of YTD Actual	\$103	
	Sum of Current Budget	\$80,000	
	Sum of Adjusted Forecast	\$65,176	
	Sum of Variance	-\$14,824	
Roads Sum of YTD Actual			\$1,223,679
Roads Sum of Current Budget			\$2,116,648
Roads Sum of Adjusted Forecast			\$1,937,009
Roads Sum of Variance			-\$179,639

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
Using figures to 31st January 2018

Note 4: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Furniture	New Server Computer Network	Sum of YTD Actual	\$7,063
		Sum of Current Budget	\$8,250
		Sum of Adjusted Forecast	\$7,063
		Sum of Variance	-\$1,187
	Library Computer	Sum of YTD Actual	\$0
		Sum of Current Budget	\$3,200
		Sum of Adjusted Forecast	\$3,200
		Sum of Variance	\$0
Furniture Sum of YTD Actual			\$7,063
Furniture Sum of Current Budget			\$11,450
Furniture Sum of Adjusted Forecast			\$10,263
Furniture Sum of Variance			-\$1,187
Footpaths	Bremer Bay To Point Henry Trail (Greenskills Project)	Sum of YTD Actual	\$74,000
		Sum of Current Budget	\$149,000
		Sum of Adjusted Forecast	\$149,000
		Sum of Variance	\$0
	George Street (Footpath)	Sum of YTD Actual	\$0
		Sum of Current Budget	\$59,991
		Sum of Adjusted Forecast	\$59,991
		Sum of Variance	\$0
Footpaths Sum of YTD Actual			\$74,000
Footpaths Sum of Current Budget			\$208,991
Footpaths Sum of Adjusted Forecast			\$208,991
Footpaths Sum of Variance			\$0
Total Sum of YTD Actual			\$2,072,337
Total Sum of Current Budget			\$4,566,028
Total Sum of Adjusted Forecast			\$4,395,742
Total Sum of Variance			-\$170,286

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Using figures to 31st January 2018

Note 5: CAPITAL DISPOSALS

Disposals	Profit(Loss) of Asset Disposal					
	Status	Net Book Value	Budget Proceeds	Actual / Forecast Proceeds	Actual / Forecast Profit (Loss)	
JP 0036 - Kluger (DCEO)	Sale Complete	\$ 35,270	24,755	24,755	\$ (10,515)	
JP0014 - Kluger (Town Planner)	Sale Complete	33,745	23,000	22,727	(11,018)	
JP005 - Construction Utility	Sale Complete	26,560	13,100	4,032	(22,528)	
JP0016 - Toyota Hilux 4x2	Forecast	16,640	5,000	4,000	(12,640)	
JP009 - Rural Maintenance Truck	Sale Complete	62,210	50,000	46,716	(15,494)	
JP0015 - Isuzu Tip Truck (Town Services)	Sale Complete	20,720	15,000	19,397	(1,323)	
JP007 - Works Manager	Forecast	45,390	33,000	27,000	(18,390)	
Skid Steer Loader	Forecast	53,200	30,000	30,000	(23,200)	
JP0025 - Kluger (Doctor)	Forecast	40,835		28,000	(12,835)	
Totals		0	334,570	193,855	206,627	(127,943)

Note - Council has indicated a preference for deferring the sale of the Skid Steer Loader. It is recommended to proceed with the sale given the low asset utilisation and projected budget position.

**HEALTH,
BUILDING & TOWN
PLANNING**

SUBMISSION TO:	Health, Building and Town Planning
AGENDA REFERENCE:	10.3.1
SUBJECT:	Draft Coastal Management Plan
LOCATION/ADDRESS:	Shire of Jerramungup coastline
NAME OF APPLICANT:	N/A
FILE REFERENCE:	LU.PR.3
AUTHOR:	Manager of Development, Craig Pursey Consultant, Melanie Price
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	13th March 2018

SUMMARY

Council considered a request to adopt the Shire of Jerramungup Coastal Management Plan 2017-2027 (CMP) at their meeting in February 2018 where it was decided to lay the item on the table to further review and consult regarding Little Boat Harbour.

This report provides short and long term options for addressing risk at Little Boat Harbour and proposes to adopt the CMP subject to a number of modifications recommended in response to submissions received.

ATTACHMENT

Attachment 10.3.1(a) - Executive Summary

Attachment 10.3.1(b) - Summary of Submissions

Attachment 10.3.1(c) - Little Boat Harbour Coastal Node Assessment

BACKGROUND

- A review of the Shire's Coastal Management Plan 2005 was identified as part of the Community Strategic Plan;
- Council was successful in a grant application with the Department of Planning in July 2016;
- Steering Committee formed with membership from Council, community and involved government agencies;
- Steering Committee meeting to consider scope of works in December 2016;
- Project tendered, proposals reviewed by both staff and Steering Committee;
- Aurora Environmental in conjunction with MP Rogers Coastal Engineers appointed in January 2017;
- MP Rogers prepare First Pass Coastal Hazard Assessment intended to:
 - i) Identify the areas of the coastline that may be impacted by coastal hazards over the following timeframes:
 - Imminent (0-5 years).
 - Expected (5-25 years).
 - Projected (25-100 years).
 - ii) Make recommendations on useful data to be collected, further assessment or areas for development of a CHRMAP.
 - iii) Produce coastal hazard maps showing the areas potentially impacted in the timeframes.

- Aurora Environmental have reviewed the 2005 CMP, visited, assessed and made recommendations on managing all of the coastal nodes along the entire Shire of Jerramungup coast and have drafted the current CMP before Council for consideration;
- Steering Committee meeting held in May 2017 to consider draft CMP documentation;
- On the 18th October 2017 a presentation was made to Council followed by a Steering Committee meeting to discuss prioritising actions;
- Council adopted the draft CMP for the purposes of advertising at their November 2017 meeting;
- Council considered the draft CMP for final adoption at their February 2018 meeting where it was decided to *lay the matter on the table* to further review and consult regarding Little Boat Harbour.

CONSULTATION

Following Council's consideration of the CMP in November 2017, the CMP was publically advertised for a period of 52 days closing on the 25 January 2018. During this time the following advertising and consultation measures were undertaken:

- Public advertisements on website and in local papers;
- Notifications sent to stakeholders and the community via email and Facebook;
- A survey was prepared and made available to stakeholders and the general community; and
- Shire officers and the consultant attended market days in December 2017 and January 2018.

During this time eight individual submissions were received and thirty three survey responses. The submissions and survey responses have been collated and responded to in Attachment 10.3.1(b). Further consultation was undertaken at the Jerramungup fete specific to Little Boat Harbour options.

Lastly, the Shire's insurers were contacted to provide advice on the Council's obligations to address a coastal risk once identified. No return advice was provided at this time of writing this report; this will be sought and provided to Council at the meeting.

COMMENT

Council is being asked to consider adopting the draft Coastal Management Plan 2017-2027 (CMP) following advertising.

A copy of the executive summary from the CMP is found at Attachment 10.3.1(a). The entire document is available on request and a full copy will be provided at the Council Meeting.

Whilst the advertising period invited agencies and the general community to review the entire document it focussed on getting feedback on ground-truthing the previously identified top 15 strategic activities and 10 top priority actions.

The major issues raised during the public advertising period include access, standard of roads, dieback, public and informal camping areas and standard of facilities.

The survey identified rubbish collection, improvement of facilities and access as the ‘top three’ priority actions. It identified Little Boat Harbour, Blossoms Beach and Fishery Beach as the top 3 coastal areas that are in most need of management.

Little Boat Harbour

Little Boat Harbour (LBH) was identified early in the process of reviewing the CMP as an area warranting attention and the survey results confirmed this concern.

Unfortunately, there was no consensus on the correct approach to address the issues at LBH drawn from the public submissions; however, there are issues of public safety, erosion management, land tenure, environmental considerations and standard of facilities that will require addressing.

This report advocates that Council consider developing a more detailed design based on the previously adopted concept in the longer term. However, in the short term, prior to the preparation of a more detailed study, some response to the risks involved may be required. Short term risks identified in the CMP at LBH include:

- Potential for pedestrian-vehicle conflict at busy times with vehicles accessing the beach (sometimes towing boats) having to move quickly given the soft sand;
- An increase in the numbers of people using LBH, particularly in the Christmas and Easter holiday periods;
- Visitation during peak times has resulted in grid lock due to limited space (car park and beach); and
- The car park is an awkward shape and there is often insufficient space for a vehicle to turnaround without using the beach space.

Council has a duty of care to address the risks identified balancing this with the resources available and the wide ranging demands on the beach.

Options include:

Option	Ramifications
Close LBH to all traffic	There would be an improvement for the safety of beach users however this appears to be an unrealistic option due to: <ul style="list-style-type: none"> • LBH is the only beach that provides realistic access for small boats to launch in strong easterly winds. • A commercial dive operator accesses the dive trail at LBH. • Marine rescue need access to the beach as launching the boat at this point saves valuable time if a rescue in Dillon Bay is required. • There is only a small parking area which would limit the numbers of people able to use the beach to 6-7 cars. • It would force beach users to use the top car park which is distant to the beach and access is via the road which can be slippery.
Prohibit vehicles during peak periods only Allow access for commercial operators and emergency access only during this time. Leave full access at all other times.	This allows maintenance of the status quo for most of the year but seeks to manage the risk when there are more vehicles seeking to use the beach. A gate, signage and ranger patrol are likely to be required to enforce any closure. This is a reasonably resource intensive response given demands on the Ranger at peak times of the year. Whilst this manages the risk at peak times, it also denies access to the

	beach for all but a select few.
Review signage at entry to the beach.	This is a subtle response that serves to raise awareness in beach users (both beachgoers and people launching boats) whilst further options are investigated as part of the long term strategy.
Close vehicle access to northern portion of beach only.	This provides a space where people can enjoy the beach without having to worry about vehicles being in the same space. The car park is only a short distance away and it is unnecessary to drive a car all the way onto the beach. On the other hand, this is only a small portion of the beach and the potential conflict point is actually the entry onto the beach which would need to be negotiated in any case. The northern side of the beach does not hold that many cars and when it does they are moving slowly, only looking to park and use the beach for recreation rather than towing.
Adjust dimensions of car park to make the parking arrangement more legible and provide a space for vehicles to turn around without having to enter the beach in busy times.	The current car park is irregular in shape and spaces are not marked. This often results in the efficiency of the parking arrangement being decided by the first vehicle to park. Additionally, at very busy times gridlock has occurred as the dimensions of the car park do not allow vehicles to turnaround easily when the parking spaces are full. However, the topography and local environment mean making meaningful changes to the car park impractical without making wide ranging, expensive changes.
Retain Status Quo	Whilst there have been no recorded injuries or deaths resulting from vehicles using LBH, the increasing usage at busy times warrants a response from the Shire to address potential issues in the short and longer term.



Summary of issues at Little Boat Harbour

Each coastal node is reviewed in the CMP and recommendations made. The assessment of LBH starting at page 132 highlights the issues and priorities actions. A copy of the node assessment for LBH is found at Attachment 10.3.1(c).

Now that the risks at LBH are more fully understood, Council has a duty of care to respond to those risks as effectively as possible given the time and resources available. On balance it seems all short-term changes have benefits and shortcomings and that the only way to make meaningful changes to the beaches functionality is to undertake the detailed study into the long term changes required.

Given that most of the year the beach is only lightly used, the resources available, multiple demands of the beach and the topography the most practical change in the short term appears to be to simply raise awareness of safety concerns and vehicle manoeuvrability using some clear, Australian Standard signage.

STRATEGIC IMPLICATIONS

This item relates to the following component from the Shire of Jerramungup Community Plan 2016 - 2026;

- 1.2.2 - Undertake a review of the Coastal Management Plan
- 1.2.4 - Ensure that new development is well designed and sustainable, where community needs are met while conserving our natural and built environment
- 1.2.5 - Maintain a proactive approach to climate change and minimise its effects on community assets
- 2.2.3 - Beach infrastructure and amenities replacement and renewal
- 2.2.9 - Improve user facilities at Little Boat Harbour
- 3.1.2 - Improvement/Expansion of the Fisheries Beach Marina
- 3.3.3 - Maximise the economic value of the Shire's natural attractions including the Fitzgerald National Park, Bremer Canyon and local coastline

STATUTORY REQUIREMENTS

The Grant Agreement with the Department of Planning outlines the process required to prepare the Coastal Management Plan. This Agreement requires formal adoption of the Coastal management Plan prior to March 2018.

FINANCIAL IMPLICATIONS

Council received a \$50,000 grant to prepare the Coastal Management Plan from the Department of Planning under the Coastal Management Plan Assistance Program 2016/17.

POLICY IMPLICATIONS

Findings of the Coastal Management Plan will need to be incorporated into the Local Planning Strategy and Scheme over time.

VOTING REQUIREMENTS

Simple majority

RECOMMENDATION

That Council,

1. Adopts the Shire of Jerramungup Coastal Management Plan 2017-2027 prepared by Aurora Environmental;
2. Modify the Shire of Jerramungup Coastal Management Plan 2017-2027 in accordance with the recommendations in the Schedule of Submissions at Attachment 10.3.1(b); and
3. Specifically in regard to Little Boat Harbour Council consider installing Australian Standard signage at the entry points to the beach to raise awareness regarding safety concerns and vehicle maneuverability.

OCR180307 Moved Cr Leenhouders / Seconded Cr Bailey

That Council,

1. **Adopts the Shire of Jerramungup Coastal Management Plan 2017-2027 prepared by Aurora Environmental;**
2. **Modify the Shire of Jerramungup Coastal Management Plan 2017-2027 in accordance with the recommendations in the Schedule of Submissions at Attachment 10.3.1(b); and**
3. **Specifically in regard to Little Boat Harbour Council consider installing Australian Standard signage at the entry points to the beach to raise awareness regarding safety concerns and vehicle maneuverability.**

Carried 7-0

A D M I N I S T R A T I O N

SUBMISSION TO:	Administration
AGENDA REFERENCE:	10.4.1
SUBJECT:	Renewal of Library Service Level Agreement
LOCATION/ADDRESS:	Jerramungup Community Resource Centre
AUTHOR:	Tamara Pike
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	9th March 2018

SUMMARY

This item addresses the endorsement of a Service Level Agreement with the Jerramungup Community Resource Centre for the delivery of library and associated services to the community. The recommendation is to endorse the agreement and authorise the Chief Executive Officer and Shire President to execute the document.

ATTACHMENT

Attachment 10.4.1 - 2018 Service Level Agreement: Jerramungup Community Resource Centre

BACKGROUND

For a number of years the Jerramungup Community Resource Centre (CRC) has delivered library services to the community on behalf of the Shire. The previous agreements have been in place for six years and all parties are happy with their operation and outcomes achieved.

The collocation of the CRC business and library services has been a successful model through most of Western Australian regional areas. The integration of the two services provides the CRC's with additional staffing capabilities and enables the library to be accessible for longer hours.

Council also provides the following financial or resourcing assistance the organisation:

1. Cleaning of facilities (which is carried out by the CRC and billed to the Shire).
2. Subsidised rental of the facility.
3. Payment of electricity associated with the building.
4. Maintenance and management of gardens and buildings.
5. Carpet cleaning as required.

CONSULTATION

Consultation has been carried out with representatives of the Community Resource Centre Committee to develop this agreement.

COMMENT

There are no significant changes to the funding or service models and the new agreement will run a term of three years from July 1st 2017 – July 1st 2020. The funding arrangements covered by the service level agreement provides the Community Resource Centre with a

greater degree of certainty for future budgeting / financial planning purposes. There are also provisions within the agreement to terminate the agreement should either party be subject to structural changes within the industries.

STATUTORY REQUIREMENTS

Nil

STRATEGIC IMPLICATIONS

This item relates to the following component from the Shire of Jerramungup Community Plan 2016 - 2026;

Aspiration 2.5 - Civic Leadership To provide strong civic leadership and governance systems that are open and transparent and ethical.

2.5.4 - Foster strong partnerships with community groups to deliver a broad range of high quality and valued services.

FINANCIAL IMPLICATIONS

The financial impact of the service level agreement has been factored into the 2017/2018 budget valued at \$22,500 per annum and increased by \$500 every year thereafter.

WORKFORCE IMPLICATIONS

The provision of Library Services through the Community Resource Centre offsets the requirement for Council to provide staffing in this area.

POLICY IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That Council;

1. Endorse the service level agreement for Library Services with the Jerramungup Community Resource Centre for a term of three years.
2. Authorise the Chief Executive Officer and Shire President to execute the service level agreement with the Jerramungup Community Resource Centre.

OCR180308 Moved Cr Bailey / Seconded Cr Price

That Council;

1. **Endorse the service level agreement for Library Services with the Jerramungup Community Resource Centre for a term of three years.**
2. **Authorise the Chief Executive Officer and Shire President to execute the service level agreement with the Jerramungup Community Resource Centre.**

Carried 7-0

SUBMISSION TO:	Administration
AGENDA REFERENCE:	10.4.2
SUBJECT:	Audit Committee Meeting Minutes
LOCATION/ADDRESS:	Shire of Jerramungup
FILE REFERENCE:	Nil
AUTHOR:	Elizabeth Hyde
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	13th March 2018

ATTACHMENT

Attachment 10.4.2 - Audit Committee Meeting Minutes – 21st March 2018

VOTING REQUIREMENTS

Simple Majority

RECOMMENDATION

That Council receive the Minutes of the Audit Committee meeting held 21st March 2018 and adopt the following recommendations;

1. That the Audit Committee recommend that Council adopt the Compliance Audit Return for 2017.
2. That the Audit Committee resolves to recommend that Council receives the Chief Executive Officer's biennial review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal controls, and legislative compliance as detailed in Attachment 6.2.

OCR180309 Moved Cr Leenhowers / Seconded Cr Iffla

That Council receive the Minutes of the Audit Committee meeting held 21st March 2018 and adopt the following recommendations;

1. **That the Audit Committee recommend that Council adopt the Compliance Audit Return for 2017.**
2. **That the Audit Committee resolves to recommend that Council receives the Chief Executive Officer's biennial review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal controls, and legislative compliance as detailed in Attachment 6.2.**

Carried 7-0

SUBMISSION TO:	Administration
AGENDA REFERENCE:	10.4.3
SUBJECT:	Compliance Audit Return 2017
LOCATION/ADDRESS:	Nil
AUTHOR:	Charmaine Solomon
DISCLOSURE OF ANY INTEREST:	Nil
DATE OF REPORT:	27th February 2018

SUMMARY

This agenda item discusses the compliance audit return for 2017. The recommendation is to adopt the compliance return.

ATTACHMENT

Attachment 10.4.3 – Compliance Audit Return 2017

BACKGROUND

The compliance return is a statutory requirement which Council is to complete each year evaluating areas of compliance with the Local Government Act 1995 and relevant regulations. The compliance period ranges from 1st January 2017 to 31st December 2017.

Council is to receive and adopt the Compliance Audit Return after it has been reviewed by the Audit Committee.

CONSULTATION

Executive Officers
Audit Reports

COMMENT

In carrying out the compliance return for 2017 there were no areas of non-compliance identified.

STATUTORY REQUIREMENTS

Local Government Audit Regulations 1996

14. Compliance audits by local governments
 - (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
 - (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
 - (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
 - (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and

- (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.
15. Compliance audit return, certified copy of etc. to be given to Executive Director
- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
 - (2) In this regulation —
 - certified* in relation to a compliance audit return means signed by —
 - (a) the mayor or president; and
 - (b) the CEO.

STRATEGIC IMPLICATIONS

This item relates to the following component from the Shire of Jerramungup Community Plan 2016 - 2026;

Aspiration 2.5: To provide strong civic leadership and governance systems that are open and transparent and ethical.

FINANCIAL IMPLICATIONS

Nil

WORKFORCE IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

RECOMMENDATION

That Council receive and adopt the Compliance Audit Return for 2017.

OCR1803010 Moved Cr Bailey / Seconded Cr Trevaskis

That Council receive and adopt the Compliance Audit Return for 2017.

Carried by Absolute Majority

C O U N C I L L O R R E P O R T S

11. COUNCILLOR REPORTS

Cr Parsons

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting

Cr Price

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting
Attended a South Coast Management Group Meeting
Attended WALGA Training on Understanding Financial Reports and Budgets

Cr Iffla

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting
Attended the official opening of the Native Snail Trail in Bremer Bay
Attended a GSDC meeting

Cr Bailey

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting
Attended an FBG Field Day
Attended a Stirling's to Coast Field Day

Cr Trevaskis

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting

Cr Leenhouders

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting
Attended a Regional Recreation Advisory Committee Meeting
Attended the official opening of the Native Snail Trail in Bremer Bay

Cr Lester

Attended the Annual Electors Meeting
Attended an Audit Committee Meeting
Attended a WALGA Zone Meeting
Attended the official opening of the Native Snail Trail in Bremer Bay

12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY LEAVE OF THE PRESIDING MEMBER

12.1 From Officers

Mr Bailey noted that as of that afternoon Mr Pursey would be taking over as Acting CEO until Mr Cuthbert arrives.

President Lester thanked Mr Bailey for his time, efforts and commitment to the Shire.

Mr Flett noted that Main Roads WA has asked for a list of Local Government roads which provide significant connections for the Great Southern’s road grain transport network, and which of these roads require upgrades to improve the network efficiency and safety.

It was agreed that the Roads to be added would include:

- Swamp Road
- Needilup North Road
- Lake Magenta Road
- Devils Creek South Road

12.2 From Elected Members

Cr Parsons asked that a letter be submitted to WALGA in support of opposing the new road rules regarding the Heavy Vehicle Agricultural Pilot Authorisation 2017.

Cr Iffla noted that the meeting room at the Bremer Bay Emergency Services Shed could be used for upcoming council meetings in Bremer Bay. Council agreed this would be an appropriate venue.

Mr Flett left the meeting at 10:10am

13. NEXT MEETING/S

Ordinary Meeting – to be held on Wednesday 18th April, 2018 commencing 2:00pm at the Bremer Bay Emergency Services Shed, 35 John Street, Bremer Bay.

14. CLOSURE

The President declared the meeting closed at 10:12 am.

I confirm these Minutes to be a true and accurate record of the proceedings of the Council.

Signed: Dated:
(Shire President)